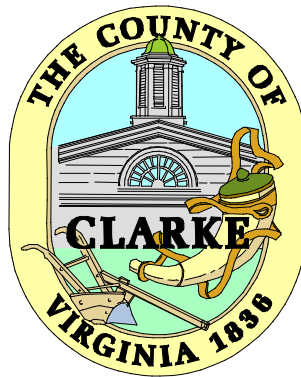


Clarke County Board of Supervisors



Regular Meeting Packet

March 16, 2021



Clarke County Board of Supervisors Regular Meeting Agenda

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

Item	March 16, 2021	Packet Page
Afternoon Session 1:00 PM		
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2. Adoption Of Agenda		5
3. Citizen's Comment Period		6
4. Review of FY2020 Financial Report by Robinson Farmer Cox Associates		7
5. Building Department Update		211
6. VDOT Update		212
7. BoS Minutes:		
– February 16, 2021, Regular Meeting		213
8. Consent Agenda		250
9. Set Public Hearing FY 2022 Budget and CY 2021 Tax Rate.		251
10. Board of Supervisors Personnel Committee Items from March 8, 2021		264
A. Expiration of Term for appointments expiring through May 2021. Action: The Personnel Committee recommends the following:		265
– Reappoint Pearce Hunt to the Clarke County Planning Commission for a four-year term expiring April 30, 2025.		
– Reappoint Anne Caldwell to the Clarke County Planning Commission for a four-year term expiring April 30, 2025.		
– The Personnel Committee recommends that the Community Policy and Management Team handle the appointments of the Family Assessment Planning Team.		
B. Employee of the Quarter. Action: The Personnel Committee recommends the Employee of the Quarter Program.		277
C. Old Annual Leave Discussion. Action: Information Only.		278
11. Board of Supervisors Work Session Items from March 8, 2021		280
A. Voluntary Septic Pumpout Program. Action: Information Only		282
B. Budget Update. Action: Information Only		
12. Board of Supervisors Finance Committee Items from March 8, 2021		288
A. Budget Transfer Request. Action: The Finance Committee recommends the transfer of \$20,732 from the Social Services Fund to the Comprehensive Services Fund.		289
B. FY 2020 General Fund Transfers. Action: The Finance Committee recommends, "Be it resolved that budgeted expenditure and revenue be transferred per the		290

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

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Clarke County Board of Supervisors Regular Meeting Agenda

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

Item	March 16, 2021	Packet Page
attached statement for the purpose of covering overdrawn FY 20 accounts from underdrawn FY 20 accounts.”		
C. FY 2020 Year-End Fund Balance Designation. Action: The Finance Committee recommends approval of the Fund Balance Designations detailed in the attached document.		293
D. Bills and Claims. Action: The Finance Committee recommends approval of the February 2021 Invoice History Report.		294
E. Standing Reports. FYI: Year to Date Budget Report, Reconciliation of Appropriation, and Capital Projects Report. Action: Information only.		300
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Note: The order in which Agenda items are considered may be changed to assure that public hearings are started as close as possible to the scheduled time

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3/12/2021 2:23 PM

Clarke County Board of Supervisors

Call to Order

Clarke County Board of Supervisors

Adoption of Agenda

Clarke County Board of Supervisors

Citizen Comment Period

Clarke County Board of Supervisors

Review of FY2020 Financial Report by Robinson Farmer Cox Associates



Communication with Those Charged with Governance

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

We have audited the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Clarke, Virginia for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 1, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County of Clarke, Virginia are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the County of Clarke, Virginia's financial statements were:

Management's estimate of the depreciable lives of capital assets is based on historical experience and industry standards. We evaluated the key factors and assumptions used to develop the estimate of depreciable lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for uncollectible property tax revenue is based on historical experience and standard methods of computing the allowance. We evaluated the key factors and assumptions used to develop the estimate of allowance for uncollectible property tax revenue in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 3, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the schedules related to pension and OPEB funding, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI. Our responsibility with respect to the budgetary comparison information, which also supplements the basic financial statements, is to evaluate the presentation of the schedules in relation to the financial statements as a whole and to report on whether it is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Matters: (Continued)

We were engaged to report on combining and individual fund financial statements and schedules, supporting schedules, and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other statistical information, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Supervisors and management of the County of Clarke, Virginia and is not intended to be, and should not be, used by anyone other than these specified parties.

Robinson, Farmer, Cox Associates

Charlottesville, Virginia
March 3, 2021

COUNTY OF CLARKE, VIRGINIA



FINANCIAL REPORT

YEAR ENDED JUNE 30, 2020

COUNTY OF CLARKE, VIRGINIA

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2020

COUNTY OF CLARKE, VIRGINIA

Board of Supervisors

David Weiss, Chairman
Beverly B. McKay, Vice Chairman

Matthew Bass

Doug Lawrence

Terri T. Catlett

County School Board

Monica Singh-Smith, Chairman
Katie Kerr-Hobert, Vice-Chairman
Renée F. Weir, Clerk

Charles "Chip" Schutte

Zara Ryan

Jonathan Turkel

Board of Social Services

Gerald Dodson, Chairman
Alan Melusen, Vice-Chairman

Barbara Byrd
Lynn Gray
Doug Lawrence

Margaret Legard
James Smith

Other Officials

Judge of the Circuit Court Clark Andrew Ritchie
Judge of the Circuit Court Alexander R. Iden
Judge of the Circuit Court William W. Eldridge, IV
Judge of the Circuit Court Bruce D. Albertson
Clerk of the Circuit Court.....April Wilkerson
Judge of the General District Court.....Amy Beth Tisinger
Judge of the General District Court.....W. Dale Houff
Judge of the General District Court..... John Stanley Hart, Jr.
Judge of the General District Court..... Ian R.D. Williams
Judge of the Juvenile and Domestic Relations Court Daryl L. Funk
Commonwealth's Attorney Anne M. Williams
Commissioner of the Revenue Donna Peake
Treasurer Sharon Keeler
Sheriff..... Anthony W. Roper
Superintendent of Schools Dr. Chuck Bishop
County Administrator Chris Boies
Director of Joint Administrative Services Thomas J. Judge
Director of Department of Social Services Brittany A. Heine

COUNTY OF CLARKE, VIRGINIA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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COUNTY OF CLARKE, VIRGINIA
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Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Clarke, Virginia, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules related to pension and OPEB funding on pages 4-10, 82-83, and 84-99 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Clarke, Virginia's basic financial statements. The other supplementary information and other statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The other supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The other statistical information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2021, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County of Clarke, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Clarke, Virginia's internal control over financial reporting and compliance.

Robinson, Farmer, Cox Associates

(Charlottesville, Virginia)

March 3, 2021

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**County of Clarke, Virginia
Management's Discussion and Analysis**

As management of the County of Clarke (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2020.

Financial Highlights

- The assets and deferred outflows of resources of the County (excluding component units) exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$29.0 million (*net position*). Of this amount, \$12.3 million (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$2.3 million, of which the governmental activities accounted for 100% of the increase.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$512,484. The Fiscal Policy of Clarke County requires that certain financial designations of General Fund balance be maintained. These financial designations are reported as assigned fund balance of \$11,902,521 and are comprised of the numerous designations. Liquidity and stabilization funds comprise \$4,572,034. Saving for pay-as-you-go capital expenditures comprises \$1,864,759. A total of \$5,215,728 is assigned for other requests. \$250,000 is assigned for compensated absences.
- The County's total long-term obligations decreased by \$1,121,954 (3.9%) during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The *government-wide financial statements* are designed to provide the readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The *statement of net position* presents information on all of the County's assets, liabilities and deferred inflows of resources with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of how the financial position of the County may be changing. Increases in net position may indicate an improved financial position; however, even decreases in net position may reflect a changing manner in which the County may have used previously accumulated funds.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods, (e.g., uncollected taxes and earned but unused vacation leave).

Overview of the Financial Statements (Continued)

Government-wide financial statements: (Continued)

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government administration, judicial administration, public safety, public works, health and welfare, parks, recreation and cultural, community development, and education. The County did not operate any business-type activities.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also a legally separate school board, a legally separate industrial development authority and a legally separate sanitary authority for which the County is financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 11 through 13 of this report.

Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds and governmental activities*.

The County reports ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Virginia Public Assistance Fund and the School Debt Service Fund, all of which are considered to be major funds. Data from the other County funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

Overview of the Financial Statements (Continued)

Fund financial statements: (Continued)

The County adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 14 through 17 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund statement can be found on page 18 of this report.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19 through 81 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 pages 82 through 99 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found starting on page 100 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$29.0 million at the close of the most recent fiscal year. A large portion of the County's net position (\$16.7 million, 57.7% of total) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities (i.e., the County's investment in capital assets are of a permanent nature as assets acquired are generally not sold or otherwise disposed of during their useful life).

Government-Wide Financial Analysis (Continued)

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

**County of Clarke, Virginia
Summary of Net Position
As of June 30, 2020 and 2019**

	Governmental Activities	
	2020	2019
Current and other assets	\$ 27,685,843	\$ 24,895,914
Capital assets	41,134,690	42,534,743
Total assets	\$ 68,820,533	\$ 67,430,657
Deferred outflows of resources	\$ 960,799	\$ 472,512
Long-term liabilities outstanding	\$ 27,385,804	\$ 28,507,758
Other liabilities	1,400,912	892,606
Total liabilities	\$ 28,786,716	\$ 29,400,364
Deferred inflows of resources	\$ 11,948,791	\$ 11,709,374
Net position:		
Net investment in capital assets	\$ 16,745,248	\$ 16,504,787
Restricted	6,510	6,510
Unrestricted	12,294,067	10,282,134
Total net position	\$ 29,045,825	\$ 26,793,431

An additional portion of the County’s net position (\$6,510) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$12.3 million) may be used to meet the County’s ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net position.

As noted previously, the County’s net position increased by \$2.3 million during the current fiscal year. This is largely attributable to a decrease in capital expenditures related to education.

Government-Wide Financial Analysis (Continued)

Governmental activities increased the County's net position by \$2.3 million. The following table summarizes the County's Statement of Activities:

**County of Clarke, Virginia
Changes in Net Position
Years Ended June 30, 2020 and 2019**

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Revenues:		
Program revenues:		
Charges for services	\$ 1,386,641	\$ 1,747,714
Operating grants and contributions	2,783,644	2,724,960
Capital grants and contributions	385,747	529,937
General revenues:		
Property taxes	21,658,983	21,340,980
Other taxes	2,345,551	2,005,268
Unrestricted revenues from the use of money and property	188,405	166,957
Miscellaneous	314,415	237,274
Grants and contributions not restricted to specific programs	<u>3,687,357</u>	<u>2,965,641</u>
Total revenues	<u>\$ 32,750,743</u>	<u>\$ 31,718,731</u>
Expenses:		
General governmental administration	\$ 2,819,934	\$ 2,432,025
Judicial administration	809,978	815,472
Public safety	5,789,312	5,018,338
Public works	1,462,313	1,356,634
Health and welfare	2,139,568	2,177,021
Parks, recreation, and cultural	1,153,029	1,221,501
Community development	676,267	1,114,874
Interest on long-term debt	1,101,459	1,165,960
Education	<u>14,546,489</u>	<u>25,626,015</u>
Total expenses	<u>\$ 30,498,349</u>	<u>\$ 40,927,840</u>
Increase (decrease) in net position	<u>\$ 2,252,394</u>	<u>\$ (9,209,109)</u>
Net position - beginning of year	<u>26,793,431</u>	<u>36,002,540</u>
Net position - end of year	<u><u>\$ 29,045,825</u></u>	<u><u>\$ 26,793,431</u></u>

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

- Overall stabilization in operating expenses.
- Decrease in capital expenditures.

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 \$13.0 million, an increase of \$1.6 million in comparison with the prior year. Of this total amount, \$12.6 million or 97% constitutes *assigned and unassigned fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *nonspendable, restricted, or committed* to indicate that it is not available for new spending because it has already been committed to a specific purpose.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, assigned and unassigned fund balance of the General Fund was \$12.4 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Assigned and unassigned fund balance represents 48.7% of total General Fund expenditures. This is a common measure for the strength of the County's equity and an overall indicator of a healthy financial condition.

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

General Fund Budgetary Highlights

There was an increase of \$1,777,774 between the original budget and the final amended budgeted expenditures. The majority of this increase was for local transfer to the School Board.

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities as of June 30, 2020 amounts to \$41.1 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment and construction in progress. Major capital asset events during the current fiscal year included the following:

- Purchase of several Sheriff vehicles
- Completion of Citizen's Convenience Center

Capital Asset and Debt Administration (Continued)

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

	Governmental Activities	
	2020	2019
Land	\$ 857,713	\$ 857,713
Buildings	37,660,915	38,877,966
Improvements	1,414,830	593,342
Machinery & Equipment	689,035	777,442
Construction in progress	512,197	1,428,280
Total	\$ 41,134,690	\$ 42,534,743

Additional information on the County’s capital assets can be found in note 6 on pages 33 through 34 of this report.

Long-term debt: At the end of the current fiscal year, the County had total outstanding debt of \$27.4 million and details are summarized in the following table:

	Governmental Activities	
	2020	2019
Bonds payable:		
General obligation bonds	\$ 20,295,000	\$ 21,640,000
Premiums and discounts	138,568	160,318
Lease revenue bond	3,820,862	3,912,875
Net OPEB liabilities	893,774	796,957
Capital leases	135,012	316,763
Net pension liability	1,398,730	1,125,050
Compensated absences	703,858	555,795
Total	\$ 27,385,804	\$ 28,507,758

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

Economic Factors and Next Year’s Budgets and Rates

- The impact of COVID-19 on revenues and expenses is still somewhat uncertain. The revenue outlook was strong before the pandemic hit. Federal financial assistance related to COVID-19 is expected to offset any unexpected costs which result because of the pandemic.

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, 317 W. Main Street, Suite B, Berryville, VA 22611.

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BASIC FINANCIAL STATEMENTS

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Government-wide Financial Statements

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Statement of Net Position
June 30, 2020

	Primary Government Governmental Activities	Component Units		
		School Board	Clarke County Sanitary Authority	Industrial Development Authority
ASSETS				
Cash and cash equivalents	\$ 11,381,961	\$ 1,688,799	\$ 802,820	\$ 39,199
Receivables (net of allowance for uncollectibles):				
Taxes receivable	14,217,636	-	-	-
Accounts receivable	203,881	34,311	181,176	-
Notes receivable	3,577	-	-	-
Due from agency fund	233,394	-	-	-
Due from component unit	2,966	-	-	-
Due from other governmental units	1,678,227	654,543	-	-
Inventories	18,801	-	-	-
Prepaid items	-	54,440	-	1,340
Investments	-	-	-	102,871
Notes receivable - net of current portion	910	-	-	-
Net pension asset	-	206,816	-	-
Capital assets (net of accumulated depreciation):				
Land	857,713	3,054,699	13,200	-
Buildings	37,660,915	15,477,499	-	-
Improvements other than buildings	1,414,830	621,760	-	-
Equipment	689,035	2,021,264	-	-
Utility plant in service	-	-	8,372,203	-
Construction in progress	512,197	-	-	-
Total assets	<u>\$ 68,876,043</u>	<u>\$ 23,814,131</u>	<u>\$ 9,369,399</u>	<u>\$ 143,410</u>
DEFERRED OUTFLOW OF RESOURCES				
Pension related items	\$ 825,793	\$ 4,053,374	\$ -	\$ -
OPEB related items	135,006	526,004	-	-
Total deferred outflows of resources	<u>\$ 960,799</u>	<u>\$ 4,579,378</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES				
Reconciled overdraft	\$ 55,510	\$ 50,672	\$ -	\$ -
Accounts payable	405,721	251,492	27,651	-
Accrued liabilities	22,064	2,114,739	-	-
Customers' deposits	-	-	6,250	-
Accrued interest payable	438,197	-	3,408	-
Due to primary government	-	2,966	-	-
Unearned revenue	534,930	-	-	-
Long-term liabilities:				
Due within one year	1,633,880	45,304	333,475	-
Due in more than one year	25,751,924	24,435,121	2,895,397	-
Total liabilities	<u>\$ 28,842,226</u>	<u>\$ 26,900,294</u>	<u>\$ 3,266,181</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred property tax revenue	\$ 11,363,739	\$ -	\$ -	\$ -
Pension related items	553,648	2,114,479	-	-
OPEB related items	31,404	163,256	-	-
Total deferred inflows of resources	<u>\$ 11,948,791</u>	<u>\$ 2,277,735</u>	<u>\$ -</u>	<u>\$ -</u>
NET POSITION				
Net investment in capital assets	\$ 16,745,248	\$ 21,175,222	\$ 5,156,531	\$ -
Restricted				
Swim team	4,851	-	-	-
Pool	1,659	-	-	-
Unrestricted	12,294,067	(21,959,742)	946,687	143,410
Total net position	<u>\$ 29,045,825</u>	<u>\$ (784,520)</u>	<u>\$ 6,103,218</u>	<u>\$ 143,410</u>

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

COUNTY OF CLARKE, VIRGINIA

Statement of Activities
For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental activities:				
General government administration	\$ 2,819,934	\$ 87,919	\$ 220,229	\$ -
Judicial administration	809,978	1,438	382,904	-
Public safety	5,789,312	728,106	1,099,926	216,345
Public works	1,462,313	304,613	-	-
Health and welfare	2,139,568	-	1,076,085	-
Education	14,546,489	-	-	107,745
Parks, recreation, and cultural	1,153,029	264,565	-	-
Community development	676,267	-	4,500	61,657
Interest on long-term debt	1,101,459	-	-	-
Total governmental activities	\$ 30,498,349	\$ 1,386,641	\$ 2,783,644	\$ 385,747
Total primary government	\$ 30,498,349	\$ 1,386,641	\$ 2,783,644	\$ 385,747
COMPONENT UNITS:				
School Board	\$ 26,418,538	\$ 590,657	\$ 10,478,595	\$ -
Clarke County Sanitary Authority	945,879	1,142,764	510	-
Clarke County Industrial Development Authority	19,753	7,459	-	-
Total component units	\$ 27,384,170	\$ 1,740,880	\$ 10,479,105	\$ -
General revenues:				
General property taxes				
Other local taxes:				
Local sales and use tax				
Consumer utility tax				
Taxes on recordation and wills				
Motor vehicle licenses				
Other local taxes				
Unrestricted revenues from use of money and property				
Miscellaneous				
Grants and contributions not restricted to specific programs				
Contribution from County of Clarke				
Total general revenues				
Change in net position				
Net position - beginning				
Net position - ending				

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

Net (Expense) Revenue and Changes in Net Position				
Primary Government	Component Units			
Governmental Activities	School Board	Clarke County Sanitary Authority	Industrial Development Authority	
\$ (2,511,786)	\$ -	\$ -	\$ -	\$ -
(425,636)	-	-	-	-
(3,744,935)	-	-	-	-
(1,157,700)	-	-	-	-
(1,063,483)	-	-	-	-
(14,438,744)	-	-	-	-
(888,464)	-	-	-	-
(610,110)	-	-	-	-
(1,101,459)	-	-	-	-
<u>\$ (25,942,317)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ (25,942,317)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ (15,349,286)	\$ -	\$ -	\$ -
-	-	197,395	-	-
-	-	-	(12,294)	-
<u>\$ -</u>	<u>\$ (15,349,286)</u>	<u>\$ 197,395</u>	<u>\$ (12,294)</u>	<u>\$ -</u>
\$ 21,658,983	\$ -	\$ -	\$ -	\$ -
1,281,009	-	-	-	-
351,339	-	-	-	-
331,018	-	-	-	-
296,285	-	-	-	-
85,900	-	-	-	-
188,405	49,291	3,617	-	-
314,415	150,159	154,835	-	-
3,687,357	-	-	-	-
-	14,528,693	200,000	-	-
<u>\$ 28,194,711</u>	<u>\$ 14,728,143</u>	<u>\$ 358,452</u>	<u>\$ -</u>	<u>\$ -</u>
2,252,394	(621,143)	555,847	(12,294)	-
26,793,431	(163,377)	5,547,371	155,704	-
<u>\$ 29,045,825</u>	<u>\$ (784,520)</u>	<u>\$ 6,103,218</u>	<u>\$ 143,410</u>	<u>\$ -</u>

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Fund Financial Statements

Balance Sheet
 Governmental Funds
 June 30, 2020

	General	Virginia Public Assistance	School Debt Service	Other Govern- mental Funds	Total
ASSETS					
Cash and cash equivalents	\$ 10,746,730	\$ 61,108	\$ -	\$ 574,123	\$ 11,381,961
Receivables (net of allowance for uncollectibles):					
Taxes receivable	14,217,636	-	-	-	14,217,636
Accounts receivable	148,371	-	55,510	-	203,881
Due from other funds	162,095	-	-	-	162,095
Due from agency fund	233,394	-	-	-	233,394
Due from component unit	2,966	-	-	-	2,966
Due from other governmental units	1,567,064	98,009	-	13,154	1,678,227
Inventories	18,801	-	-	-	18,801
Total assets	<u>\$ 27,097,057</u>	<u>\$ 159,117</u>	<u>\$ 55,510</u>	<u>\$ 587,277</u>	<u>\$ 27,898,961</u>
LIABILITIES					
Reconciled overdraft	\$ -	\$ -	\$ 55,510	\$ -	\$ 55,510
Accounts payable	340,324	10,176	-	55,221	405,721
Accrued liabilities	22,064	-	-	-	22,064
Due to other funds	-	148,941	-	13,154	162,095
Unearned revenue	534,930	-	-	-	534,930
Total liabilities	<u>\$ 897,318</u>	<u>\$ 159,117</u>	<u>\$ 55,510</u>	<u>\$ 68,375</u>	<u>\$ 1,180,320</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable property tax revenue	<u>\$ 13,765,933</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,765,933</u>
FUND BALANCES:					
Nonspendable:					
Inventory	\$ 18,801	\$ -	\$ -	\$ -	\$ 18,801
Restricted:					
Swim team	-	-	-	4,851	4,851
Pool	-	-	-	1,659	1,659
Committed:					
Community development	-	-	-	278,893	278,893
Public safety expenditures	-	-	-	79,457	79,457
Assigned:					
Capital projects	-	-	-	154,042	154,042
Other (Note 15)	11,902,521	-	-	-	11,902,521
Unassigned	512,484	-	-	-	512,484
Total fund balances	<u>\$ 12,433,806</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 518,902</u>	<u>\$ 12,952,708</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 27,097,057</u>	<u>\$ 159,117</u>	<u>\$ 55,510</u>	<u>\$ 587,277</u>	<u>\$ 27,898,961</u>

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

Reconciliation of the Balance Sheet of Governmental Funds
 To the Statement of Net Position
 June 30, 2020

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

Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds	\$	12,952,708	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			41,134,690
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.			
Unavailable property taxes			2,402,194
Long-term note receivable is not available to pay for current period expenditures and, therefore, is not reported in the funds.			4,487
Interest on long-term debt is not accrued in governmental funds, but rather is recognized when paid.			(438,197)
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.			
Pension related items	\$	825,793	
OPEB related items		<u>135,006</u>	960,799
Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.			
Pension related items	\$	(553,648)	
OPEB related items		<u>(31,404)</u>	(585,052)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.			<u>(27,385,804)</u>
Net position of governmental activities	\$		<u><u>29,045,825</u></u>

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

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2020

	General	Virginia Public Assistance	School Debt Service	Total Nonmajor Governmental Funds	Total
REVENUES					
General property taxes	\$ 21,185,431	\$ -	\$ -	\$ 3,125	\$ 21,188,556
Other local taxes	2,345,551	-	-	-	2,345,551
Permits, privilege fees, and regulatory licenses	323,687	-	-	-	323,687
Fines and forfeitures	233,648	-	-	-	233,648
Revenue from the use of money and property	184,772	-	-	3,633	188,405
Charges for services	819,396	-	-	9,910	829,306
Miscellaneous	139,527	-	105,494	72,866	317,887
Recovered costs	91,987	132	-	-	92,119
Intergovernmental:					
Commonwealth	4,516,199	309,525	-	385,477	5,211,201
Federal	876,856	643,718	107,745	17,228	1,645,547
Total revenues	<u>\$ 30,717,054</u>	<u>\$ 953,375</u>	<u>\$ 213,239</u>	<u>\$ 492,239</u>	<u>\$ 32,375,907</u>
EXPENDITURES					
Current:					
General government administration	\$ 2,347,142	\$ -	\$ -	\$ -	\$ 2,347,142
Judicial administration	711,005	-	-	-	711,005
Public safety	5,204,195	-	-	27,528	5,231,723
Public works	1,261,127	-	-	-	1,261,127
Health and welfare	586,432	1,310,392	-	228,734	2,125,558
Education	13,718,076	-	-	-	13,718,076
Parks, recreation, and cultural	1,052,845	-	-	-	1,052,845
Community development	608,345	-	-	72,071	680,416
Nondepartmental	23,720	-	-	-	23,720
Capital projects	-	-	-	869,517	869,517
Debt service:					
Principal retirement	-	-	1,525,776	92,013	1,617,789
Interest and other fiscal charges	-	-	993,329	159,687	1,153,016
Total expenditures	<u>\$ 25,512,887</u>	<u>\$ 1,310,392</u>	<u>\$ 2,519,105</u>	<u>\$ 1,449,550</u>	<u>\$ 30,791,934</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 5,204,167</u>	<u>\$ (357,017)</u>	<u>\$ (2,305,866)</u>	<u>\$ (957,311)</u>	<u>\$ 1,583,973</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ -	\$ 357,017	\$ 2,305,866	\$ 1,012,979	\$ 3,675,862
Transfers out	(3,675,862)	-	-	-	(3,675,862)
Total other financing sources (uses)	<u>\$ (3,675,862)</u>	<u>\$ 357,017</u>	<u>\$ 2,305,866</u>	<u>\$ 1,012,979</u>	<u>\$ -</u>
Net change in fund balances	\$ 1,528,305	\$ -	\$ -	\$ 55,668	\$ 1,583,973
Fund balances - beginning	10,905,501	-	-	463,234	11,368,735
Fund balances - ending	<u>\$ 12,433,806</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 518,902</u>	<u>\$ 12,952,708</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, 2020

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

Net change in fund balances - total governmental funds \$ 1,583,973

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

Capital outlay	\$	194,184	
Depreciation expense		(765,824)	
Joint tenancy asset transfer		(828,413)	(1,400,053)

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

Property taxes \$ 470,427

The issuance of notes receivable requires the use of current financial resources, while the receipt of payments on these notes provides current financial resources to governmental funds. However, these transactions have no effect on net position. This amount is the net effect of these differences in the treatment of long-term assets.

Principal payments received (3,472)

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal retired	\$	1,618,764	
Bond discount amortization		(2,112)	
Bond premium amortization		23,862	1,640,514

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	\$	(148,063)	
Pension expense		98,212	
OPEB expense		(17,976)	
(Increase)/decrease in accrued interest payable		28,832	(38,995)

Change in net position of governmental activities \$ 2,252,394

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

Statement of Fiduciary Net Position
 Fiduciary Funds
 June 30, 2020

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 344,484
Taxes receivable	500
Due from other governments	<u>288,229</u>
Total assets	<u>\$ 633,213</u>
LIABILITIES	
Reconciled overdraft	\$ 60
Accounts payable	16,505
Amounts held for Town	172,436
Sales tax payable to other towns	54,836
Income tax payable to the state	440
Due to other funds	233,393
Amounts held for social services clients	64,140
Accrued liabilities	<u>91,403</u>
Total liabilities	<u>\$ 633,213</u>

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

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020

Note 1—Summary of Significant Accounting Policies:

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

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

Government-wide and Fund Financial Statements

Management's Discussion and Analysis - The financial statements are accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "Management's Discussion and Analysis" (MD&A).

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

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

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

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

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

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

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

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

A. Financial Reporting Entity

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

B. Individual Component Unit Disclosures

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

Discretely Presented Component Units:

The School Board members are elected by the citizens of Clarke County. The School Board is responsible for the operations of the County's School System within the County boundaries. The School Board is fiscally dependent on the County. The County has the ability to approve its budget and any amendments. The primary funding of the School Board is from the General Fund of the County. The School Board does not issue a separate financial report. The financial statements of the School Board are presented as a discrete presentation of the County financial statements for the fiscal year ended June 30, 2020.

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, 2020. The Sanitary Authority does not issue a separate financial report.

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

B. Individual Component Unit Disclosures: (Continued)

Discretely Presented Component Units: (Continued)

The Clarke County Industrial Development Authority is responsible for industrial and commercial development in the County. The Authority consists of seven members appointed by the Board of Supervisors. The Authority is fiscally dependent on the County, and therefore, it is included in the County's financial statements as a discrete presentation for the year ended June 30, 2020. The Authority does not issue a separate financial report.

C. Other Related Organizations

Included in the County's Financial Report

None

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

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

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

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

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

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

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

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

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

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

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

1. Governmental Funds

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

a. General Fund

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

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

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

1. Governmental Funds: (Continued)

b. Special Revenue Funds

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

c. Capital Projects Fund

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

d. Debt Service Funds

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

2. Fiduciary Funds (Trust and Agency Funds)

Fiduciary Funds (Trust and Agency Funds) account for assets held by the County in a trustee capacity or as an agent or custodian for individuals, private organizations, other governmental units, or other funds. These funds include Agency Funds consisting of the Special Welfare Fund, Town of Berryville, Undistributed Local Sales Tax, Cafeteria Plan Withholding, and the Unemployment Compensation Benefits. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. These funds utilize the accrual basis of accounting.

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

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

3. Component Unit:

The Clarke County School Board has the following funds:

Governmental Funds:

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

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

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

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

E. Cash and Cash Equivalents:

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

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

F. Investments

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

G. Receivables and Payables

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

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

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

G. Receivables and Payables: (Continued)

All trade and property tax receivables are shown net of an allowance for uncollectibles. The County calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance amounted to approximately \$351,228 at June 30, 2020 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

In fiscal year 2020, the due date for the first half of real property and personal property was temporarily moved to June 30 instead of June 5.

The County bills and collects its own property taxes.

H. Capital Assets

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

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

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

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

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

H. Capital Assets: (Continued)

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

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

I. Compensated Absences

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

J. Use of Estimates

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

K. Net Position

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

L. Net Position Flow Assumption

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

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

M. Long-term Obligations

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

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

N. Prepaid Items

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

O. Fund Equity

The 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.

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

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

O. Fund Equity: (Continued)

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

P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has one item that qualifies for reporting in this category. It is comprised of certain items related to the measurement of the net pension liability and net OPEB liabilities and contributions to the pension and OPEB plans made during the current year and subsequent to the net pension liability and net OPEB liabilities measurement date. For more detailed information on these items, reference the related notes.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County multiple items that qualify for reporting in this category. Under a modified accrual basis of accounting, unavailable revenue representing property taxes receivable is reported in the governmental funds balance sheet. This amount is comprised of uncollected property taxes due prior to June 30, 2nd half installments levied during the fiscal year but due after June 30th, and amounts prepaid on the 2nd half installments and is deferred and recognized as an inflow of resources in the period that the amount becomes available. Under the accrual basis, 2nd half installments levied during the fiscal year but due after June 30th and amounts prepaid on the 2nd half installments are reported as deferred inflows of resources. In addition, certain items related to the measurement of the net pension liability and net OPEB liabilities are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

Q. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's and School Board's Retirement Plan and the additions to/deductions from the County's and School Board's Retirement Plan's net fiduciary position have been determined on the same basis as they were reported by the Virginia Retirement System (VRS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

R. Other Postemployment Benefits (OPEB)

For purposes of measuring the net VRS related OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to the OPEB, and OPEB expense, information about the fiduciary net position of the VRS Group Life, and Teacher HIC Plans and the additions to/deductions from the VRS OPEB Plans' net fiduciary position have been determined on the same basis as they were reported by VRS. In addition, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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 include 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.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 3—Deposits and Investments:

Deposits

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the “Act”) Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Investments

Statutes authorize the County to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, “prime quality” commercial paper and certain corporate notes, banker’s acceptances, repurchase agreements and the State Treasurer’s Local Government Investment Pool (LGIP).

As of June 30, 2020, 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, 2020 were rated by *Standard and Poor’s* and the ratings are presented below using the *Standard and Poor’s* rating scale.

County's Rated Debt Investments' Values	
Rated Debt Investments	Fair Quality Ratings
	AAAm
Local Government Investment Pool	\$ 118,568
Total	\$ 118,568

External Investment Pools

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

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 3—Deposits and Investments: (Continued)

Interest Rate Risk

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

Investment Type	Investment Maturity (in years)	
	Maturity	
	Fair Value	Less Than 1 Year
Local Government Investment Pool	\$ 118,568	\$ 118,568
Total	\$ 118,568	\$ 118,568

Note 4—Due from Other Governments:

At June 30, 2020 the County has receivables from other governments as follows:

	Primary Government	Component Unit
		School Board
Commonwealth of Virginia:		
Virginia Public Assistance funds	\$ 36,202	\$ -
State sales tax	-	320,601
Constitutional officer reimbursements	110,692	-
PPTRA	1,212,896	-
Communication taxes	58,401	-
Children's Services Act	13,154	-
School fund grants	-	20,781
Other general grants	43,790	-
Federal Government:		
Virginia Public Assistance funds	61,807	-
Other general grants	141,285	-
School fund grants	-	313,161
Total due from other governments	\$ 1,678,227	\$ 654,543

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 5—Interfund Obligations:

Details of the Primary Government's interfund receivables and payables as of June 30, 2020 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Primary Government:		
General	\$ 398,455	\$ -
Children's Services Act	-	13,154
Virginia Public Assistance	-	148,941
Total Primary Government	<u>\$ 398,455</u>	<u>\$ 162,095</u>
Component Unit - School Board:		
School Operating Fund	\$ -	\$ 2,966
Total Component Unit	<u>\$ -</u>	<u>\$ 2,966</u>
Agency Funds:		
Undistributed Local Sales Tax Fund	\$ -	\$ 233,394
Total Agency Funds	<u>\$ -</u>	<u>\$ 233,394</u>
Grand Total	<u>\$ 398,455</u>	<u>\$ 398,455</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, 2020 (Continued)

Note 6—Capital Assets:

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2020:

	Balance July 1, 2019	Additions	Deletions	Joint Tenancy Transfer (Net)	Balance June 30, 2020
Primary Government:					
Capital assets not being depreciated:					
Land	\$ 857,713	\$ -	\$ -	\$ -	\$ 857,713
Construction in Progress	1,428,280	-	916,083	-	512,197
Total capital assets not being depreciated	<u>\$ 2,285,993</u>	<u>\$ -</u>	<u>\$ 916,083</u>	<u>\$ -</u>	<u>\$ 1,369,910</u>
Capital assets being depreciated:					
Buildings	\$ 51,591,558	\$ 18,737	\$ -	\$ -	\$ 51,610,295
Improvements other than buildings	1,795,735	902,303	-	-	2,698,038
Equipment	4,104,806	189,227	69,894	-	4,224,139
Total capital assets being depreciated	<u>\$ 57,492,099</u>	<u>\$ 1,110,267</u>	<u>\$ 69,894</u>	<u>\$ -</u>	<u>\$ 58,532,472</u>
Accumulated depreciation:					
Buildings	\$ 12,713,592	\$ 407,375	\$ -	\$ 828,413	\$ 13,949,380
Improvements other than buildings	1,202,393	80,815	-	-	1,283,208
Equipment	3,327,364	277,634	69,894	-	3,535,104
Total accumulated depreciation	<u>\$ 17,243,349</u>	<u>\$ 765,824</u>	<u>\$ 69,894</u>	<u>\$ 828,413</u>	<u>\$ 18,767,692</u>
Total capital assets being depreciated, net	<u>\$ 40,248,750</u>	<u>\$ 344,443</u>	<u>\$ -</u>	<u>\$ (828,413)</u>	<u>\$ 39,764,780</u>
Net capital assets governmental activities	<u>\$ 42,534,743</u>	<u>\$ 344,443</u>	<u>\$ 916,083</u>	<u>\$ (828,413)</u>	<u>\$ 41,134,690</u>
Component Unit-School Board:					
Capital assets not being depreciated:					
Land	\$ 3,054,699	\$ -	\$ -	\$ -	\$ 3,054,699
Total capital assets not being depreciated	<u>\$ 3,054,699</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,054,699</u>
Capital assets being depreciated:					
Buildings	\$ 28,282,328	\$ 282,150	\$ 89,676	\$ -	\$ 28,474,802
Improvements other than buildings	713,910	98,626	-	-	812,536
Equipment	6,002,849	189,515	112,827	-	6,079,537
Total capital assets being depreciated	<u>\$ 34,999,087</u>	<u>\$ 570,291</u>	<u>\$ 202,503</u>	<u>\$ -</u>	<u>\$ 35,366,875</u>
Accumulated depreciation:					
Buildings	\$ 12,285,236	\$ 1,623,075	\$ 82,595	\$ (828,413)	\$ 12,997,303
Improvements other than buildings	158,887	31,889	-	-	190,776
Equipment	3,819,413	351,687	112,827	-	4,058,273
Total accumulated depreciation	<u>\$ 16,263,536</u>	<u>\$ 2,006,651</u>	<u>\$ 195,422</u>	<u>\$ (828,413)</u>	<u>\$ 17,246,352</u>
Total capital assets being depreciated, net	<u>\$ 18,735,551</u>	<u>\$ (1,436,360)</u>	<u>\$ 7,081</u>	<u>\$ 828,413</u>	<u>\$ 18,120,523</u>
Net capital assets component unit school board	<u>\$ 21,790,250</u>	<u>\$ (1,436,360)</u>	<u>\$ 7,081</u>	<u>\$ 828,413</u>	<u>\$ 21,175,222</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 6—Capital Assets: (Continued)

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government administration	\$ 248,942
Judicial administration	59,625
Public safety	229,535
Public works	117,695
Health and welfare	33,073
Parks, recreation and cultural	76,954
Total Governmental activities	<u>\$ 765,824</u>
Component Unit School Board	<u>\$ 2,006,651</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, 2020 is that school financed assets in the amount of \$35,542,393 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, 2020 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	-	-	-	-
Total capital assets not being depreciated	<u>\$ 13,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,200</u>
Capital Assets being depreciated:				
Utility plant and equipment	\$ 13,427,583	\$ 5,730	\$ -	\$ 13,433,313
Accumulated depreciation	(4,726,561)	(334,549)	-	(5,061,110)
Total capital assets being depreciated, net	<u>\$ 8,701,022</u>	<u>\$ (328,819)</u>	<u>\$ -</u>	<u>\$ 8,372,203</u>
Capital assets, net	<u>\$ 8,714,222</u>	<u>\$ (328,819)</u>	<u>\$ -</u>	<u>\$ 8,385,403</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 7—Interfund Transfers:

Interfund transfers for the year ended June 30, 2020, consisted of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Primary Government:		
General Fund	\$ -	\$ 3,675,862
Conservation Easement Fund	15,000	-
School Debt Service	2,305,866	-
County Capital Improvements	660,004	-
Virginia Public Assistance	357,017	-
Children's Services Act	96,185	-
General Debt Service	241,790	-
	<u>3,675,862</u>	<u>3,675,862</u>
Total	<u>\$ 3,675,862</u>	<u>\$ 3,675,862</u>

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

Note 8—Long-Term Obligations:

Primary Government:

A summary of long-term obligations is as follows:

	<u>Balance July 1, 2019</u>	<u>Issuances/ Increases</u>	<u>Retirements/ Decreases</u>	<u>Balance June 30, 2020</u>	<u>Amounts Due Within One Year</u>
Governmental Activities Obligations:					
Incurred by County:					
Compensated absences	\$ 555,795	\$ 203,643	\$ 55,580	\$ 703,858	\$ 70,386
Net pension liability	1,125,050	2,506,393	2,232,713	1,398,730	-
Net OPEB liabilities	796,957	210,377	113,560	893,774	-
Direct borrowings and direct placements:					
Lease revenue bond	3,912,875	-	92,013	3,820,862	95,891
Total incurred by County	<u>\$ 6,390,677</u>	<u>\$ 2,920,413</u>	<u>\$ 2,493,866</u>	<u>\$ 6,817,224</u>	<u>\$ 166,277</u>
Incurred by School Board:					
Direct borrowings and direct placements:					
General obligation bonds	\$ 21,640,000	-	\$ 1,345,000	\$ 20,295,000	\$ 1,395,000
Capital leases	316,763	-	181,751	135,012	52,145
Total Incurred by School Board	<u>\$ 21,956,763</u>	<u>\$ -</u>	<u>\$ 1,526,751</u>	<u>\$ 20,430,012</u>	<u>\$ 1,447,145</u>
Premiums on bonds issued	\$ 174,826	-	\$ 23,862	\$ 150,964	\$ 22,438
Discount on bonds issued	(14,508)	-	(2,112)	(12,396)	(1,980)
Total Governmental Activities Obligations	<u>\$ 28,507,758</u>	<u>\$ 2,920,413</u>	<u>\$ 4,042,367</u>	<u>\$ 27,385,804</u>	<u>\$ 1,633,880</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 8—Long-Term Obligations: (Continued)

Primary Government: (Continued)

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

Year Ending June 30,	County		School Board			
	RDA Lease Revenue Bond		Bonds and Literary Loans		Capital Leases	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 95,891	\$ 155,809	\$ 1,395,000	\$ 920,349	\$ 52,145	\$ 4,909
2022	99,922	151,778	1,450,000	856,051	54,402	2,652
2023	104,122	147,578	1,510,000	788,186	28,465	450
2024	108,500	143,200	1,570,000	717,518	-	-
2025	113,061	138,639	1,640,000	642,846	-	-
2026-2030	640,723	617,777	9,170,000	1,959,012	-	-
2031-2035	787,209	471,291	3,560,000	149,668	-	-
2036-2040	967,185	291,315	-	-	-	-
2041-2044	904,249	76,101	-	-	-	-
Total	<u>\$ 3,820,862</u>	<u>2,193,488</u>	<u>\$ 20,295,000</u>	<u>\$ 6,033,630</u>	<u>\$ 135,012</u>	<u>\$ 8,011</u>

Details of long-term indebtedness:

	<u>Amount Outstanding</u>
<u>Direct Borrowings and Direct Placements:</u>	
<u>Lease Revenue Bond:</u>	
\$4,822,000 lease revenue bond for capital projects issued May 16, 2007 due in monthly installments of \$20,975 commencing May 16, 2009 payable through May 16, 2044 including interest at 4.125%.	\$ <u>3,820,862</u>
<u>Virginia Public School Authority (VPSA) Bonds:</u>	
\$410,000 Series A issued November 10, 2004 due in annual principal installments of varying amounts through July 15, 2024, and interest payments between 4.6% and 5.6% due July 15 and January 15 of each year through July 15, 2024	\$ 100,000
\$29,200,000 plus a premium of \$635,208 Series 2006B issued November 9, 2006 due in annual principal installments varying from \$800,000 to \$1,565,000 through January 26, 2026; interest payable at rates between 4.225% to 5.1% due January 15 and July 15 each year through January 26, 2026	14,125,000

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 8—Long-Term Obligations: (Continued)

Primary Government: (Continued)

Details of long-term indebtedness:

	<u>Amount Outstanding</u>
<u>Virginia Public School Authority (VPSA) Bonds: (Continued)</u>	
\$7,395,000 less a discount of \$35,137 Series 2010 B Build America Bonds issued under the American Recovery and Reinvestment Act of 2009 on May 13, 2010. Interest only payments due semi-annually through January 15, 2017; principal and interest payments due semi-annually beginning July 15, 2017 through July 15, 2030. Interest rate varies between 3.854% to 5.562% and is offset by a 35% federal interest subsidy received semi-annually.	\$ 6,070,000
Total Virginia Public School Authority Bonds	\$ 20,295,000
 <u>Capital Leases:</u>	
\$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%	\$ 135,012
Total Capital Leases	\$ 135,012
Compensated absences	\$ 703,858
Net pension liability	\$ 1,398,730
Net OPEB liabilities	\$ 893,774
Premium on bonds issued	\$ 150,964
Discount on bonds issued	\$ (12,396)
Total Primary Government	\$ 27,385,804

Upon the occurrence of certain events or upon certain conditions, in the manner and with the effect set forth in the Bond Purchase Agreement, the principal of the lease revenue bond, together with any accrued interest, may become or may be declared due and payable before its stated maturity.

In the event of a default of any Local School Bond, a "State Aid Intercept" provision (§ 15.2-2659 of the Code of Virginia) provides for a diversion to the holder of its local school bonds of all funds appropriated and payable to the Local Issuer by the Commonwealth.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 8—Long-Term Obligations: (Continued)

Primary Government: (Continued)

The assets acquired through capital leases are as follows:

Asset:		
Machinery and equipment	\$	55,690
Building improvements		2,217,749
Less: Accumulated depreciation		(1,650,200)
Total	\$	<u>623,239</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2020, were as follows:

<u>Year ending June 30</u>		<u>Component Unit - School Board</u>
2021	\$	57,054
2022		57,054
2023		28,915
Total minimum lease payments		<u>143,023</u>
Less: amount representing interest		(8,011)
Present value of minimum lease payments	\$	<u>135,012</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, 2020:

	<u>Balance July 1, 2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2020</u>	<u>Amounts Due Within One Year</u>
Compensated absences	\$ 474,559	\$ -	\$ 21,518	\$ 453,041	\$ 45,304
Net OPEB liabilities	4,148,012	756,087	545,184	4,358,915	-
Net pension liability	<u>17,860,000</u>	<u>6,082,370</u>	<u>4,273,901</u>	<u>19,668,469</u>	-
Total	<u>\$ 22,482,571</u>	<u>\$ 6,838,457</u>	<u>\$ 4,840,603</u>	<u>\$ 24,480,425</u>	<u>\$ 45,304</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 8—Long-Term Obligations: (Continued)

Component Unit—Sanitary Authority:

The following is a summary of long-term debt transactions of the Component Unit—Sanitary Authority for the year ended June 30, 2020:

Changes in Long-Term Obligations:

	<u>Balance</u> <u>July 1, 2019</u>	<u>Issuances/</u> <u>Increases</u>	<u>Retirements/</u> <u>Decreases</u>	<u>Balance</u> <u>June 30, 2020</u>	<u>Amounts</u> <u>Due</u> <u>Within</u> <u>One Year</u>
Direct borrowings and direct placements:					
General Obligation Bond	\$ 430,819	\$ -	\$ 33,140	\$ 397,679	\$ 33,140
Notes payable	3,130,204	-	299,011	2,831,193	300,335
Net pension liability	<u>9,072</u>	<u>165,370</u>	<u>174,442</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 3,570,095</u>	<u>\$ 165,370</u>	<u>\$ 506,593</u>	<u>\$ 3,228,872</u>	<u>\$ 333,475</u>

Details of long-term indebtedness:

	<u>Amount</u> <u>Outstanding</u>
Water Operating Fund:	
<u>Direct Borrowings and Direct Placements:</u>	
<u>General Obligation Bond:</u>	
\$997,000 water system revenue bonds issued August 21, 2001 due in semi-annual installments of \$16,570 beginning September 1, 2002 through August 1, 2031. No interest.	\$ 397,679
<u>Notes Payable:</u>	
Note payable to VRA for the grouting project. Due June 2032. \$940 payable semiannually. No interest.	23,501
Note payable to VRA for new Boyce to Millwood line. Due June 2032. \$3,125 payable semiannually. No interest.	81,250
\$600,000 note payable to Bank of Clarke County issued February 27, 2015, due in semiannual installments of \$27,647 - \$20,259 payable through February 27, 2030, including 2.57% interest	400,000
\$787,546 note payable to VRA issued September 2, 2005 due in semiannual installments of \$26,792 payable through July 1, 2026, including 3.00% interest	<u>292,234</u>
Total Water Fund	<u>\$ 1,194,664</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 8—Long-Term Obligations: (Continued)

Component Unit—Sanitary Authority: (Continued)

Details of long-term indebtedness: (Continued)

	<u>Amount Outstanding</u>
Boyce Wastewater Facility	
<u>Direct Borrowings and Direct Placements:</u>	
<u>Notes Payable:</u>	
Note payable to VRA for the Millwood Sewer project. Due June 2032. \$9,602 payable semiannually. No interest.	\$ 249,657
\$3,761,429 note payable to VRA issued October 1, 2008 due in semi-annual installments of \$93,924 payable through November 1, 2029. No interest.	<u>1,784,551</u>
Total Boyce Wastewater Facility	<u>\$ 2,034,208</u>
Total Clarke County Sanitary Authority	<u><u>\$ 3,228,872</u></u>

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

<u>Year Ending June 30,</u>	<u>Direct Borrowings and Direct Placements</u>			
	<u>General Obligation Bond</u>		<u>Notes Payable</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 33,140	\$ -	\$ 300,335	\$ 18,453
2022	33,140	-	301,700	16,059
2023	33,140	-	303,106	13,625
2024	33,140	-	304,555	11,149
2025	33,140	-	306,047	8,629
2026-2030	165,700	-	1,234,388	15,306
2031-2033	66,279	-	81,062	-
Total	<u>\$ 397,679</u>	<u>\$ -</u>	<u>\$ 2,831,193</u>	<u>\$ 83,221</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 9—Unearned/Deferred/Unavailable Revenue:

Deferred revenue/unavailable 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. Under the accrual basis, assessments for future periods are deferred.

The following is a summary of unearned/deferred/unavailable revenue for the year ended June 30, 2020:

	<u>Government- wide Statements</u>	<u>Balance Sheet</u>
	<u>Governmental Activities</u>	<u>Governmental Funds</u>
Primary Government:		
General Fund:		
Deferred/unavailable property tax revenue:		
Deferred/unavailable property tax revenue representing uncollected property tax billings that are not available for the funding of current expenditures	\$ -	\$ 2,402,194
2nd half assessments due in December 2020	11,333,193	11,333,193
Prepaid property taxes due in December 2020, but paid in advance by the taxpayers	<u>30,546</u>	<u>30,546</u>
Total deferred/unavailable revenue	<u>\$ 11,363,739</u>	<u>\$ 13,765,933</u>

Note 10—Commitments and Contingencies:

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

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

Note 11—Pension Plan:

Plan Description

All full-time, salaried permanent employees of the County and (nonprofessional) employees of public school divisions are automatically covered by a VRS Retirement Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the Code of Virginia, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

Benefit Structures

The System administers three different benefit structures for covered employees - Plan 1, Plan 2 and Hybrid. Each of these benefit structures has different eligibility criteria, as detailed below.

- a. Employees hired before July 1, 2010, vested as of January 1, 2013, and have not taken a refund, are covered under Plan 1, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced retirement benefit beginning at age 65 with at least 5 years of service credit or age 50 with at least 30 years of service credit. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of service credit or age 50 with at least 10 years of service credit. Hazardous duty employees (law enforcement officers, firefighters, and sheriffs) are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.
- b. Employees hired on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013 are covered under Plan 2, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit or when the sum of their age plus service credit equals 90. Non-hazardous duty employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. Hazardous duty employees are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.

Note 11—Pension Plan: (Continued)

Benefit Structures

- c. Non-hazardous duty employees hired on or after January 1, 2014 are covered by the Hybrid Plan combining the features of a defined benefit plan and a defined contribution plan. Plan 1 and Plan 2 members also had the option of opting into this plan during the election window held January 1 - April 30, 2014 with an effective date of July 1, 2014. Employees covered by this plan are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit, or when the sum of their age plus service credit equals 90. Employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. For the defined contribution component, members are eligible to receive distributions upon leaving employment, subject to restrictions.

Average Final Compensation and Service Retirement Multiplier

The VRS defined benefit is a lifetime monthly benefit based on a retirement multiplier as a percentage of the employee's average final compensation multiplied by the employee's total service credit. Under Plan 1, average final compensation is the average of the employee's 36 consecutive months of highest compensation and the multiplier is 1.70% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under Plan 2, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the retirement multiplier is 1.65% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under the Hybrid Plan, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the multiplier is 1.00%. For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.

Cost-of-Living Adjustment (COLA) in Retirement and Death and Disability Benefits

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

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 11—Pension Plan: (Continued)

Employees Covered by Benefit Terms

As of the June 30, 2018 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	<u>Primary Government</u>	<u>Component Unit School Board (Nonprofessional)</u>
Inactive members or their beneficiaries currently receiving benefits	65	40
Inactive members:		
Vested inactive members	17	13
Non-vested inactive members	19	16
Long-term disability (LTD)	-	-
Inactive members active elsewhere in VRS	41	5
Total inactive members	<u>77</u>	<u>34</u>
Active members	<u>94</u>	<u>39</u>
Total covered employees	<u><u>236</u></u>	<u><u>113</u></u>

Contributions:

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement

The County’s contractually required employer contribution rate for the year ended June 30, 2020 was 8.37% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the County were \$421,269 and \$408,108 for the years ended June 30, 2020 and June 30, 2019, respectively.

The Component Unit School Board’s contractually required employer contribution rate for nonprofessional employees for the year ended June 30, 2020 was 4.17% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Component Unit School Board’s nonprofessional employees were \$25,565 and \$24,582 for the years ended June 30, 2020 and June 30, 2019, respectively.

Note 11—Pension Plan: (Continued)

Net Pension Liability

The net pension liability (NPL) is calculated separately for each employer and represents that particular employer's total pension liability determined in accordance with GASB Statement No. 68, less that employer's fiduciary net position. The County's and Component Unit School Board's (nonprofessional) net pension liabilities were measured as of June 30, 2019. The total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation performed as of June 30, 2018 and rolled forward to the measurement date of June 30, 2019.

Actuarial Assumptions - General Employees

The total pension liability (asset) for General Employees in the County's, Component Unit Clarke County Sanitary Authority's, and Component Unit School Board's (nonprofessional) Retirement Plan was based on an actuarial valuation as of June 30, 2018, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019.

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

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of pension liabilities.

Mortality rates:

All Others (Non 10 Largest) - Non-Hazardous Duty: 15% of deaths are assumed to be service related

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

Note 11—Pension Plan: (Continued)

Actuarial Assumptions - General Employees: (Continued)

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

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

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14.00% to 15.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Actuarial Assumptions - Public Safety Employees with Hazardous Duty Benefits

The total pension liability for Public Safety employees with Hazardous Duty Benefits in the County’s Retirement Plan was based on an actuarial valuation as of June 30, 2018, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019.

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

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of pension liabilities.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 11—Pension Plan: (Continued)

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

Mortality rates:

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

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year, 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non 10 Largest) - Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates, and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60.00% to 45.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 11—Pension Plan: (Continued)

Long-Term Expected Rate of Return

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

Asset Class (Strategy)	Target Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.61%	1.91%
Fixed Income	15.00%	0.88%	0.13%
Credit Strategies	14.00%	5.13%	0.72%
Real Assets	14.00%	5.27%	0.74%
Private Equity	14.00%	8.77%	1.23%
MAPS - Multi-Asset Public Strategies	6.00%	3.52%	0.21%
PIP - Private Investment Partnership	3.00%	6.29%	0.19%
Total	100.00%		5.13%
		Inflation	2.50%
		Expected arithmetic nominal return*	7.63%

* The above allocation provides a one-year return of 7.63%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. The VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation.

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions; the County and Component Unit School Board (nonprofessional) was also provided with an opportunity to use an alternative employer contribution rate. For the year ended June 30, 2019, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2017 actuarial valuations, whichever was greater. Through the fiscal year ended June 30, 2019, the rate contributed by the school division for the

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 11—Pension Plan: (Continued)

Discount Rate: (Continued)

VRS Teacher Retirement Plan was subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2019 on, participating employers and school divisions are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Primary Government			
Balances at June 30, 2018	\$ 21,630,838	\$ 20,505,788	\$ 1,125,050
Changes for the year:			
Service cost	\$ 528,990	\$ -	\$ 528,990
Interest	1,496,565	-	1,496,565
Differences between expected and actual experience	(379,336)	-	(379,336)
Assumption changes	631,784	-	631,784
Impact in change of proportion	174,442	165,370	9,072
Contributions - employer	-	404,706	(404,706)
Contributions - employee	-	240,158	(240,158)
Net investment income	-	1,382,955	(1,382,955)
Benefit payments, including refunds	(851,559)	(851,559)	-
Administrative expenses	-	(13,551)	13,551
Other changes	-	(873)	873
Net changes	\$ 1,600,886	\$ 1,327,206	\$ 273,680
Balances at June 30, 2019	\$ 23,231,724	\$ 21,832,994	\$ 1,398,730

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 11—Pension Plan: (Continued)

Changes in Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Clarke County Sanitary Authority			
Balances at June 30, 2018	\$ 174,442	\$ 165,370	\$ 9,072
Changes for the year:			
Service cost	\$ -	\$ -	\$ -
Interest	-	-	-
Differences between expected and actual experience	-	-	-
Impact in change of proportion	(174,442)	(165,370)	(9,072)
Contributions - employer	-	-	-
Contributions - employee	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds	-	-	-
Administrative expenses	-	-	-
Other changes	-	-	-
Net changes	\$ (174,442)	\$ (165,370)	\$ (9,072)
Balances at June 30, 2019	\$ -	\$ -	\$ -
Component School Board (Nonprofessional)			
Balances at June 30, 2018	\$ 3,308,881	\$ 3,641,798	\$ (332,917)
Changes for the year:			
Service cost	\$ 73,772	\$ -	\$ 73,772
Interest	224,572	-	224,572
Differences between expected and actual experience	37,322	-	37,322
Assumption changes	80,351	-	80,351
Contributions - employer	-	24,368	(24,368)
Contributions - employee	-	30,621	(30,621)
Net investment income	-	237,527	(237,527)
Benefit payments, including refunds	(201,418)	(201,418)	-
Administrative expenses	-	(2,451)	2,451
Other changes	-	(149)	149
Net changes	\$ 214,599	\$ 88,498	\$ 126,101
Balances at June 30, 2019	\$ 3,523,480	\$ 3,730,296	\$ (206,816)

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 11—Pension Plan: (Continued)

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

The following presents the net pension liability of the County and Component Unit School Board (nonprofessional) using the discount rate of 6.75%, as well as what the County’s and Component Unit School Board’s (nonprofessional) net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
County of Clarke - Primary Government			
Net Pension Liability (Asset)	\$ 4,221,098	\$ 1,398,730	\$ (866,287)
Component Unit School Board (Nonprofessional)			
Net Pension Liability (Asset)	144,457	(206,816)	(490,819)

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

For the year ended June 30, 2020, the County and Component Unit School Board (nonprofessional) recognized pension expense of \$307,468 and \$67,122, respectively. At June 30, 2020, the County and Component Unit School Board (nonprofessional) reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Primary Government		Component Unit School Board (Nonprofessional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 364,667	\$ 19,116	\$ 2,730
Change in assumptions	404,524	-	41,155	-
Net difference between projected and actual earnings on pension plan investments	-	188,981	-	31,594
Employer contributions subsequent to the measurement date	421,269	-	25,565	-
Total	\$ 825,793	\$ 553,648	\$ 85,836	\$ 34,324

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 11—Pension Plan: (Continued)

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

\$421,269 and \$25,565 reported as deferred outflows of resources related to pensions resulting from the County’s and Component Unit School Board’s (nonprofessional) contributions, respectively, subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year Ended June 30</u>	<u>Primary Government</u>	<u>Component Unit School Board (Nonprofessional)</u>
2021	\$ (39,075)	\$ 55,092
2022	(116,081)	(30,932)
2023	(5,227)	(648)
2024	11,259	2,435
2025	-	-
Thereafter	-	-

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2019 Comprehensive Annual Financial Report (CAFR). A copy of the 2019 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2019-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

Component Unit School Board (professional)

Plan Description

All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Retirement Plan upon employment. This is a cost-sharing multiple employer plan administered by the Virginia Retirement System (the system). Additional information related to the plan description is included in the first section of this note.

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Each school division’s contractually required employer contribution rate for the year ended June 30, 2020 was 15.68% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the school division were \$1,968,435 and \$1,915,267 for the years ended June 30, 2020 and June 30, 2019, respectively.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional): (Continued)

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

At June 30, 2020, the school division reported a liability of \$19,668,469 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation performed as of June 30, 2018 and rolled forward to the measurement date of June 30, 2019. The school division's proportion of the Net Pension Liability was based on the school division's actuarially determined employer contributions to the pension plan for the year ended June 30, 2019 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2019, the school division's proportion was .14945% as compared to .15187% at June 30, 2018.

For the year ended June 30, 2020, the school division recognized pension expense of \$1,950,267. Since there was a change in proportionate share between measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions.

At June 30, 2020, the school division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 1,259,456
Change in assumptions	1,947,640	-
Net difference between projected and actual earnings on pension plan investments	-	431,873
Changes in proportion and differences between employer contributions and proportionate share of contributions	51,463	388,826
Employer contributions subsequent to the measurement date	<u>1,968,435</u>	<u>-</u>
Total	<u>\$ 3,967,538</u>	<u>\$ 2,080,155</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional): (Continued)

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

\$1,968,435 reported as deferred outflows of resources related to pensions resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year Ended June 30</u>	
2021	\$ (109,657)
2022	(477,369)
2023	98,861
2024	275,434
2025	131,679

Actuarial Assumptions

The total pension liability for the VRS Teacher Retirement Plan was based on an actuarial valuation as of June 30, 2018, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019.

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

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of pension liabilities.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional): (Continued)

Actuarial Assumptions: (Continued)

Mortality rates:

Pre-Retirement:

RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020.

Post-Retirement:

RP-2014 White Collar Employee Rates to age 49, White Collar Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males 1% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 70 and 2.0% increase compounded from ages 75 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with Scale BB to 2020; 115% of rates for males and females.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Discount Rate	Decreased rate from 7.00% to 6.75%

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 11—Pension Plan: (Continued)

Component Unit School Board (professional): (Continued)

Net Pension Liability

The net pension liability (NPL) is calculated separately for each system and represents that particular system’s total pension liability determined in accordance with GASB Statement No. 67, less that system’s fiduciary net position. As of June 30, 2019, NPL amounts for the VRS Teacher Employee Retirement Plan is as follows (amounts expressed in thousands):

		Teacher Employee Retirement Plan
Total Pension Liability	\$	49,683,336
Plan Fiduciary Net Position		36,522,769
Employers' Net Pension Liability (Asset)	\$	<u>13,160,567</u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		 73.51%

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

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

Sensitivity of the School Division’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the school division’s proportionate share of the net pension liability using the discount rate of 6.75%, as well as what the school division’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
School division's proportionate share of the VRS Teacher Employee Retirement Plan Net Pension Liability (Asset)	\$ 29,609,591	\$ 19,668,469	\$ 11,449,003

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 11—Pension Plan: (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the VRS Teacher Retirement Plan’s Fiduciary Net Position is available in the separately issued VRS 2019 Comprehensive Annual Financial Report (CAFR). A copy of the 2019 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2019-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Primary Government, Component Unit Clarke County Sanitary Authority, and Component Unit School Board

Aggregate Pension Information

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>	<u>Liability (Asset)</u>	<u>Pension Expense</u>
VRS Pension Plans:				
Primary Government	\$ 825,793	\$ 553,648	\$ 1,398,730	\$ 307,468
Component Unit School Board:				
School Board Nonprofessional	85,836	34,324	(206,816)	67,122
School Board Professional	3,967,538	2,080,155	19,668,469	1,950,267
Totals	<u>\$ 4,879,167</u>	<u>\$ 2,668,127</u>	<u>\$ 20,860,383</u>	<u>\$ 2,324,857</u>

Note 12—Litigation:

At June 30, 2020, there were no matters of litigation involving the County or which would materially affect the County’s financial position should any court decisions on pending matters not be favorable to the County.

Note 13—Risk Management:

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries a broad range of insurance coverages, which management considers prudent for the protection of the County’s assets and operations. Coverages currently include \$2,000,000 commercial general liability, \$2,000,000 automobile liability, and \$3,000,000 public official’s liability. The property policy provides insurance coverage for all of the County’s real and personal property up to the replacement cost value of the asset.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 14—Conduit Debt:

The County has issued economic development revenue bonds through the Clarke County Industrial Development Authority. All responsibility for the payment of this debt rests with the Borrower. The County and the Authority have no responsibility for the payment of this debt. Outstanding conduit debt obligations are as follows at June 30, 2020:

Description	Original Issue	Outstanding June 30, 2020
Grafton School, Inc.	\$ 9,925,000	\$ 530,000
R-1 Berryville Town bond	2,327,000	1,969,897
R-2 Clarke County bond	4,822,000	3,820,862
	<u>\$ 17,074,000</u>	<u>\$ 6,320,759</u>

Note 15—Assigned Fund Balances:

Fund balances have been assigned for the following purposes:

Liquidity Designation	\$ 3,657,627
Stabilization Designation	914,407
Continuing Appropriations for Capital Projects	1,864,759
Conservation Easements from Government Savings	150,000
Children's Services Act Shortfall	400,000
Parks Master Plan Implementation	230,000
Fire & Rescue	350,000
Government Savings	500,000
Data and Communications Technology	600,000
Leave Liability	250,000
Community Facilities	725,000
Economic Development	150,000
Jack Enders Boulevard Project	102,434
Human Services Space	875,000
School Construction	100,000
Real Estate Assessment Software	30,000
Self Funded Health Insurance Account	500,000
Government Capital Projects	346,605
FY 2021 Original Budget Deficit	156,689
Total	<u>\$ 11,902,521</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 16—Surety Bonds:

	<u>Amount</u>
Travelers Casualty and Surety Company of America	
April Wilkerson, Clerk of the Circuit Court	\$ 135,000
Sharon Keeler, Treasurer	400,000
Donna Peake, Commissioner of the Revenue	3,000
Anthony W. Roper, Sheriff	30,000

Note 17—Postemployment Benefits Other Than Pensions:

Health Insurance (Single-employer Defined Benefit Plan)

Plan Description

The County and School Board provide postemployment medical coverage for retired employees through a single-employer defined benefit plan. The County and School Board may change, add or delete coverage as they deem appropriate and with the approval of the Board of Supervisors. The plan does not grant retirees vested health benefits. The Plan does not issue separate financial statements.

Benefits Provided

Employees who retire from the County or School Board with service eligible for VRS benefits (Plan 1 - Age 50 and 10 years of service or Age 55 and 5 years of service; Plan 2 - age 60 and 5 years of service; Hazardous duty - age 50 and 5 years of service) and who are participating in the medical coverage are eligible to elect post-retirement coverage. Retirees are eligible to remain on the medical plan with 100% of the premium paid by the retiree. The retiree's spouse can receive benefits under the plan with the premium to be paid by the retiree. Retirees' coverage ceases at eligibility for Medicare.

Plan Membership

At June 30, 2020 (measurement date), the following employees were covered by the benefit terms:

	<u>County</u>	<u>School Board</u>
Total active employees with coverage	94	286
Total inactive employees or retirees with coverage	2	14
Total	<u>96</u>	<u>300</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Health Insurance (Single-employer Defined Benefit Plan): (Continued)

Contributions

The County and School Board do not pre-fund benefits; therefore, no assets are accumulated in a trust fund. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The funding requirements are established and may be amended by the County and School Board. The amount paid by the County and School Board for OPEB as the benefits came due during the year ended June 30, 2020 was \$17,068 and \$74,156.

Total OPEB Liability

The County and School Board’s total OPEB liabilities were measured as of June 30, 2020. The total OPEB liabilities were determined by an actuarial valuation as of June 30, 2018.

Actuarial Assumptions

The total OPEB liability in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry age normal, level % of pay
Discount Rate	2.21% as of June 30, 2020; 3.50% as of June 30, 2019
Inflation	2.50% per year as of June 30, 2019
Healthcare Trend Rate	5.70% to 4.10% over 55 years
Salary Increase Rates	County: Ranges of increases of 3.5% for 20+ years of service to 5.35% for 1-2 years of service; School Board: Ranges of increases of 3.5% for 20+ years of service to 5.95% for 1 year of service.
Retirement Age	Reduced: Age 50 and 10 years of service or Age 55 and 5 years of service; Unreduced: Age 65 and 5 years of service or Age 50 with 30 years of service
Mortality Rates	Pre-Retirement: RP-2014 Employee Mortality Tables projected to 2020 using Scale BB with Males set back 1 year and Females set back 1 year. Post-Retirement: RP-2014 Employee Mortality Tables projected to 2020 using Scale BB with Males set forward 1 year and Females set back 1 year.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Health Insurance (Single-employer Defined Benefit Plan): (Continued)

Discount Rate

The discount rate represents the Municipal GO AA 20-year yield curve rate as of June 30, 2020. The final equivalent single discount rate used for this year’s valuation is 2.21% as of the end of the fiscal year with the expectation that the County and School Board will continue contributing the Actuarially Determined Contribution and paying the pay-go cost from the OPEB Trust.

Changes in Total OPEB Liability

	County Total OPEB Liability	Component Unit- School Board Total OPEB Liability
	<u> </u>	<u> </u>
Balances at June 30, 2019	\$ 411,957	\$ 1,168,012
Changes for the year:		
Service cost	24,579	69,721
Interest	14,983	42,034
Effect of assumptions	38,349	92,424
Benefit payments	(17,068)	(74,156)
Net changes	<u>60,843</u>	<u>130,023</u>
Balances at June 30, 2020	<u>\$ 472,800</u>	<u>\$ 1,298,035</u>

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

The following amounts present the total OPEB liability of the County and School Board, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.21%) or one percentage point higher (3.21%) than the current discount rate:

	Rate		
	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	<u>(1.21%)</u>	<u>Rate (2.21%)</u>	<u>(3.21%)</u>
County's Total OPEB Liability	\$ 507,966	\$ 472,800	\$ 439,594
School Board's Total OPEB Liability	\$ 1,387,721	\$ 1,298,035	\$ 1,212,074

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Health Insurance (Single-employer Defined Benefit Plan): (Continued)

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

The following presents the total OPEB liabilities of the County and School Board, as well as what the total OPEB liabilities would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rate used of 5.70%:

	Rates		
	1% Decrease (4.70%)	Healthcare Cost Trend (5.70%)	1% Increase (6.70%)
County's Total OPEB Liability	\$ 414,270	\$ 472,800	\$ 541,628
School Board's Total OPEB Liability	\$ 1,132,946	\$ 1,298,035	\$ 1,495,842

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

For the year ended June 30, 2020, the County and School Board recognized OPEB expense in the amount of \$48,836 and \$126,192, respectively. At June 30, 2020, the County and School Board reported deferred outflows of resources and deferred inflows of resources related to the health insurance OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
County:		
Changes of assumptions	\$ 37,063	\$ 4,602
Total	<u>\$ 37,063</u>	<u>\$ 4,602</u>
School Board:		
Changes of assumptions	\$ 102,044	\$ 15,418
Total	<u>\$ 102,044</u>	<u>\$ 15,418</u>

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

Year Ended June 30	County	School Board
2021	\$ 9,274	\$ 14,437
2022	9,274	14,437
2023	9,274	14,437
2024	4,639	14,437
2025	-	14,437
Thereafter	-	14,441

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Health Insurance (Single-employer Defined Benefit Plan): (Continued)

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

Group Life Insurance:

Plan Description

The Group Life Insurance (GLI) Plan was established pursuant to §51.1-500 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent employees of the state agencies, teachers, and employees of participating political subdivisions are automatically covered by the VRS GLI Plan upon employment. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

In addition to the Basic GLI benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional GLI Plan. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured plan, it is not included as part of the GLI Plan OPEB.

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

Eligible Employees

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

Benefit Amounts

The GLI Plan is a defined benefit plan with several components. The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled. The accidental death benefit is double the natural death benefit. In addition to basic natural and accidental death benefits, the plan provides additional benefits provided under specific circumstances that include the following: accidental dismemberment benefit, safety belt benefit, repatriation benefit, felonious assault benefit, and accelerated death benefit option. The benefit amounts are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value. For covered members with at least 30 years of service credit, the minimum benefit payable was set at \$8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA was \$8,463 as of June 30, 2020.

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Contributions

The contribution requirements for the GLI Plan are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the GLI Plan was 1.31% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.79% (1.31% x 60%) and the employer component was 0.52% (1.31% x 40%). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2020 was 0.52% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the Group Life Insurance Plan from the entity were \$27,787 and \$26,375 from the County, \$3,400 and \$3,300 from School Board Nonprofessional, and \$67,766 and \$65,428 from School Board Professional for the years ended June 30, 2020 and June 30, 2019, respectively.

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

At June 30, 2020, the entity reported a liability of \$420,974 for the County, \$52,724 for School Board Nonprofessional, and \$1,044,379 School Board Professional for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2019 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2018, and rolled forward to the measurement date of June 30, 2019. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the GLI Plan for the year ended June 30, 2019 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2019, the participating employer's proportion for the County, School Board Nonprofessional, and School Board Professional was .02587%, .00324%, and \$.06418% as compared to .02535%, .00353% and .06497% at June 30, 2018.

For the year ended June 30, 2020, the participating employer recognized GLI OPEB expense of \$13,405, \$495, and \$22,204 for the County, School Board Nonprofessional, and School Board Professional, respectively. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB: (Continued)

At June 30, 2020, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

<u>County</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 27,997	\$ 5,461
Net difference between projected and actual earnings on GLI OPEB plan investments	-	8,647
Change in assumptions	26,578	12,694
Changes in proportion	15,581	-
Employer contributions subsequent to the measurement date	27,787	-
Total	<u>\$ 97,943</u>	<u>\$ 26,802</u>
<u>School Board Nonprofessional</u>		
Differences between expected and actual experience	\$ 3,506	\$ 684
Net difference between projected and actual earnings on GLI OPEB plan investments	-	1,083
Change in assumptions	3,329	1,590
Changes in proportion	-	3,869
Employer contributions subsequent to the measurement date	3,400	-
Total	<u>\$ 10,235</u>	<u>\$ 7,226</u>
<u>School Board Professional</u>		
Differences between expected and actual experience	\$ 69,457	\$ 13,546
Net difference between projected and actual earnings on GLI OPEB plan investments	-	21,452
Change in assumptions	65,936	31,493
Changes in proportion	-	10,539
Employer contributions subsequent to the measurement date	67,766	-
Total	<u>\$ 203,159</u>	<u>\$ 77,030</u>

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB: (Continued)

\$27,787 for the County, \$3,400 for School Board Nonprofessional, and \$67,766 for School Board Professional reported as deferred outflows of resources related to the GLI OPEB resulting from the employer’s contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>	<u>County</u>	<u>School Board Nonprofessional</u>	<u>School Board Professional</u>
2021	\$ 5,166	\$ (537)	\$ 1,764
2022	5,166	(537)	1,765
2023	8,829	(78)	10,851
2024	11,181	340	19,143
2025	10,174	359	19,512
Thereafter	2,838	62	5,328

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2018, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019. The assumptions include several employer groups as noted below. Salary increases and mortality rates included herein are for relevant employer groups. Information for other groups can be referenced in the VRS CAFR.

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

*Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of OPEB liabilities.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - Teachers

Pre-Retirement:

RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020.

Post-Retirement:

RP-2014 White Collar Employee Rates to age 49, White Collar Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males 1% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 70 and 2.0% increase compounded from ages 75 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; 115% of rates for males and females.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Discount Rate	Decreased rate from 7.00% to 6.75%

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

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

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

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14.00% to 15.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

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

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60.00% to 45.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

NET GLI OPEB Liability

The net OPEB liability (NOL) for the GLI Plan represents the plan’s total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2019, NOL amounts for the GLI Plan are as follows (amounts expressed in thousands):

		GLI OPEB Plan
		<hr/>
Total GLI OPEB Liability	\$	3,390,238
Plan Fiduciary Net Position		1,762,972
GLI Net OPEB Liability (Asset)	\$	<hr/> <hr/> 1,627,266
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability		52.00%

The total GLI OPEB liability is calculated by the System’s actuary, and each plan’s fiduciary net position is reported in the System’s financial statements. The net GLI OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System’s notes to the financial statements and required supplementary information.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Long-Term Expected Rate of Return

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

Asset Class (Strategy)	Target Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.61%	1.91%
Fixed Income	15.00%	0.88%	0.13%
Credit Strategies	14.00%	5.13%	0.72%
Real Assets	14.00%	5.27%	0.74%
Private Equity	14.00%	8.77%	1.23%
MAPS - Multi-Asset Public Strategies	6.00%	3.52%	0.21%
PIP - Private Investment Partnership	3.00%	6.29%	0.19%
Total	100.00%		5.13%
		Inflation	2.50%
		Expected arithmetic nominal return*	7.63%

*The above allocation provides a one-year return of 7.63%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. The VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation.

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2019, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Group Life Insurance: (Continued)

Discount Rate: (Continued)

Assembly which was 100% of the actuarially determined contribution rate. From July 1, 2019 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB’s fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

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

The following presents the employer’s proportionate share of the net GLI OPEB liability using the discount rate of 6.75%, as well as what the employer’s proportionate share of the net GLI OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	<u>1% Decrease</u> <u>(5.75%)</u>	<u>Current Discount</u> <u>(6.75%)</u>	<u>1% Increase</u> <u>(7.75%)</u>
County's proportionate share of the GLI Plan Net OPEB Liability	\$ 553,043	\$ 420,974	\$ 313,869
School Board Nonprofessional's proportionate share of the GLI Plan Net OPEB Liability	\$ 69,264	\$ 52,724	\$ 39,310
School Board Professional's proportionate share of the GLI Plan Net OPEB Liability	\$ 1,372,025	\$ 1,044,379	\$ 778,667

GLI Plan Fiduciary Net Position

Detailed information about the GLI Plan’s Fiduciary Net Position is available in the separately issued VRS 2019 Comprehensive Annual Financial Report (CAFR). A copy of the 2019 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2019-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan):

Plan Description

The Virginia Retirement System (VRS) Teacher Employee Health Insurance Credit (HIC) Plan was established pursuant to §51.1-1400 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Employee HIC Plan. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pension and other OPEB plans, for public employer groups in the Commonwealth of Virginia. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The HIC is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death.

The specific information for the Teacher HIC OPEB, including eligibility, coverage, and benefits is described below:

Eligible Employees

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

Benefit Amounts

The Teacher Employee HIC Plan is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired teachers. For Teacher and other professional school employees who retire with at least 15 years of service credit, the monthly benefit is \$4.00 per year of service per month with no cap on the benefit amount. For Teacher and other professional school employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is either: \$4.00 per month, multiplied by twice the amount of service credit, or \$4.00 per month, multiplied by the amount of service earned had the employee been active until age 60, whichever is lower.

HIC Plan Notes

The monthly HIC benefit cannot exceed the individual premium amount. Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the HIC as a retiree.

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Contributions

The contribution requirements for active employees is governed by §51.1-1401(E) of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Each school division's contractually required employer contribution rate for the year ended June 30, 2020 was 1.20% of covered employee compensation for employees in the VRS Teacher Employee HIC Plan. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the school division to the VRS Teacher Employee HIC Plan were \$156,260 and \$150,987 for the years ended June 30, 2020 and June 30, 2019, respectively.

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

At June 30, 2020, the school division reported a liability of \$1,963,777 for its proportionate share of the VRS Teacher Employee HIC Net OPEB Liability. The Net VRS Teacher Employee HIC OPEB Liability was measured as of June 30, 2019 and the total VRS Teacher Employee HIC OPEB liability used to calculate the Net VRS Teacher Employee HIC OPEB Liability was determined by an actuarial valuation performed as of June 30, 2018 and rolled forward to the measurement date of June 30, 2019. The school division's proportion of the Net VRS Teacher Employee HIC OPEB Liability was based on the school division's actuarially determined employer contributions to the VRS Teacher Employee HIC OPEB plan for the year ended June 30, 2019 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2019, the school division's proportion of the VRS Teacher Employee HIC was .15001% as compared to .15275% at June 30, 2018.

For the year ended June 30, 2020, the school division recognized VRS Teacher Employee HIC OPEB expense of \$156,630. Since there was a change in proportionate share between measurement dates a portion of the VRS Teacher Employee HIC Net OPEB expense was related to deferred amounts from changes in proportion.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

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

At June 30, 2020, the school division reported deferred outflows of resources and deferred inflows of resources related to the VRS Teacher Employee HIC Plan OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 11,123
Net difference between projected and actual earnings on Teacher HIC OPEB plan investments	124	-
Change in assumptions	45,706	13,646
Change in proportion	8,476	38,813
Employer contributions subsequent to the measurement date	<u>156,260</u>	<u>-</u>
Total	<u>\$ 210,566</u>	<u>\$ 63,582</u>

\$156,260 reported as deferred outflows of resources related to the Teacher Employee HIC OPEB resulting from the school division’s contributions subsequent to the measurement date will be recognized as a reduction of the Net Teacher Employee HIC OPEB Liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Teacher Employee HIC OPEB will be recognized in the Teacher Employee HIC OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>	
2021	\$ (3,131)
2022	(3,133)
2023	(2,272)
2024	(2,560)
2025	(1,009)
Thereafter	2,829

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Actuarial Assumptions

The total Teacher Employee HIC OPEB liability for the VRS Teacher Employee HIC Plan was based on an actuarial valuation as of June 30, 2018, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019.

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

*Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of OPEB liabilities.

Mortality Rates - Teachers

Pre-Retirement:

RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020.

Post-Retirement:

RP-2014 White Collar Employee Rates to age 49, White Collar Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males 1% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 70 and 2.0% increase compounded from ages 75 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; 115% of rates for males and females.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - Teachers: (Continued)

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change

Net Teacher Employee HIC OPEB Liability

The net OPEB liability (NOL) for the Teacher Employee HIC Plan represents the plan’s total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of June 30, 2019, NOL amounts for the VRS Teacher Employee HIC Plan is as follows (amounts expressed in thousands):

	Teacher Employee HIC OPEB Plan
	<hr/>
Total Teacher Employee HIC OPEB Liability	\$ 1,438,114
Plan Fiduciary Net Position	129,016
Teacher Employee Net HIC OPEB Liability (Asset)	<hr/> \$ 1,309,098 <hr/>
 Plan Fiduciary Net Position as a Percentage of the Total Teacher Employee HIC OPEB Liability	 8.97%

The total Teacher Employee HIC OPEB liability is calculated by the System’s actuary, and the plan’s fiduciary net position is reported in the System’s financial statements. The net Teacher Employee HIC OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System’s notes to the financial statements and required supplementary information.

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return

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

<u>Asset Class (Strategy)</u>	<u>Target Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return*</u>
Public Equity	34.00%	5.61%	1.91%
Fixed Income	15.00%	0.88%	0.13%
Credit Strategies	14.00%	5.13%	0.72%
Real Assets	14.00%	5.27%	0.74%
Private Equity	14.00%	8.77%	1.23%
MAPS - Multi-Asset Public Strategies	6.00%	3.52%	0.21%
PIP - Private Investment Partnership	3.00%	6.29%	0.19%
Total	<u>100.00%</u>		<u>5.13%</u>
		Inflation	2.50%
		Expected arithmetic nominal return*	<u>7.63%</u>

*The above allocation provides a one-year return of 7.63%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. The VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation.

Discount Rate

The discount rate used to measure the total Teacher Employee HIC OPEB was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy and at rates equal to the actuarially determined contribution rates adopted by the VRS Board of Trustees. Through the fiscal year ended June 30, 2019, the rate contributed by each school

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Discount Rate: (Continued)

division for the VRS Teacher Employee HIC Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2019 on, all agencies are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the Teacher Employee HIC OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total Teacher Employee HIC OPEB liability.

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

The following presents the school division’s proportionate share of the VRS Teacher Employee HIC Plan net HIC OPEB liability using the discount rate of 6.75%, as well as what the school division’s proportionate share of the net HIC OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
School division’s proportionate share of the VRS Teacher Employee HIC OPEB Plan Net HIC OPEB Liability	\$ 2,197,800	\$ 1,963,777	\$ 1,764,974

Teacher Employee HIC OPEB Fiduciary Net Position

Detailed information about the VRS Teacher Employee HIC Plan’s Fiduciary Net Position is available in the separately issued VRS 2019 Comprehensive Annual Financial Report (CAFR). A copy of the 2019 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2019-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

COUNTY OF CLARKE, VIRGINIA

Notes to Financial Statements
June 30, 2020 (Continued)

Note 17—Postemployment Benefits Other Than Pensions: (Continued)

Primary Government and Component Unit School Board

Aggregate Pension Information

<u>VRS OPEB Plans:</u>	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>	<u>Net OPEB Liability</u>	<u>OPEB Expense</u>
Primary Government:				
Group Life Insurance Plan:				
County	\$ 97,943	\$ 26,802	\$ 420,974	\$ 13,405
County Stand-Alone Plan	37,063	4,602	472,800	48,836
Totals	<u>\$ 135,006</u>	<u>\$ 31,404</u>	<u>\$ 893,774</u>	<u>\$ 62,241</u>
Component Unit School Board				
Group Life Insurance Plan:				
School Board Nonprofessional	10,235	7,226	52,724	495
School Board Professional	203,159	77,030	1,044,379	22,204
Teacher Health Insurance Credit Plan	210,566	63,582	1,963,777	156,630
School Stand-Alone Plan	102,044	15,418	1,298,035	126,192
Totals	<u>\$ 526,004</u>	<u>\$ 163,256</u>	<u>\$ 4,358,915</u>	<u>\$ 305,521</u>

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, 2020, \$4,487 of this note was outstanding. Future payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 3,577	\$ 95
2022	910	7
Total	<u>\$ 4,487</u>	<u>\$ 102</u>

Note 19—Upcoming Pronouncements:

Statement No. 84, *Fiduciary Activities*, establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

Statement No. 87, *Leases*, increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

Statement No. 90, *Majority Equity Interests - An Amendment of GASB Statements No. 14 and No. 61*, provides guidance for reporting a government's majority equity interest in a legally separate organization and for reporting financial statement information for certain component units. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

Statement No. 92, *Omnibus 2020*, addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics such as leases, assets related to pension and postemployment benefits, and reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature. The effective dates differ by topic, ranging from January 2020 to periods beginning after June 15, 2021.

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Payment Arrangements*, addresses issues related to public-private and public-public partnership arrangements. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

Note 19—Upcoming Pronouncements: (Continued)

Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code (IRC) Section 457 Deferred Compensation Plans - an Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement. No 32, (1) increases consistency and comparability related to reporting of fiduciary component units in certain circumstances; (2) mitigates costs associated with the reporting of certain plans as fiduciary component units in fiduciary fund financial statements; and (3) enhances the relevance, consistency, and comparability of the accounting and financial reporting for Section 457 plans that meet the definition of a pension plan and for benefits provided through those plans. The effective dates differ based on the requirements of the Statement, ranging from June 2020 to reporting periods beginning after June 15, 2021.

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

Note 20—COVID-19 Pandemic Subsequent Event:

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency stemming from a new strain of coronavirus that was spreading globally (the “COVID-19 outbreak”). On March 11, 2020, the WHO classified the COVID-19 outbreak as a pandemic, triggering volatility in financial markets and a significant negative impact on the global economy. The COVID-19 pandemic has developed rapidly in 2020 and remains a quickly evolving situation. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact economic activity.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by the federal government to alleviate some of the effects of the sharp economic downturn due to the COVID-19 pandemic. Among the CARES Act key provisions was \$339.8 billion designated for programs for state and local government, which included \$150 billion in direct aid for state and local governments from the federal Coronavirus Relief Fund (CRF), pursuant to the federal CARES Act, to address spending shortages related to the COVID-19 pandemic.

The Commonwealth of Virginia received approximately \$3.1 billion from the CRF, of which \$1.3 billion was allocated for localities with fewer than 500,000 people. Localities with populations greater than 500,000 could apply to receive funds directly. All other CRF funds were distributed to the states to determine the allocations to localities.

On May 12, 2020, the first round of the allocations to local governments was authorized by the Commonwealth. On June 1, 2020, each locality received its share of the first half, or fifty (50) percent, of the locally based allocations. Unspent funds at June 30 from the initial allocation are reported as unearned revenue. Like the first round, the second round of allocations was based on population and was for the same total amount distributed in the first round. County of Clarke, Virginia, received the second round of CRF funds in the amount of \$1,275,451 in August 2020.

The federal guidance for the CARES Act states that the CRF funds can be used only for the direct costs associated with the response to the COVID-19 pandemic and cannot be used to address revenue shortfalls. CRF funds are considered one-time funds and should not be used for ongoing services or base operations. As a condition of receiving CRF funds, any funds unexpended as of December 31, 2021 will be returned to the federal government.

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REQUIRED SUPPLEMENTARY INFORMATION

Note to Required Supplementary Information:

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

General Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
General property taxes	\$ 21,039,190	\$ 21,039,190	\$ 21,185,431	\$ 146,241
Other local taxes	2,025,634	2,025,634	2,345,551	319,917
Permits, privilege fees, and regulatory licenses	322,875	322,875	323,687	812
Fines and forfeitures	357,254	357,254	233,648	(123,606)
Revenue from the use of money and property	123,924	123,924	184,772	60,848
Charges for services	956,704	956,704	819,396	(137,308)
Miscellaneous	64,573	76,781	139,527	62,746
Recovered costs	66,591	76,389	91,987	15,598
Intergovernmental:				
Commonwealth	4,505,116	4,544,439	4,516,199	(28,240)
Federal	133,066	910,004	876,856	(33,148)
Total revenues	\$ 29,594,927	\$ 30,433,194	\$ 30,717,054	\$ 283,860
EXPENDITURES				
Current:				
General government administration	\$ 2,409,411	\$ 2,419,724	\$ 2,347,142	\$ 72,582
Judicial administration	720,253	744,029	711,005	33,024
Public safety	5,101,875	5,420,489	5,204,195	216,294
Public works	1,328,321	1,337,304	1,261,127	76,177
Health and welfare	600,425	600,425	586,432	13,993
Education	13,895,474	15,353,745	13,718,076	1,635,669
Parks, recreation, and cultural	1,189,547	1,195,705	1,052,845	142,860
Community development	684,281	684,415	608,345	76,070
Nondepartmental	88,000	71,130	23,720	47,410
Total expenditures	\$ 26,017,587	\$ 27,826,966	\$ 25,512,887	\$ 2,314,079
Excess (deficiency) of revenues over (under) expenditures	\$ 3,577,340	\$ 2,606,228	\$ 5,204,167	\$ 2,597,939
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (4,168,051)	\$ (5,192,748)	\$ (3,675,862)	\$ 1,516,886
Total other financing sources (uses)	\$ (4,168,051)	\$ (5,192,748)	\$ (3,675,862)	\$ 1,516,886
Net change in fund balances	\$ (590,711)	\$ (2,586,520)	\$ 1,528,305	\$ 4,114,825
Fund balances - beginning	590,711	2,586,520	10,905,501	8,318,981
Fund balances - ending	\$ -	\$ -	\$ 12,433,806	\$ 12,433,806

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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Recovered costs	\$ 5,000	\$ 5,000	\$ 132	\$ (4,868)
Intergovernmental:				
Commonwealth	340,000	340,000	309,525	(30,475)
Federal	725,369	725,719	643,718	(82,001)
Total revenues	\$ 1,070,369	\$ 1,070,719	\$ 953,375	\$ (117,344)
EXPENDITURES				
Current:				
Health and welfare	\$ 1,672,332	\$ 1,672,682	\$ 1,310,392	\$ 362,290
Total expenditures	\$ 1,672,332	\$ 1,672,682	\$ 1,310,392	\$ 362,290
Excess (deficiency) of revenues over (under) expenditures	\$ (601,963)	\$ (601,963)	\$ (357,017)	\$ 244,946
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 601,963	\$ 601,963	\$ 357,017	\$ (244,946)
Total other financing sources (uses)	\$ 601,963	\$ 601,963	\$ 357,017	\$ (244,946)
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

COUNTY OF CLARKE, VIRGINIA

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios - Pension Plans
 Primary Government and Clarke County Sanitary Authority
 For the Measurement Dates of June 30, 2014 through June 30, 2019

	2019		2018	
	Primary Government	Clarke County Sanitary Authority	Primary Government	Clarke County Sanitary Authority
Total pension liability				
Service cost	\$ 528,990	\$ -	\$ 492,799	\$ 3,974
Interest	1,496,565	-	1,432,214	11,552
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	(379,336)	-	(389,274)	(3,140)
Changes of assumptions	631,784	-	-	-
Impact in change of proportion	174,442	(174,442)	33,590	(33,590)
Benefit payments	(851,559)	-	(730,187)	(5,888)
Net change in total pension liability	\$ 1,600,886	\$ (174,442)	\$ 839,142	\$ (27,092)
Total pension liability - beginning	21,630,838	174,442	20,791,696	201,534
Total pension liability - ending (a)	\$ 23,231,724	\$ -	\$ 21,630,838	\$ 174,442
Plan fiduciary net position				
Contributions - employer	\$ 404,706	\$ -	\$ 393,336	\$ 3,172
Contributions - employee	240,158	-	231,775	1,870
Impact in change of proportion	165,370	(165,370)	30,972	(30,972)
Net investment income	1,382,955	-	1,421,787	11,466
Benefit payments	(851,559)	-	(730,187)	(5,888)
Administrator charges	(13,551)	-	(12,124)	(98)
Other	(873)	-	(1,273)	(10)
Net change in plan fiduciary net position	\$ 1,327,206	\$ (165,370)	\$ 1,334,286	\$ (20,460)
Plan fiduciary net position - beginning	20,505,788	165,370	19,171,502	185,830
Plan fiduciary net position - ending (b)	\$ 21,832,994	\$ -	\$ 20,505,788	\$ 165,370
County's net pension liability (asset) - ending (a) - (b)	\$ 1,398,730	\$ -	\$ 1,125,050	\$ 9,072
Plan fiduciary net position as a percentage of the total pension liability	93.98%	0.00%	94.80%	94.80%
Covered payroll	\$ 5,072,104	\$ -	\$ 4,781,444	\$ 38,560
County's net pension liability (asset) as a percentage of covered payroll	27.58%	0.00%	23.53%	23.53%

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

2017		2016		2015		2014	
Primary Government	Clarke County Sanitary Authority	Primary Government	Clarke County Sanitary Authority	Primary Government	Clarke County Sanitary Authority	Primary Government	Clarke County Sanitary Authority
\$ 476,066	\$ 4,614	\$ 452,697	\$ 4,388	\$ 441,992	\$ 4,284	\$ 452,800	\$ 4,389
1,367,228	12,953	1,298,718	12,588	1,241,436	12,034	1,173,942	11,379
-	-	-	-	-	-	-	-
(162,685)	(1,576)	(60,723)	(290)	(174,129)	(1,688)	-	-
(63,330)	(614)	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(714,864)	(6,930)	(709,058)	(6,872)	(672,885)	(6,522)	(652,215)	(6,322)
\$ 902,415	\$ 8,447	\$ 981,634	\$ 9,814	\$ 836,414	\$ 8,108	\$ 974,527	\$ 9,446
19,889,281	193,087	18,907,647	183,273	18,071,233	175,165	17,096,706	165,719
\$ 20,791,696	\$ 201,534	\$ 19,889,281	\$ 193,087	\$ 18,907,647	\$ 183,273	\$ 18,071,233	\$ 175,165
\$ 379,396	\$ 3,678	\$ 466,664	\$ 4,524	\$ 455,266	\$ 4,412	\$ 487,123	\$ 4,722
223,948	2,170	213,350	2,068	208,804	2,024	200,072	1,939
2,099,165	20,349	298,818	2,896	744,209	7,214	2,211,300	21,434
(714,864)	(6,930)	(709,058)	(6,872)	(672,885)	(6,522)	(652,215)	(6,322)
(11,988)	(116)	(10,410)	(100)	(10,047)	(98)	(11,767)	(114)
(1,874)	(18)	(126)	(2)	(157)	(3)	117	-
\$ 1,973,783	\$ 19,133	\$ 259,238	\$ 2,514	\$ 725,190	\$ 7,027	\$ 2,234,630	\$ 21,659
17,197,719	166,697	16,938,481	164,183	16,213,291	157,156	13,978,661	135,496
\$ 19,171,502	\$ 185,830	\$ 17,197,719	\$ 166,697	\$ 16,938,481	\$ 164,183	\$ 16,213,291	\$ 157,155
\$ 1,620,194	\$ 15,704	\$ 2,691,562	\$ 26,390	\$ 1,969,166	\$ 19,090	\$ 1,857,942	\$ 18,010
92.21%	92.21%	86.47%	86.33%	89.59%	89.58%	89.72%	89.72%
4,580,226	44,397	4,332,013	41,990	4,210,911	40,817	4,003,842	38,809
35.37%	35.37%	62.13%	62.85%	46.76%	46.77%	46.40%	46.41%

COUNTY OF CLARKE, VIRGINIA

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
 Component Unit School Board (Nonprofessional) - Pension Plans
 For the Measurement Dates of June 30, 2014 through June 30, 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total pension liability			
Service cost	\$ 73,772	\$ 76,013	\$ 64,599
Interest	224,572	220,360	220,480
Differences between expected and actual experience	37,322	(39,142)	(57,419)
Changes of assumptions	80,351	-	(45,195)
Benefit payments	(201,418)	(192,699)	(175,672)
Net change in total pension liability	<u>\$ 214,599</u>	<u>\$ 64,532</u>	<u>\$ 6,793</u>
Total pension liability - beginning	<u>3,308,881</u>	<u>3,244,349</u>	<u>3,237,556</u>
Total pension liability - ending (a)	<u><u>\$ 3,523,480</u></u>	<u><u>\$ 3,308,881</u></u>	<u><u>\$ 3,244,349</u></u>
Plan fiduciary net position			
Contributions - employer	\$ 24,368	\$ 33,471	\$ 33,848
Contributions - employee	30,621	32,409	32,641
Net investment income	237,527	256,887	388,498
Benefit payments	(201,418)	(192,699)	(175,672)
Administrator charges	(2,451)	(2,278)	(2,302)
Other	(149)	(226)	(343)
Net change in plan fiduciary net position	<u>\$ 88,498</u>	<u>\$ 127,564</u>	<u>\$ 276,670</u>
Plan fiduciary net position - beginning	<u>3,641,798</u>	<u>3,514,234</u>	<u>3,237,564</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 3,730,296</u></u>	<u><u>\$ 3,641,798</u></u>	<u><u>\$ 3,514,234</u></u>
School Division's net pension liability (asset) - ending (a) - (b)	\$ (206,816)	\$ (332,917)	\$ (269,885)
Plan fiduciary net position as a percentage of the total pension liability	105.87%	110.06%	108.32%
Covered payroll	\$ 634,547	\$ 671,806	\$ 673,225
School Division's net pension liability (asset) as a percentage of covered payroll	-32.59%	-49.56%	-40.09%

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

Exhibit 11

2016	2015	2014
\$ 75,698	\$ 119,013	\$ 138,591
218,560	213,846	200,591
(87,838)	(96,657)	-
-	-	-
(182,286)	(155,448)	(144,212)
\$ 24,134	\$ 80,754	\$ 194,970
3,213,422	3,132,668	2,937,698
\$ 3,237,556	\$ 3,213,422	\$ 3,132,668
\$ 55,293	\$ 56,916	\$ 95,312
31,776	32,933	49,538
55,073	144,974	436,730
(182,286)	(155,448)	(144,212)
(2,061)	(2,023)	(2,334)
(24)	(33)	23
\$ (42,229)	\$ 77,319	\$ 435,057
3,279,793	3,202,474	2,767,417
\$ 3,237,564	\$ 3,279,793	\$ 3,202,474
\$ (8)	\$ (66,371)	\$ (69,806)
100.00%	102.07%	102.23%
\$ 652,740	\$ 664,350	\$ 990,746
0.00%	-9.99%	-7.05%

COUNTY OF CLARKE, VIRGINIA

Schedule of Employer's Share of Net Pension Liability (Asset) VRS Teacher Retirement Plan - Pension Plans
 For the Measurement Dates of June 30, 2014 through June 30, 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Employer's Proportion of the Net Pension Liability (Asset)	0.14945%	0.15187%	0.15127%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 19,668,469	\$ 17,860,000	\$ 18,603,000
Employer's Covered Payroll	12,582,277	12,337,938	11,986,432
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	156.32%	144.76%	155.20%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	73.51%	74.81%	72.92%

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

Exhibit 12

<u>2016</u>	<u>2015</u>	<u>2014</u>
0.15296%	0.15349%	0.15415%
\$ 21,436,000	\$ 19,319,000	\$ 18,629,000
11,656,844	11,292,534	11,256,878
183.89%	171.08%	165.49%
68.28%	70.68%	70.88%

Schedule of Employer Contributions - Pension Plans
 For the Years Ended June 30, 2011 through June 30, 2020

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government					
2020	\$ 421,269	\$ 421,269	\$ -	\$ 5,343,717	7.88%
2019	408,108	408,108	-	5,072,104	8.05%
2018	397,195	397,195	-	4,820,004	8.24%
2017	392,632	392,632	-	4,624,623	8.49%
2016	471,292	471,292	-	4,374,003	10.77%
2015	461,738	461,738	-	4,251,728	10.86%
2014	490,778	490,778	-	4,042,651	12.14%
2013	495,262	495,262	-	4,079,590	12.14%
2012	340,402	340,402	-	3,868,202	8.80%
2011	350,218	350,218	-	3,979,755	8.80%
Component Unit School Board (Nonprofessional)					
2020	\$ 25,565	\$ 25,565	\$ -	\$ 653,811	3.91%
2019	24,582	24,582	-	634,547	3.87%
2018	33,468	33,468	-	671,806	4.98%
2017	35,810	35,810	-	673,225	5.32%
2016	55,293	55,293	-	652,740	8.47%
2015	57,201	57,201	-	664,350	8.61%
2014	95,310	95,310	-	990,747	9.62%
2013	103,670	103,670	-	1,077,653	9.62%
2012	80,540	80,540	-	1,020,784	7.89%
2011	86,945	86,945	-	1,101,964	7.89%
Component Unit School Board (Professional)*					
2020	\$ 1,968,435	\$ 1,968,435	\$ -	\$ 13,021,678	15.12%
2019	1,915,267	1,915,267	-	12,582,277	15.22%
2018	1,741,611	1,741,611	-	12,337,938	14.12%
2017	1,679,087	1,679,087	-	11,986,432	14.01%
2016	1,679,413	1,679,413	-	11,656,844	14.41%
2015	1,584,459	1,584,459	-	11,292,534	14.03%

Current year contributions are from County records and prior year contributions are from the VRS actuarial valuation performed each year.

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

Notes to Required Supplementary Information - Pension Plans
For the Year Ended June 30, 2020

Changes of benefit terms - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

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

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14.00% to 15.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

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

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates, and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60.00% to 45.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Component Unit School Board - Professional Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Discount Rate	Decreased rate from 7.00% to 6.75%

Schedule of County's Share of Net OPEB Liability
 Group Life Insurance (GLI) Plan
 For the Measurement Dates of June 30, 2017 through June 30, 2019

Date (1)	Employer's Proportion of the Net GLI OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability (6)
Primary Government:					
2019	0.02587%	\$ 420,974	\$ 5,072,104	8.30%	52.00%
2018	0.02535%	385,000	4,820,004	7.99%	51.22%
2017	0.02507%	378,000	4,624,623	8.17%	48.86%
Component Unit - School Board (Nonprofessional):					
2019	0.00324%	\$ 52,724	\$ 634,547	8.31%	52.00%
2018	0.00353%	54,000	671,806	8.04%	51.22%
2017	0.00369%	56,000	673,225	8.32%	48.86%
Component Unit - School Board (Professional):					
2019	0.06418%	\$ 1,044,379	\$ 12,582,277	8.30%	52.00%
2018	0.06497%	987,000	12,337,938	8.00%	51.22%
2017	0.06497%	978,000	11,986,432	8.16%	48.86%

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

Schedule of Employer Contributions
 Group Life Insurance (GLI) Plan
 For the Years Ended June 30, 2011 through June 30, 2020

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
County:					
2020	\$ 27,787	\$ 27,787	\$ -	\$ 5,343,717	0.52%
2019	26,375	26,375	-	5,072,104	0.52%
2018	25,064	25,064	-	4,820,004	0.52%
2017	24,048	24,048	-	4,624,623	0.52%
2016	21,010	21,010	-	4,374,003	0.48%
2015	20,408	20,408	-	4,251,728	0.48%
2014	19,405	19,405	-	4,042,651	0.48%
2013	19,582	19,582	-	4,079,590	0.48%
2012	10,848	10,848	-	3,868,202	0.28%
2011	11,153	11,153	-	3,979,755	0.28%
Component Unit - School Board (Nonprofessional):					
2020	\$ 3,400	\$ 3,400	\$ -	\$ 653,811	0.52%
2019	3,300	3,300	-	634,547	0.52%
2018	3,493	3,493	-	671,806	0.52%
2017	3,535	3,535	-	673,225	0.53%
2016	3,133	3,133	-	652,740	0.48%
2015	3,189	3,189	-	664,350	0.48%
2014	4,756	4,756	-	990,747	0.48%
2013	5,173	5,173	-	1,077,653	0.48%
2012	2,861	2,861	-	1,020,784	0.28%
2011	3,086	3,086	-	1,101,964	0.28%
Component Unit - School Board (Professional):					
2020	\$ 67,766	\$ 67,766	\$ -	\$ 13,031,868	0.52%
2019	65,428	65,428	-	12,582,277	0.52%
2018	64,238	64,238	-	12,337,938	0.52%
2017	62,315	62,315	-	11,986,432	0.52%
2016	56,000	56,000	-	11,656,844	0.48%
2015	54,776	54,776	-	11,292,534	0.49%
2014	54,159	54,159	-	11,283,075	0.48%
2013	53,623	53,623	-	11,171,543	0.48%
2012	29,271	29,271	-	10,453,931	0.28%
2011	29,625	29,625	-	10,580,218	0.28%

Notes to Required Supplementary Information
 Group Life Insurance (GLI) Plan
 For the Year Ended June 30, 2020

Changes of benefit terms - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Teachers

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Discount Rate	Decreased rate from 7.00% to 6.75%

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14.00% to 15.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Non-Largest Ten Locality Employers - Hazardous Duty Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60.00% to 45.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Schedule of School Board's Share of Net OPEB Liability
 Teacher Employee Health Insurance Credit (HIC) Plan
 For the Measurement Dates of June 30, 2017 through June 30, 2019

Date (1)	Employer's Proportion of the Net HIC OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net HIC OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net HIC OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total HIC OPEB Liability (6)
2019	0.15001%	\$ 1,963,777	\$ 12,582,277	15.61%	8.97%
2018	0.15275%	1,939,000	12,337,938	15.72%	8.08%
2017	0.15182%	1,926,000	11,986,432	16.07%	7.04%

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

Schedule of Employer Contributions
 Teacher Employee Health Insurance Credit (HIC) Plan
 For the Years Ended June 30, 2011 through June 30, 2020

<u>Date</u>	<u>Contractually Required Contribution (1)</u>	<u>Contributions in Relation to Contractually Required Contribution (2)</u>	<u>Contribution Deficiency (Excess) (3)</u>	<u>Employer's Covered Payroll (4)</u>	<u>Contributions as a % of Covered Payroll (5)</u>
2020	\$ 156,260	\$ 156,260	\$ -	\$ 13,021,678	1.20%
2019	150,987	150,987	-	12,582,277	1.20%
2018	151,947	151,947	-	12,337,938	1.23%
2017	132,997	132,997	-	11,986,432	1.11%
2016	123,625	123,625	-	11,656,844	1.06%
2015	120,963	120,963	-	11,292,534	1.07%
2014	125,133	125,133	-	11,283,075	1.11%
2013	122,330	122,330	-	11,171,543	1.10%
2012	62,522	62,522	-	10,453,931	0.60%
2011	63,494	63,494	-	10,580,218	0.60%

Notes to Required Supplementary Information
 Teacher Employee Health Insurance Credit (HIC) Plan
 For the Year Ended June 30, 2020

Changes of benefit terms - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Teacher Health Insurance Credit Program - School Board - Professional:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Discount Rate	Decreased rate from 7.00% to 6.75%

OPEB - Health Insurance Plan
 Schedule of Changes in Net OPEB Liability (Asset) and Related Ratios
 For the Measurement Dates of June 30, 2018 through June 30, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>
County:			
Total OPEB liability			
Service cost	\$ 24,579	\$ 22,416	\$ 22,728
Interest	14,983	15,125	13,349
Changes in assumptions	38,349	11,370	(8,547)
Benefit payments	(17,068)	(10,637)	(7,922)
Net change in total OPEB liability	<u>\$ 60,843</u>	<u>\$ 38,274</u>	<u>\$ 19,608</u>
Total OPEB liability - beginning	411,957	373,683	354,075
Total OPEB liability - ending	<u><u>\$ 472,800</u></u>	<u><u>\$ 411,957</u></u>	<u><u>\$ 373,683</u></u>
Covered payroll	\$ 5,014,231	\$ 5,014,231	\$ 5,014,231
County's total OPEB liability (asset) as a percentage of covered employee payroll	9.4%	8.2%	7.5%
School Board:			
Total OPEB liability			
Service cost	\$ 69,721	\$ 63,833	\$ 64,527
Interest	42,034	43,708	39,995
Changes in assumptions	92,424	30,431	(23,128)
Benefit payments	(74,156)	(70,423)	(66,561)
Net change in total OPEB liability	<u>\$ 130,023</u>	<u>\$ 67,549</u>	<u>\$ 14,833</u>
Total OPEB liability - beginning	1,168,012	1,100,463	1,085,630
Total OPEB liability - ending	<u><u>\$ 1,298,035</u></u>	<u><u>\$ 1,168,012</u></u>	<u><u>\$ 1,100,463</u></u>
Covered payroll	\$ 12,818,270	\$ 12,818,270	\$ 12,818,270
School Boards total OPEB liability (asset) as a percentage of covered employee payroll	10.1%	9.1%	8.6%

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

OPEB - Health Insurance Plan
 Notes to Required Supplementary Information
 For the Year Ended June 30, 2020

Valuation Date: 6/30/2018
 Measurement Date: 6/30/2020

No assets are accumulated in a trust that meets the criteria in GASB 75 to pay related benefits.

Methods and assumptions used to determine OPEB liability - County and School Board:

Actuarial Cost Method	Entry age normal, level % of pay
Discount Rate	2.21% as of June 30, 2019; 3.50% as of June 30, 2019
Inflation	2.50% per year as of June 30, 2019
Healthcare Trend Rate	5.70% to 4.10% over 55 years
Salary Increase Rates	County: Ranges of increases of 3.5% for 20+ years of service to 5.35% for 1-2 years of service; School Board: Ranges of increases of 3.5% for 20+ years of service to 5.95% for 1 year of service.
Retirement Age	Reduced: Age 50 and 10 years of service or Age 55 and 5 years of service; Unreduced: Age 65 and 5 years of service or Age 50 with 30 years of service
Mortality Rates	Pre-Retirement: RP-2014 Employee Mortality Tables projected to 2020 using Scale BB with Males set back 1 year and Females set back 1 year. Post-Retirement: RP-2014 Employee Mortality Tables projected to 2020 using Scale BB with Males set forward 1 year and Females set back 1 year.

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OTHER SUPPLEMENTARY INFORMATION

Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2020

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 377,385	\$ 196,738	\$ 574,123
Receivables: for uncollectibles):			
Due from other governmental units	13,154	-	13,154
Total assets	<u>\$ 390,539</u>	<u>\$ 196,738</u>	<u>\$ 587,277</u>
LIABILITIES			
Accounts payable	\$ 19,035	\$ 36,186	\$ 55,221
Due to other funds	13,154	-	13,154
Total liabilities	<u>\$ 32,189</u>	<u>\$ 36,186</u>	<u>\$ 68,375</u>
FUND BALANCES			
Restricted:			
Swim team	\$ -	\$ 4,851	\$ 4,851
Pool	-	1,659	1,659
Committed:			
Community development	278,893	-	278,893
Public safety	79,457	-	79,457
Assigned:			
Capital projects	-	154,042	154,042
Total fund balances	<u>\$ 358,350</u>	<u>\$ 160,552</u>	<u>\$ 518,902</u>
Total liabilities and fund balances	<u>\$ 390,539</u>	<u>\$ 196,738</u>	<u>\$ 587,277</u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2020

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
General property taxes	\$ 3,125	\$ -	\$ -	\$ 3,125
Revenue from the use of money and property	3,219	-	414	3,633
Charges for services	-	9,910	-	9,910
Miscellaneous	55,851	-	17,015	72,866
Intergovernmental:				
Commonwealth	175,964	-	209,513	385,477
Federal	17,228	-	-	17,228
Total revenues	\$ 255,387	\$ 9,910	\$ 226,942	\$ 492,239
EXPENDITURES				
Current:				
Public safety	\$ 27,528	\$ -	\$ -	\$ 27,528
Health and welfare	228,734	-	-	228,734
Community development	72,071	-	-	72,071
Capital projects	-	-	869,517	869,517
Debt service:				
Principal retirement	-	92,013	-	92,013
Interest and other fiscal charges	-	159,687	-	159,687
Total expenditures	\$ 328,333	\$ 251,700	\$ 869,517	\$ 1,449,550
Excess (deficiency) of revenues over (under) expenditures	\$ (72,946)	\$ (241,790)	\$ (642,575)	\$ (957,311)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 111,185	\$ 241,790	\$ 660,004	\$ 1,012,979
Total other financing sources (uses)	\$ 111,185	\$ 241,790	\$ 660,004	\$ 1,012,979
Net change in fund balances	\$ 38,239	\$ -	\$ 17,429	\$ 55,668
Fund balances - beginning	320,111	-	143,123	463,234
Fund balances - ending	<u>\$ 358,350</u>	<u>\$ -</u>	<u>\$ 160,552</u>	<u>\$ 518,902</u>

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 June 30, 2020

	CSA Fund	Drug Enforcement Fund	Animal Care Fund	Shenandoah Farms Sanitary District	Conservation Easement Fund	Total
ASSETS						
Cash and cash equivalents	\$ 13,921	\$ 79,492	\$ -	\$ -	\$ 283,972	\$ 377,385
Due from other governmental units	13,154	-	-	-	-	13,154
Total assets	\$ 27,075	\$ 79,492	\$ -	\$ -	\$ 283,972	\$ 390,539
LIABILITIES						
Accounts payable	\$ 13,921	\$ 35	\$ -	\$ -	\$ 5,079	\$ 19,035
Due to other funds	13,154	-	-	-	-	13,154
Total liabilities	\$ 27,075	\$ 35	\$ -	\$ -	\$ 5,079	\$ 32,189
FUND BALANCES						
Committed:						
Community development	\$ -	\$ -	\$ -	\$ -	\$ 278,893	\$ 278,893
Public safety	-	79,457	-	-	-	79,457
Total fund balances	\$ -	\$ 79,457	\$ -	\$ -	\$ 278,893	\$ 358,350
Total liabilities and fund balances	\$ 27,075	\$ 79,492	\$ -	\$ -	\$ 283,972	\$ 390,539

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 For the Year Ended June 30, 2020

	CSA Fund	Drug Enforcement Fund	Animal Care Fund	Shenandoah Farms Sanitary District	Conservation Easement Fund	Total
REVENUES						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,125	\$ 3,125
Revenue from the use of money and property	-	671	-	-	2,548	3,219
Miscellaneous	9,357	3,740	-	-	42,754	55,851
Intergovernmental:						
Commonwealth	112,796	1,511	-	-	61,657	175,964
Federal	10,396	6,832	-	-	-	17,228
Total revenues	\$ 132,549	\$ 12,754	\$ -	\$ -	\$ 110,084	\$ 255,387
EXPENDITURES						
Current:						
Public safety	\$ -	\$ 27,528	\$ -	\$ -	\$ -	\$ 27,528
Health and welfare	228,734	-	-	-	-	228,734
Community development	-	-	-	-	72,071	72,071
Total expenditures	\$ 228,734	\$ 27,528	\$ -	\$ -	\$ 72,071	\$ 328,333
Excess (deficiency) of revenues over (under) expenditures	\$ (96,185)	\$ (14,774)	\$ -	\$ -	\$ 38,013	\$ (72,946)
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 96,185	\$ -	\$ -	\$ -	\$ 15,000	\$ 111,185
Total other financing sources (uses)	\$ 96,185	\$ -	\$ -	\$ -	\$ 15,000	\$ 111,185
Net change in fund balances	\$ -	\$ (14,774)	\$ -	\$ -	\$ 53,013	\$ 38,239
Fund balances - beginning	-	94,231	-	-	225,880	320,111
Fund balances - ending	\$ -	\$ 79,457	\$ -	\$ -	\$ 278,893	\$ 358,350

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, 2020

	CSA Fund				Drug Enforcement Fund			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
REVENUES								
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from the use of money and property	-	-	-	-	-	-	671	671
Miscellaneous	-	-	9,357	9,357	-	-	3,740	3,740
Intergovernmental:								
Commonwealth	156,675	156,675	112,796	(43,879)	-	-	1,511	1,511
Federal	-	-	10,396	10,396	-	-	6,832	6,832
Total revenues	\$ 156,675	\$ 156,675	\$ 132,549	\$ (24,126)	\$ -	\$ -	\$ 12,754	\$ 12,754
EXPENDITURES								
Current:								
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,528	\$ (27,528)
Health and welfare	303,818	303,818	228,734	75,084	-	-	-	-
Community development	-	-	-	-	-	-	-	-
Total expenditures	\$ 303,818	\$ 303,818	\$ 228,734	\$ 75,084	\$ -	\$ -	\$ 27,528	\$ (27,528)
Excess (deficiency) of revenues over (under) expenditures	\$ (147,143)	\$ (147,143)	\$ (96,185)	\$ 50,958	\$ -	\$ -	\$ (14,774)	\$ (14,774)
OTHER FINANCING SOURCES (USES)								
Transfers in	\$ 147,143	\$ 147,143	\$ 96,185	\$ (50,958)	\$ -	\$ -	\$ -	\$ -
Total other financing sources (uses)	\$ 147,143	\$ 147,143	\$ 96,185	\$ (50,958)	\$ -	\$ -	\$ -	\$ -
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,774)	\$ (14,774)
Fund balances - beginning	-	-	-	-	-	-	94,231	94,231
Fund balances - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,457	\$ 79,457

Animal Care Fund				Shenandoah Farms Sanitary District				Conservation Easement 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		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,125	\$ 3,125
-	-	-	-	-	-	-	-	-	-	2,548	2,548
-	-	-	-	-	-	-	-	-	-	42,754	42,754
-	-	-	-	-	-	-	-	30,000	70,000	61,657	(8,343)
-	-	-	-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 70,000	\$ 110,084	\$ 40,084
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	45,000	125,000	72,071	52,929
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 125,000	\$ 72,071	\$ 52,929
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,000)	\$ (55,000)	\$ 38,013	\$ 93,013
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 55,000	\$ 15,000	\$ (40,000)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 55,000	\$ 15,000	\$ (40,000)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,013	\$ 53,013
-	-	-	-	-	-	-	-	-	-	225,880	225,880
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 278,893	\$ 278,893

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Debt Service Funds
 For the Year Ended June 30, 2020

	<u>Primary Government Debt Service Fund</u>
REVENUES	
Charges for services	\$ <u>9,910</u>
Total revenues	\$ <u>9,910</u>
EXPENDITURES	
Debt service:	
Principal retirement	\$ 92,013
Interest and other fiscal charges	<u>159,687</u>
Total expenditures	\$ <u>251,700</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>(241,790)</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	\$ <u>241,790</u>
Total other financing sources (uses)	\$ <u>241,790</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, 2020

	Primary Government Debt Service Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Charges for services	\$ -	\$ -	\$ 9,910	\$ 9,910
Total revenues	\$ -	\$ -	\$ 9,910	\$ 9,910
EXPENDITURES				
Debt service:				
Principal retirement	\$ 91,573	\$ 91,573	\$ 92,013	\$ (440)
Interest and other fiscal charges	160,127	160,127	159,687	440
Total expenditures	\$ 251,700	\$ 251,700	\$ 251,700	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ (251,700)	\$ (251,700)	\$ (241,790)	\$ 9,910
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 251,700	\$ 251,700	\$ 241,790	\$ (9,910)
Total other financing sources (uses)	\$ 251,700	\$ 251,700	\$ 241,790	\$ (9,910)
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Combining Balance Sheet
 Nonmajor Capital Projects Funds
 June 30, 2020

	Parks Construction Fund	General Government Capital Projects Fund	Total
ASSETS			
Cash and cash equivalents	\$ 58,119	\$ 138,619	\$ 196,738
Total assets	<u>\$ 58,119</u>	<u>\$ 138,619</u>	<u>\$ 196,738</u>
LIABILITIES			
Accounts payable	\$ -	\$ 36,186	\$ 36,186
Total liabilities	<u>\$ -</u>	<u>\$ 36,186</u>	<u>\$ 36,186</u>
FUND BALANCES			
Restricted:			
Swim team	\$ 4,851	\$ -	\$ 4,851
Pool	1,659	-	1,659
Assigned:			
Capital projects	<u>51,609</u>	<u>102,433</u>	<u>154,042</u>
Total fund balances	<u>\$ 58,119</u>	<u>\$ 102,433</u>	<u>\$ 160,552</u>
Total liabilities and fund balances	<u><u>\$ 58,119</u></u>	<u><u>\$ 138,619</u></u>	<u><u>\$ 196,738</u></u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Year Ended June 30, 2020

	Parks Construction Fund	Government Capital Projects Fund	Total
REVENUES			
Revenue from the use of money and property	\$ 414	\$ -	\$ 414
Miscellaneous	17,015	-	17,015
Intergovernmental:			
Commonwealth	-	209,513	209,513
Total revenues	<u>\$ 17,429</u>	<u>\$ 209,513</u>	<u>\$ 226,942</u>
EXPENDITURES			
Capital projects	<u>\$ -</u>	<u>\$ 869,517</u>	<u>\$ 869,517</u>
Total expenditures	<u>\$ -</u>	<u>\$ 869,517</u>	<u>\$ 869,517</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 17,429</u>	<u>\$ (660,004)</u>	<u>\$ (642,575)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>\$ -</u>	<u>\$ 660,004</u>	<u>\$ 660,004</u>
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ 660,004</u>	<u>\$ 660,004</u>
Net change in fund balances	\$ 17,429	\$ -	\$ 17,429
Fund balances - beginning	<u>40,690</u>	<u>102,433</u>	<u>143,123</u>
Fund balances - ending	<u><u>\$ 58,119</u></u>	<u><u>\$ 102,433</u></u>	<u><u>\$ 160,552</u></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, 2020

	Parks Construction Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Revenue from the use of money and property	\$ -	\$ -	\$ 414	\$ 414
Miscellaneous	-	-	17,015	17,015
Intergovernmental:				
Commonwealth	-	-	-	-
Federal	-	-	-	-
Total revenues	\$ -	\$ -	\$ 17,429	\$ 17,429
EXPENDITURES				
Capital projects	\$ -	\$ -	\$ -	\$ -
Total expenditures	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ 17,429	\$ 17,429
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ -	\$ -	\$ -
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -
Net change in fund balances	\$ -	\$ -	\$ 17,429	\$ 17,429
Fund balances - beginning	-	-	40,690	40,690
Fund balances - ending	\$ -	\$ -	\$ 58,119	\$ 58,119

General Government Capital Projects Fund				
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	
Original	Final			
\$ -	\$ -	\$ -	\$ -	-
-	7,000	-	(7,000)	
241,452	450,965	209,513	(241,452)	
34,000	34,530	-	(34,530)	
<u>\$ 275,452</u>	<u>\$ 492,495</u>	<u>\$ 209,513</u>	<u>\$ (282,982)</u>	
<u>\$ 1,120,537</u>	<u>\$ 2,322,277</u>	<u>\$ 869,517</u>	<u>\$ 1,452,760</u>	
<u>\$ 1,120,537</u>	<u>\$ 2,322,277</u>	<u>\$ 869,517</u>	<u>\$ 1,452,760</u>	
<u>\$ (845,085)</u>	<u>\$ (1,829,782)</u>	<u>\$ (660,004)</u>	<u>\$ 1,169,778</u>	
<u>\$ 845,085</u>	<u>\$ 1,829,782</u>	<u>\$ 660,004</u>	<u>\$ (1,169,778)</u>	
<u>\$ 845,085</u>	<u>\$ 1,829,782</u>	<u>\$ 660,004</u>	<u>\$ (1,169,778)</u>	
\$ -	\$ -	\$ -	\$ -	-
-	-	102,433	102,433	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,433</u>	<u>\$ 102,433</u>	

Combining Statement of Fiduciary Net Position
 Fiduciary Funds
 June 30, 2020

	Agency Funds						Total
	Special Welfare Fund	Town of Berryville	Undistributed Local Sales Tax Fund	Cafeteria Plan Withholding Fund	Unemployment Compensation Benefits Fund	State Income Tax Fund	
ASSETS							
Cash and cash equivalents	\$ 64,140	\$ 174,781	\$ -	\$ 91,403	\$ 14,160	\$ -	\$ 344,484
Taxes receivable	-	-	-	-	-	500	500
Due from other governments	-	-	288,229	-	-	-	288,229
Total assets	\$ 64,140	\$ 174,781	\$ 288,229	\$ 91,403	\$ 14,160	\$ 500	\$ 633,213
LIABILITIES							
Reconciled overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	\$ 60
Accounts payable	-	2,345	-	-	14,160	-	16,505
Sales tax payable to other towns	-	-	54,836	-	-	-	54,836
Income tax payable to the state	-	-	-	-	-	440	440
Amounts held for Town	-	172,436	-	-	-	-	172,436
Due to other funds	-	-	233,393	-	-	-	233,393
Accrued liabilities	-	-	-	91,403	-	-	91,403
Amounts held for social services clients	64,140	-	-	-	-	-	64,140
Total liabilities	\$ 64,140	\$ 174,781	\$ 288,229	\$ 91,403	\$ 14,160	\$ 500	\$ 633,213

Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2020

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Special welfare fund:				
Assets:				
Cash and cash equivalents	\$ 54,644	\$ 11,756	\$ 2,260	\$ 64,140
Liabilities:				
Amounts held for social service clients	\$ 54,644	\$ 11,756	\$ 2,260	\$ 64,140
Town of Berryville:				
Assets:				
Cash and cash equivalents	\$ 150,647	\$ 77,634	\$ 53,500	\$ 174,781
Liabilities:				
Amounts held for Town	\$ 145,894	\$ 77,634	\$ 51,092	\$ 172,436
Accounts payable	4,753	2,345	4,753	2,345
Total liabilities	\$ 150,647	\$ 79,979	\$ 55,845	\$ 174,781
Undistributed local sales tax fund:				
Assets:				
Cash and cash equivalents	\$ -	\$ 1,581,981	\$ 1,581,981	\$ -
Due from other governments	236,701	288,229	236,701	288,229
Total assets	\$ 236,701	\$ 1,870,210	\$ 1,818,682	\$ 288,229
Liabilities:				
Sales tax payable to other towns	\$ 45,459	\$ 54,836	\$ 45,459	\$ 54,836
Due to other funds	191,242	233,394	191,243	233,393
Total liabilities	\$ 236,701	\$ 288,230	\$ 236,702	\$ 288,229
Cafeteria plan withholding fund:				
Assets:				
Cash and cash equivalents	\$ 90,479	\$ 107,644	\$ 106,720	\$ 91,403
Liabilities:				
Accrued liabilities	\$ 90,479	\$ 107,644	\$ 106,720	\$ 91,403

Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended June 30, 2020 (continued)

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Unemployment compensation benefits fund:				
Assets:				
Cash and cash equivalents	\$ 11	\$ 19,591	\$ 5,442	\$ 14,160
Liabilities:				
Accounts payable	\$ 11	\$ 14,160	\$ 11	\$ 14,160
State income tax fund:				
Assets:				
Taxes receivable	\$ -	\$ 500	\$ -	\$ 500
Total assets	\$ -	\$ 500	\$ -	\$ 500
Liabilities:				
Reconciled overdraft	\$ -	\$ 60	\$ -	\$ 60
Income tax payable to the state	-	440	-	440
Total liabilities	\$ -	\$ 500	\$ -	\$ 500
Totals -- All agency funds				
Assets:				
Cash and cash equivalents	\$ 295,781	\$ 1,798,606	\$ 1,749,903	\$ 344,484
Taxes receivable	-	500	-	500
Due from other governments	236,701	288,229	236,701	288,229
Total assets	\$ 532,482	\$ 2,087,335	\$ 1,986,604	\$ 633,213
Liabilities:				
Reconciled overdraft	\$ -	\$ 60	\$ -	\$ 60
Amounts held for social service clients	54,644	11,756	2,260	64,140
Sales tax payable to other towns	45,459	54,836	45,459	54,836
Income tax payable to the state	-	440	-	440
Amounts held for Town	145,894	77,634	51,092	172,436
Accrued liabilities	90,479	107,644	106,720	91,403
Due to other funds	191,242	233,394	191,243	233,393
Accounts payable	4,764	16,505	4,764	16,505
Total liabilities	\$ 532,482	\$ 502,269	\$ 401,538	\$ 633,213

Discretely Presented Component Unit-School Board

Combining Balance Sheet
Discretely Presented Component Unit - School Board
June 30, 2020

	School Operating Fund	School Food Service Fund	School Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 1,663,122	\$ -	\$ 20,963	\$ 4,714	\$ 1,688,799
Receivables:					
Accounts receivable	34,311	-	-	-	34,311
Due from other governmental units	522,003	127,540	5,000	-	654,543
Prepaid items	24,392	-	30,048	-	54,440
Total assets	<u>\$ 2,243,828</u>	<u>\$ 127,540</u>	<u>\$ 56,011</u>	<u>\$ 4,714</u>	<u>\$ 2,432,093</u>
LIABILITIES					
LIABILITIES:					
Reconciled overdraft	\$ -	\$ 50,672	\$ -	\$ -	\$ 50,672
Accounts payable	161,975	33,506	56,011	-	251,492
Accrued liabilities	2,078,387	36,352	-	-	2,114,739
Due to primary government	2,966	-	-	-	2,966
Total liabilities	<u>\$ 2,243,328</u>	<u>\$ 120,530</u>	<u>\$ 56,011</u>	<u>\$ -</u>	<u>\$ 2,419,869</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	\$ 24,392	\$ -	\$ 30,048	\$ -	\$ 54,440
Assigned:					
School operating	500	7,010	-	-	7,510
Capital projects	-	-	(30,048)	4,714	(25,334)
Total fund balances	<u>\$ 500</u>	<u>\$ 7,010</u>	<u>\$ -</u>	<u>\$ 4,714</u>	<u>\$ 12,224</u>
Total liabilities and fund balances	<u>\$ 2,243,828</u>	<u>\$ 127,540</u>	<u>\$ 56,011</u>	<u>\$ 4,714</u>	<u>\$ 2,432,093</u>

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

Total fund balances per above	\$ 12,224
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	21,175,222
The net pension asset is not an available resource and, therefore, is not reported in the funds.	206,816
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.	
Pension related items	\$ 4,053,374
OPEB related items	<u>526,004</u>
	4,579,378
Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.	
Pension related items	\$ (2,114,479)
OPEB related items	<u>(163,256)</u>
	(2,277,735)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(24,480,425)</u>
Net position of governmental activities	<u>\$ (784,520)</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, 2020

	School Operating Fund	School Food Service Fund	School Capital Projects Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Revenue from the use of money and property	\$ 49,111	\$ 180	\$ -	\$ -	\$ 49,291
Charges for services	196,637	394,020	-	-	590,657
Miscellaneous	75,159	-	75,000	-	150,159
Recovered costs	8,717	4,561	-	-	13,278
Intergovernmental:					
Local government	12,523,902	-	1,176,378	-	13,700,280
Commonwealth	9,149,179	11,458	82,530	-	9,243,167
Federal	780,393	440,485	14,550	-	1,235,428
Total revenues	<u>\$ 22,783,098</u>	<u>\$ 850,704</u>	<u>\$ 1,348,458</u>	<u>\$ -</u>	<u>\$ 24,982,260</u>
EXPENDITURES					
Current:					
Education	\$ 22,777,137	\$ 856,665	\$ -	\$ -	\$ 23,633,802
Capital projects	-	-	1,348,458	-	1,348,458
Total expenditures	<u>\$ 22,777,137</u>	<u>\$ 856,665</u>	<u>\$ 1,348,458</u>	<u>\$ -</u>	<u>\$ 24,982,260</u>
Excess (deficiency) of revenues over (under) expenditures	\$ 5,961	\$ (5,961)	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ -	\$ 5,961	\$ -	\$ -	\$ 5,961
Transfers out	(5,961)	-	-	-	(5,961)
Total other financing sources (uses)	<u>\$ (5,961)</u>	<u>\$ 5,961</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	500	7,010	-	4,714	12,224
Fund balances - ending	<u>\$ 500</u>	<u>\$ 7,010</u>	<u>\$ -</u>	<u>\$ 4,714</u>	<u>\$ 12,224</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	\$ -
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the depreciation exceeded capital outlays in the current period.	(607,947)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.	(7,081)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount reflects the changes in compensated absences, net OPEB liabilities, and accrued interest payable, etc.	
Pension expense	\$ (24,124)
OPEB expense	(3,509)
Increase in compensated absences	<u>21,518</u>
Change in net position of governmental activities	<u>\$ (621,143)</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, 2020

	School Operating Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
REVENUES				
Revenue from the use of money and property	\$ 49,000	\$ 49,000	\$ 49,111	\$ 111
Charges for services	195,673	195,673	196,637	964
Miscellaneous	87,946	107,686	75,159	(32,527)
Recovered costs	59,838	59,838	8,717	(51,121)
Intergovernmental:				
Local government	13,354,928	13,354,928	12,523,902	(831,026)
Commonwealth	9,166,087	9,166,615	9,149,179	(17,436)
Federal	919,880	950,700	780,393	(170,307)
Total revenues	<u>\$ 23,833,352</u>	<u>\$ 23,884,440</u>	<u>\$ 22,783,098</u>	<u>\$ (1,101,342)</u>
EXPENDITURES				
Current:				
Education	<u>\$ 23,833,352</u>	<u>\$ 23,884,440</u>	<u>\$ 22,777,137</u>	<u>\$ 1,107,303</u>
Total expenditures	<u>\$ 23,833,352</u>	<u>\$ 23,884,440</u>	<u>\$ 22,777,137</u>	<u>\$ 1,107,303</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,961</u>	<u>\$ 5,961</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	(5,961)	(5,961)
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,961)</u>	<u>\$ (5,961)</u>
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	-	-	500	500
Fund balances - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 500</u></u>	<u><u>\$ 500</u></u>

School Food Service Fund				Variance with Final Budget Positive (Negative)
Budgeted Amounts		Actual		
Original	Final			
\$ -	\$ -	\$ 180	\$ 180	
488,000	488,000	394,020	(93,980)	
-	-	-	-	
10,000	10,000	4,561	(5,439)	
-	-	-	-	
14,998	14,998	11,458	(3,540)	
298,454	306,820	440,485	133,665	
<u>\$ 811,452</u>	<u>\$ 819,818</u>	<u>\$ 850,704</u>	<u>\$ 30,886</u>	
<u>\$ 811,452</u>	<u>\$ 819,818</u>	<u>\$ 856,665</u>	<u>\$ (36,847)</u>	
<u>\$ 811,452</u>	<u>\$ 819,818</u>	<u>\$ 856,665</u>	<u>\$ (36,847)</u>	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,961)</u>	<u>\$ (5,961)</u>	
\$ -	\$ -	\$ 5,961	\$ 5,961	
-	-	-	-	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,961</u>	<u>\$ 5,961</u>	
\$ -	\$ -	\$ -	\$ -	
-	-	7,010	7,010	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,010</u>	<u>\$ 7,010</u>	

Balance Sheet

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

June 30, 2020

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

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Capital Project Fund - Discretely Presented Component Unit - School Board
 For the Year Ended June 30, 2020

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

COUNTY OF CLARKE, VIRGINIA

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 Nonmajor and Major Capital Projects Fund - Discretely Presented Component Unit - School Board
 For the Year Ended June 30, 2020

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

School Capital Projects Fund			
Budgeted Amounts			Variance with Final Budget
Original	Final	Actual	Positive (Negative)
\$ -	\$ 75,000	\$ 75,000	\$ -
522,750	1,981,021	1,176,378	(804,643)
154,000	303,000	82,530	(220,470)
-	14,550	14,550	-
<u>\$ 676,750</u>	<u>\$ 2,373,571</u>	<u>\$ 1,348,458</u>	<u>\$ (1,025,113)</u>
<u>\$ 676,750</u>	<u>\$ 2,373,571</u>	<u>\$ 1,348,458</u>	<u>\$ 1,025,113</u>
<u>\$ 676,750</u>	<u>\$ 2,373,571</u>	<u>\$ 1,348,458</u>	<u>\$ 1,025,113</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
-	-	-	-
<u>520,069</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>\$ 520,069</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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Discretely Presented Component Unit – Sanitary Authority

Combining Statement of Net Position
 Discretely Presented Component Unit - Sanitary Authority
 As of June 30, 2020

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 620,939	\$ 181,881	\$ 802,820
Accounts receivable	70,959	110,217	181,176
Total current assets	\$ 691,898	\$ 292,098	\$ 983,996
Noncurrent assets:			
Capital assets:			
Land	\$ 13,200	\$ -	\$ 13,200
Utility plant in service	6,603,125	6,830,188	13,433,313
Accumulated depreciation	(3,158,948)	(1,902,162)	(5,061,110)
Sub-total	\$ 3,457,377	\$ 4,928,026	\$ 8,385,403
Total capital assets	\$ 3,457,377	\$ 4,928,026	\$ 8,385,403
Total noncurrent assets	\$ 3,457,377	\$ 4,928,026	\$ 8,385,403
Total assets	\$ 4,149,275	\$ 5,220,124	\$ 9,369,399
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 9,880	\$ 17,771	\$ 27,651
Accrued interest payable	3,408	-	3,408
Customers' deposits	5,950	300	6,250
Bonds payable - current portion	126,423	207,052	333,475
Total current liabilities	\$ 145,661	\$ 225,123	\$ 370,784
Noncurrent liabilities:			
Bonds payable - net of current portion	\$ 1,068,241	\$ 1,827,156	\$ 2,895,397
Total noncurrent liabilities	\$ 1,068,241	\$ 1,827,156	\$ 2,895,397
Total liabilities	\$ 1,213,902	\$ 2,052,279	\$ 3,266,181
NET POSITION			
Net investment in capital assets	\$ 2,262,713	\$ 2,893,818	\$ 5,156,531
Unrestricted	672,660	274,027	946,687
Total net position	\$ 2,935,373	\$ 3,167,845	\$ 6,103,218

Combining Statement of Revenues, Expenses, and Changes in Net Position
 Discretely Presented Component Unit - Sanitary Authority
 For the Year Ended June 30, 2020

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
OPERATING REVENUES			
Charges for services:			
Customer service charges	\$ 288,562	\$ 366,044	\$ 654,606
Connection fees	6,375	1,783	8,158
Availability fees	220,800	259,200	480,000
Coronavirus relief funds	255	255	510
Miscellaneous	6,843	2,500	9,343
Total operating revenues	\$ 522,835	\$ 629,782	\$ 1,152,617
OPERATING EXPENSES			
Office supplies and expenses	\$ 870	\$ 965	\$ 1,835
Plant maintenance	17,977	61,312	79,289
Pipeline/road repairs	14,907	-	14,907
Pump station maintenance	-	120	120
Operating supplies / small equipment	14,010	58,841	72,851
Professional services	107,974	174,682	282,656
Salaries and wages	15,531	15,531	31,062
Benefits	760	760	1,520
Testing services	1,967	8,301	10,268
Utilities	26,664	68,221	94,885
Depreciation	163,288	171,261	334,549
Total operating expenses	\$ 363,948	\$ 559,994	\$ 923,942
Operating income (loss)	\$ 158,887	\$ 69,788	\$ 228,675
NONOPERATING REVENUES (EXPENSES)			
Investment income	\$ 3,597	\$ 20	\$ 3,617
Tower rental	145,492	-	145,492
County operating subsidy	-	200,000	200,000
Transfers	(72,366)	72,366	-
Interest expense	(21,937)	-	(21,937)
Total nonoperating revenues (expenses)	\$ 54,786	\$ 272,386	\$ 327,172
Change in net position	\$ 213,673	\$ 342,174	\$ 555,847
Total net position - beginning	2,721,700	2,825,671	5,547,371
Total net position - ending	\$ 2,935,373	\$ 3,167,845	\$ 6,103,218

Combining Statement of Cash Flows
Discretely Presented Component Unit - Sanitary Authority
For the Year Ended June 30, 2020

	Enterprise Funds		
	Water Fund	Sewer Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 513,188	\$ 596,151	\$ 1,109,339
Payments to suppliers	(192,983)	(410,898)	(603,881)
Payments to and on behalf of employees	(22,383)	(22,383)	(44,766)
Net cash provided by (used for) operating activities	\$ 297,822	\$ 162,870	\$ 460,692
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Tower rental	\$ 145,492	\$ -	\$ 145,492
Transfers	(72,366)	72,366	-
Operating subsidy from Clarke County	-	200,000	200,000
Net cash provided by (used for) noncapital financing activities	\$ 73,126	\$ 272,366	\$ 345,492
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of property, plant and equipment	\$ (5,730)	\$ -	\$ (5,730)
Retirements of long-term indebtedness	(125,099)	(207,052)	(332,151)
Interest paid on debt	(22,267)	-	(22,267)
Net cash provided by (used for) capital and related financing activities	\$ (153,096)	\$ (207,052)	\$ (360,148)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	\$ 3,597	\$ 20	\$ 3,617
Net cash provided by (used for) investing activities	\$ 3,597	\$ 20	\$ 3,617
Net increase (decrease) in cash and cash equivalents	\$ 221,449	\$ 228,204	\$ 449,653
Cash and cash equivalents - beginning	399,490	(46,323)	353,167
Cash and cash equivalents - ending	\$ 620,939	\$ 181,881	\$ 802,820
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ 158,887	\$ 69,788	\$ 228,675
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	163,288	171,261	334,549
(Increase) decrease in accounts receivable	(8,147)	(33,631)	(41,778)
(Increase) decrease in deferred outflows related to pension	1,619	1,619	3,238
Increase (decrease) in accounts payable	(8,614)	(38,456)	(47,070)
Increase (decrease) in customers' deposits	(1,500)	-	(1,500)
Increase (decrease) in net pension liability	(4,536)	(4,536)	(9,072)
Increase (decrease) in deferred inflows related to pension	(3,175)	(3,175)	(6,350)
Total adjustments	\$ 138,935	\$ 93,082	\$ 232,017
Net cash provided by (used for) operating activities	\$ 297,822	\$ 162,870	\$ 460,692

Discretely Presented Component Unit-Industrial Development Authority

Statement of Net Position
 Discretely Presented Component Unit - Industrial Development Authority
 As of June 30, 2020

	<u>Industrial Development Authority</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 39,199
Investments	102,871
Prepaid items	<u>1,340</u>
Total assets	<u>\$ 143,410</u>
NET POSITION	
Unrestricted	<u>143,410</u>

Statement of Revenues, Expenses, and Changes in Net Position
 Discretely Presented Component Unit - Industrial Development Authority
 For the Year Ended June 30, 2020

	<u>Industrial Development Authority</u>
OPERATING REVENUES	
Charges for services:	
Bond repayment and application fees	\$ <u>7,459</u>
Total operating revenues	\$ <u>7,459</u>
OPERATING EXPENSES	
Contribution to Lord Fairfax Small Business Park	\$ 6,000
Professional services	1,675
Board members' fee	1,075
Insurance	1,340
Contribution to Berryville Main Street	<u>4,750</u>
Total operating expenses	\$ <u>14,840</u>
Operating income (loss)	\$ <u>(7,381)</u>
NONOPERATING REVENUES (EXPENSES)	
Unrealized gain (loss) on investments	\$ <u>(4,913)</u>
Total nonoperating revenues (expenses)	\$ <u>(4,913)</u>
Change in net position	\$ (12,294)
Total net position - beginning	<u>155,704</u>
Total net position - ending	<u>\$ 143,410</u>

Statement of Cash Flows
 Discretely Presented Component Unit - Industrial Development Authority
 For the Year Ended June 30, 2020

	<u>Industrial Development Authority</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 7,459
Payments to board	(1,075)
Payments to suppliers	<u>(13,765)</u>
Net cash provided (used) by operating activities	<u>\$ (7,381)</u>
Net increase (decrease) in cash and cash equivalents	\$ (7,381)
Cash and cash equivalents - beginning	<u>46,580</u>
Cash and cash equivalents - ending	<u><u>\$ 39,199</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	<u>\$ (7,381)</u>
Net cash provided by (used for) operating activities	<u><u>\$ (7,381)</u></u>

Supporting Schedules

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2020

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 14,806,631	\$ 14,806,631	\$ 15,196,333	\$ 389,702
Real and personal public service corporation taxes	492,984	492,984	482,461	(10,523)
Personal property taxes	5,239,685	5,239,685	4,987,635	(252,050)
Mobile home taxes	1,172	1,172	869	(303)
Machinery and tools taxes	185,912	185,912	170,796	(15,116)
Penalties	178,947	178,947	225,776	46,829
Interest	133,859	133,859	121,561	(12,298)
Total general property taxes	<u>\$ 21,039,190</u>	<u>\$ 21,039,190</u>	<u>\$ 21,185,431</u>	<u>\$ 146,241</u>
Other local taxes:				
Local sales and use taxes	\$ 936,127	\$ 936,127	\$ 1,281,009	\$ 344,882
Consumers' utility taxes	346,094	346,094	351,339	5,245
Consumption taxes	34,516	34,516	35,258	742
Motor vehicle licenses	355,923	355,923	296,285	(59,638)
Taxes on recordation and wills	298,524	298,524	331,018	32,494
Transient occupancy taxes	23,564	23,564	29,702	6,138
Business license taxes	30,886	30,886	20,940	(9,946)
Total other local taxes	<u>\$ 2,025,634</u>	<u>\$ 2,025,634</u>	<u>\$ 2,345,551</u>	<u>\$ 319,917</u>
Permits, privilege fees, and regulatory licenses:				
Animal licenses	\$ 8,640	\$ 8,640	\$ 5,322	\$ (3,318)
Land use application fees	5,700	5,700	9,800	4,100
Animal shelter fees	8,525	8,525	5,125	(3,400)
Building and related permits	196,245	196,245	225,983	29,738
Zoning and subdivision	89,960	89,960	64,945	(25,015)
Transfer fees	485	485	537	52
Signs permits and inspection fees	1,807	1,807	300	(1,507)
Weapons permits	7,000	7,000	5,985	(1,015)
Other permits and fees	4,513	4,513	5,690	1,177
Total permits, privilege fees, and regulatory licenses	<u>\$ 322,875</u>	<u>\$ 322,875</u>	<u>\$ 323,687</u>	<u>\$ 812</u>
Fines and forfeitures:				
Court fines and forfeitures	\$ 357,254	\$ 357,254	\$ 233,648	\$ (123,606)
Total fines and forfeitures	<u>\$ 357,254</u>	<u>\$ 357,254</u>	<u>\$ 233,648</u>	<u>\$ (123,606)</u>
Revenue from use of money and property:				
Revenue from use of money	\$ 62,924	\$ 62,924	\$ 118,249	\$ 55,325
Revenue from use of property	61,000	61,000	66,523	5,523
Total revenue from use of money and property	<u>\$ 123,924</u>	<u>\$ 123,924</u>	<u>\$ 184,772</u>	<u>\$ 60,848</u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2020 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Revenue from local sources: (Continued)				
Charges for services:				
Sheriff's fees	\$ 796	\$ 796	\$ 796	\$ -
Charges for ambulance and rescue	432,500	432,500	417,171	(15,329)
Charges for courthouse security	57,000	57,000	43,573	(13,427)
Charges for jail processing	1,342	1,342	1,206	(136)
Court appointed attorney	802	802	93	(709)
Charges for other localities	13,250	13,250	5,000	(8,250)
Charges for Commonwealth's Attorney	1,749	1,749	1,345	(404)
Charges for parks and recreation	393,780	393,780	264,565	(129,215)
Charges for engineer's fees/biosolids applications	10,000	10,000	7,700	(2,300)
E-tickets	30,000	30,000	15,275	(14,725)
Other charges for services	15,485	15,485	62,672	47,187
Total charges for services	\$ 956,704	\$ 956,704	\$ 819,396	\$ (137,308)
Miscellaneous:				
Miscellaneous	\$ 64,573	\$ 76,781	\$ 139,527	\$ 62,746
Total miscellaneous	\$ 64,573	\$ 76,781	\$ 139,527	\$ 62,746
Recovered costs:				
Rebates and refunds	\$ 5,000	\$ 5,000	\$ 8,934	\$ 3,934
Insurance recovery	20,030	36,536	54,194	17,658
Gifts and donations in lieu of taxes	7,000	7,500	835	(6,665)
Sale of salvage	7,208	-	-	-
Loan repayment	3,495	3,495	3,672	177
Recycling and other rebates and refunds	23,858	23,858	24,352	494
Total recovered costs	\$ 66,591	\$ 76,389	\$ 91,987	\$ 15,598
Total revenue from local sources	\$ 24,956,745	\$ 24,978,751	\$ 25,323,999	\$ 345,248
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
Motor vehicle carriers' tax	\$ 25,000	\$ 25,000	\$ 23,007	\$ (1,993)
Mobile home titling tax	-	-	-	-
Taxes on deeds	66,820	66,820	47,365	(19,455)
Quarterly rental tax	1,129	1,129	20	(1,109)
Communications tax	411,650	411,650	355,940	(55,710)
Personal property tax relief funds	2,483,842	2,483,842	2,483,842	-
Total noncategorical aid	\$ 2,988,441	\$ 2,988,441	\$ 2,910,174	\$ (78,267)

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2020 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Intergovernmental: (Continued)				
Revenue from the Commonwealth: (Continued)				
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	\$ 199,967	\$ 199,967	\$ 199,144	\$ (823)
Sheriff	806,538	806,538	805,116	(1,422)
Commissioner of revenue	81,236	81,236	80,938	(298)
Treasurer	99,608	99,608	98,511	(1,097)
Registrar/electoral board	39,433	39,433	40,780	1,347
Clerk of the Circuit Court	163,797	163,797	183,760	19,963
Total shared expenses	<u>\$ 1,390,579</u>	<u>\$ 1,390,579</u>	<u>\$ 1,408,249</u>	<u>\$ 17,670</u>
Other categorical aid:				
Fire programs fund	\$ 49,198	\$ 49,198	\$ 52,289	\$ 3,091
Litter control grant	6,207	6,207	4,007	(2,200)
Virginia Commission for the Arts	4,500	4,500	4,500	-
Other categorical aid	66,191	105,514	136,980	31,466
Total other categorical aid	<u>\$ 126,096</u>	<u>\$ 165,419</u>	<u>\$ 197,776</u>	<u>\$ 32,357</u>
Total categorical aid	<u>\$ 1,516,675</u>	<u>\$ 1,555,998</u>	<u>\$ 1,606,025</u>	<u>\$ 50,027</u>
Total revenue from the Commonwealth	<u>\$ 4,505,116</u>	<u>\$ 4,544,439</u>	<u>\$ 4,516,199</u>	<u>\$ (28,240)</u>
Revenue from the federal government:				
Payments in lieu of taxes	\$ 6,697	\$ 6,697	\$ 6,623	\$ (74)
Categorical aid:				
Crime victim assistance	\$ 72,191	\$ 72,191	\$ 52,596	\$ (19,595)
Coronavirus relief funds	-	646,827	651,456	4,629
SCAAP grant	-	-	3,929	3,929
DMV 402 grant	14,625	14,625	10,862	(3,763)
SAFER grant	7,500	133,611	118,754	(14,857)
Local law enforcement block grant	4,000	8,000	4,554	(3,446)
Violence against women formula grants	28,053	28,053	28,082	29
Total categorical aid	<u>\$ 126,369</u>	<u>\$ 903,307</u>	<u>\$ 870,233</u>	<u>\$ (33,074)</u>
Total revenue from the federal government	<u>\$ 133,066</u>	<u>\$ 910,004</u>	<u>\$ 876,856</u>	<u>\$ (33,148)</u>
Total General Fund	<u>\$ 29,594,927</u>	<u>\$ 30,433,194</u>	<u>\$ 30,717,054</u>	<u>\$ 283,860</u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2020 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Special Revenue Funds:				
Virginia Public Assistance Fund:				
Revenue from local sources:				
Recovered costs:				
Expenditure refunds	\$ 5,000	\$ 5,000	\$ 132	\$ (4,868)
Total recovered costs	\$ 5,000	\$ 5,000	\$ 132	\$ (4,868)
Total revenue from local sources	\$ 5,000	\$ 5,000	\$ 132	\$ (4,868)
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Public assistance and welfare administration	\$ 340,000	\$ 340,000	\$ 309,525	\$ (30,475)
Total categorical aid	\$ 340,000	\$ 340,000	\$ 309,525	\$ (30,475)
Total revenue from the Commonwealth	\$ 340,000	\$ 340,000	\$ 309,525	\$ (30,475)
Revenue from the federal government:				
Categorical aid:				
Public assistance and welfare administration	\$ 725,369	\$ 725,369	\$ 643,368	\$ (82,001)
Coronavirus relief funds	-	350	350	-
Total categorical aid	\$ 725,369	\$ 725,719	\$ 643,718	\$ (82,001)
Total revenue from the federal government	\$ 725,369	\$ 725,719	\$ 643,718	\$ (82,001)
Total Virginia Public Assistance Fund	\$ 1,070,369	\$ 1,070,719	\$ 953,375	\$ (117,344)
Children's Services Act Fund:				
Miscellaneous:				
Other miscellaneous	\$ -	\$ -	\$ 9,357	\$ 9,357
Total miscellaneous	\$ -	\$ -	\$ 9,357	\$ 9,357
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Children's services	\$ 156,675	\$ 156,675	\$ 112,796	\$ (43,879)
Total categorical aid	\$ 156,675	\$ 156,675	\$ 112,796	\$ (43,879)
Total revenue from the Commonwealth	\$ 156,675	\$ 156,675	\$ 112,796	\$ (43,879)
Revenue from the federal government:				
Categorical aid:				
Other categorical aid	\$ -	\$ -	\$ 10,396	\$ 10,396
Total categorical aid	\$ -	\$ -	\$ 10,396	\$ 10,396
Total revenue from the federal government	\$ -	\$ -	\$ 10,396	\$ 10,396
Total Children's Services Act Fund	\$ 156,675	\$ 156,675	\$ 132,549	\$ (24,126)
Drug Enforcement Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 671	\$ 671
Revenue from the use of property	-	-	-	-
Total revenue from use of money and property	\$ -	\$ -	\$ 671	\$ 671

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2020 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Special Revenue Funds: (Continued)				
Drug Enforcement Fund: (Continued)				
Miscellaneous:				
Gifts and donations	\$ -	\$ -	\$ 3,740	\$ 3,740
Total miscellaneous	\$ -	\$ -	\$ 3,740	\$ 3,740
Total revenue from local sources	\$ -	\$ -	\$ 4,411	\$ 4,411
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Asset forfeiture	\$ -	\$ -	\$ 1,511	\$ 1,511
Total revenue from the Commonwealth	\$ -	\$ -	\$ 1,511	\$ 1,511
Revenue from the federal government:				
Categorical aid:				
Asset forfeiture	\$ -	\$ -	\$ 6,832	\$ 6,832
Total revenue from the federal government	\$ -	\$ -	\$ 6,832	\$ 6,832
Total drug enforcement fund	\$ -	\$ -	\$ 12,754	\$ 12,754
Conservation Easement Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ -	\$ -	\$ 3,125	\$ 3,125
Revenue from use of money and property:				
Revenue from use of money	\$ -	\$ -	\$ 2,548	\$ 2,548
Miscellaneous:				
Miscellaneous	\$ -	\$ -	\$ 42,754	\$ 42,754
Total revenue from local sources	\$ -	\$ -	\$ 48,427	\$ 48,427
Intergovernmental:				
Revenue from the Commonwealth:				
Other categorical aid:				
Conservation easement grants	\$ 30,000	\$ 70,000	\$ 61,657	\$ (8,343)
Revenue from the federal government:				
Categorical aid:				
Conservation easement grants	\$ -	\$ -	\$ -	\$ -
Total Conservation Easement Fund	\$ 30,000	\$ 70,000	\$ 110,084	\$ 40,084

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2020 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Debt Service Funds:				
School Debt Service Fund				
Revenue from local sources:				
Miscellaneous:				
Expenditure refunds	\$ 105,494	\$ 105,494	\$ 105,494	\$ -
Total revenue from local sources	<u>\$ 105,494</u>	<u>\$ 105,494</u>	<u>\$ 105,494</u>	<u>\$ -</u>
Intergovernmental:				
Revenue from the federal government:				
Categorical aid:				
BAB interest subsidy	\$ 106,978	\$ 106,978	\$ 107,745	\$ 767
Total School Debt Service Fund	<u>\$ 212,472</u>	<u>\$ 212,472</u>	<u>\$ 213,239</u>	<u>\$ 767</u>
General Debt Service Fund:				
Revenue from local sources:				
Charges for services:				
Charges for services	\$ -	\$ -	\$ 9,910	\$ 9,910
Total charges for services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,910</u>	<u>\$ 9,910</u>
Total revenue from local sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,910</u>	<u>\$ 9,910</u>
Total General Debt Service Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,910</u>	<u>\$ 9,910</u>
Capital Projects Fund:				
General Government Capital Projects Fund:				
Revenue from local sources:				
Miscellaneous:				
Gifts and donations	\$ -	\$ 7,000	\$ -	\$ (7,000)
Total revenue from local sources	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ -</u>	<u>\$ (7,000)</u>
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Other categorical aid	\$ 241,452	\$ 450,965	\$ 209,513	\$ (241,452)
Total revenue from the Commonwealth	<u>\$ 241,452</u>	<u>\$ 450,965</u>	<u>\$ 209,513</u>	<u>\$ (241,452)</u>
Revenue from the federal government:				
Categorical aid:				
Other categorical aid	\$ 34,000	\$ 34,530	\$ -	\$ (34,530)
Total categorical aid	<u>\$ 34,000</u>	<u>\$ 34,530</u>	<u>\$ -</u>	<u>\$ (34,530)</u>
Total revenue from the federal government	<u>\$ 34,000</u>	<u>\$ 34,530</u>	<u>\$ -</u>	<u>\$ (34,530)</u>
Total General Government Capital Projects Fund	<u>\$ 275,452</u>	<u>\$ 492,495</u>	<u>\$ 209,513</u>	<u>\$ (282,982)</u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2020 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Parks Construction Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 414	\$ 414
Total revenue from use of money and property	\$ -	\$ -	\$ 414	\$ 414
Miscellaneous:				
Gifts and donations	\$ -	\$ -	\$ 17,015	\$ 17,015
Total miscellaneous	\$ -	\$ -	\$ 17,015	\$ 17,015
Total revenue from local sources	\$ -	\$ -	\$ 17,429	\$ 17,429
Total Parks Construction Fund	\$ -	\$ -	\$ 17,429	\$ 17,429
Total Primary Government	\$ 31,339,895	\$ 32,435,555	\$ 32,375,907	\$ (59,648)
Discretely Presented Component Unit - School Board:				
School Operating Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of property	\$ 49,000	\$ 49,000	\$ 49,111	\$ 111
Charges for services:				
Tuition	\$ 195,673	\$ 195,673	\$ 194,137	\$ (1,536)
Town of Berryville Crossing	-	-	2,500	2,500
Total charges for services	\$ 195,673	\$ 195,673	\$ 196,637	\$ 964
Miscellaneous:				
Other miscellaneous	\$ 56,946	\$ 56,946	\$ 35,353	\$ (21,593)
Private gifts and donations	31,000	50,740	39,806	(10,934)
Total miscellaneous	\$ 87,946	\$ 107,686	\$ 75,159	\$ (32,527)
Recovered costs:				
Rebates and refunds	\$ 32,703	\$ 32,703	\$ 7,484	\$ (25,219)
Insurance recoveries	21,135	21,135	-	(21,135)
Sale of equipment	6,000	6,000	1,233	(4,767)
Total recovered costs	\$ 59,838	\$ 59,838	\$ 8,717	\$ (51,121)
Total revenue from local sources	\$ 392,457	\$ 412,197	\$ 329,624	\$ (82,573)
Intergovernmental:				
Revenues from local governments:				
Contribution from County of Clarke, Virginia	\$ 13,354,928	\$ 13,354,928	\$ 12,523,902	\$ (831,026)
Total revenues from local governments	\$ 13,354,928	\$ 13,354,928	\$ 12,523,902	\$ (831,026)
Revenue from the Commonwealth:				
Categorical aid:				
Share of state sales tax	\$ 2,493,164	\$ 2,493,164	\$ 2,554,734	\$ 61,570
At risk payments	25,590	25,590	25,565	(25)
Basic school aid	4,073,754	4,073,754	4,035,347	(38,407)

Schedule of Revenues - Budget and Actual
 Governmental Funds
 For the Year Ended June 30, 2020 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Discretely Presented Component Unit - School Board: (Continued)				
School Operating Fund: (Continued)				
Intergovernmental: (Continued)				
Revenue from the Commonwealth: (Continued)				
Categorical aid: (Continued)				
Foster home children	\$ 52,372	\$ 52,372	\$ 11,830	\$ (40,542)
Gifted and talented children	42,997	42,997	43,072	75
Homebound education	1,829	1,829	3,740	1,911
Preschool At-Risk	25,304	25,304	25,304	-
Special education - soq	567,389	567,389	568,384	995
Special education - foster children	25,139	25,139	43,292	18,153
Vocational education - soq	119,717	119,717	119,927	210
Vocational equipment	7,625	7,625	8,577	952
Vocational - occupational	7,083	7,083	3,378	(3,705)
Textbook payments	84,889	84,889	85,038	149
Remedial education	61,544	61,544	61,652	108
Share of fringe benefits	830,427	830,427	827,661	(2,766)
Remedial summer school	13,833	13,833	17,521	3,688
Industry certification program	2,091	2,091	3,531	1,440
Mentor teacher program	825	825	1,264	439
SOL algebra readiness	7,758	7,758	7,969	211
Early intervention	21,546	21,546	30,779	9,233
Salary supplement/bonus	5,000	5,000	5,000	-
Compensation supplement	588,732	588,732	567,825	(20,907)
Project graduation	3,912	3,912	3,912	-
ISAEP	7,859	8,387	8,387	-
English as a second language	32,467	32,467	33,704	1,237
Lord Fairfax dual enrollment	-	-	3,819	3,819
Other categorical aid	63,241	63,241	47,967	(15,274)
Total categorical aid	<u>\$ 9,166,087</u>	<u>\$ 9,166,615</u>	<u>\$ 9,149,179</u>	<u>\$ (17,436)</u>
Total revenue from the Commonwealth	<u>\$ 9,166,087</u>	<u>\$ 9,166,615</u>	<u>\$ 9,149,179</u>	<u>\$ (17,436)</u>
Revenue from the federal government:				
Categorical aid:				
Title I part A: Grants to local educational agencies	\$ 187,864	\$ 198,680	\$ 193,982	\$ (4,698)
Title II part A: Improving teacher quality	40,685	42,553	38,041	(4,512)
Title III, Part A: English language acquisition grants	5,499	5,899	5,580	(319)
Title IV, Part A: Student support and academic enrichment grants	13,276	14,280	13,822	(458)
Medicaid	7,702	7,702	8,053	351
Vocational education basic grants to states	23,532	23,496	23,496	-
Title VI-B: Special education grants to states	627,855	432,164	431,664	(500)
Special education preschool handicapped grant	13,467	17,129	14,627	(2,502)
Coronavirus relief funds	-	51,128	51,128	-
Other categorical aid	-	157,669	-	(157,669)
Total categorical aid	<u>\$ 919,880</u>	<u>\$ 950,700</u>	<u>\$ 780,393</u>	<u>\$ (170,307)</u>
Total revenue from the federal government	<u>\$ 919,880</u>	<u>\$ 950,700</u>	<u>\$ 780,393</u>	<u>\$ (170,307)</u>
Total School Operating Fund	<u>\$ 23,833,352</u>	<u>\$ 23,884,440</u>	<u>\$ 22,783,098</u>	<u>\$ (1,101,342)</u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2020 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Discretely Presented Component Unit - School Board: (Continued)				
Special Revenue Fund:				
School Food Service Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 180	\$ 180
Total revenue from use of money and property	\$ -	\$ -	\$ 180	\$ 180
Charges for services:				
Cafeteria sales	\$ 488,000	\$ 488,000	\$ 379,992	\$ (108,008)
Other charges for services	-	-	14,028	14,028
Total charges for services	\$ 488,000	\$ 488,000	\$ 394,020	\$ (93,980)
Recovered costs:				
Expenditure refunds and rebates	\$ 10,000	\$ 10,000	\$ 4,561	\$ (5,439)
Total recovered costs	\$ 10,000	\$ 10,000	\$ 4,561	\$ (5,439)
Total revenue from local sources	\$ 498,000	\$ 498,000	\$ 398,761	\$ (99,239)
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
School food program grant	\$ 14,998	\$ 14,998	\$ 11,458	\$ (3,540)
Revenue from the federal government:				
Categorical aid:				
School food program grant	\$ 298,454	\$ 298,454	\$ 432,119	\$ 133,665
Coronavirus relief funds	-	8,366	8,366	-
Total categorical aid	\$ 298,454	\$ 306,820	\$ 440,485	\$ 133,665
Total revenue from the federal government	\$ 298,454	\$ 306,820	\$ 440,485	\$ 133,665
Total School Food Service Fund	\$ 811,452	\$ 819,818	\$ 850,704	\$ 30,886
Capital Projects Funds:				
School Capital Projects Fund:				
Revenue from local sources:				
Miscellaneous:				
Donations	\$ -	\$ 75,000	\$ 75,000	\$ -
Total revenue from local sources	\$ -	\$ 75,000	\$ 75,000	\$ -
Intergovernmental:				
Revenues from local governments:				
Contribution from County of Clarke, Virginia	\$ 522,750	\$ 1,981,021	\$ 1,176,378	\$ (804,643)
Total revenues from local governments	\$ 522,750	\$ 1,981,021	\$ 1,176,378	\$ (804,643)
Revenue from the Commonwealth:				
Categorical aid:				
Technology grant	\$ 154,000	\$ 303,000	\$ 82,530	\$ (220,470)
Total revenue from the Commonwealth	\$ 154,000	\$ 303,000	\$ 82,530	\$ (220,470)
Revenue from the federal government:				
Categorical aid:				
Coronavirus relief funds	\$ -	\$ 14,550	\$ 14,550	\$ -
Total revenue from the federal government	\$ -	\$ 14,550	\$ 14,550	\$ -
Total School Capital Projects Fund	\$ 676,750	\$ 2,373,571	\$ 1,348,458	\$ (1,025,113)
Total Discretely Presented Component Unit - School Board	\$ 25,321,554	\$ 27,077,829	\$ 24,982,260	\$ (2,095,569)

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2020

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund:				
General government administration:				
Legislative:				
Board of supervisors	\$ 58,805	\$ 58,805	\$ 58,053	\$ 752
General and financial administration:				
County administrator	\$ 448,880	\$ 449,049	\$ 470,435	\$ (21,386)
Independent auditor	39,000	39,000	40,714	(1,714)
Legal services	30,000	30,000	23,922	6,078
Commissioner of revenue	206,718	206,741	206,477	264
Assessor	4,500	4,500	-	4,500
Equalization board	5,250	5,250	425	4,825
Data processing	467,622	468,532	412,566	55,966
Information systems	57,316	57,753	60,710	(2,957)
Finance and purchasing	634,185	635,036	623,341	11,695
Treasurer	312,712	312,763	312,875	(112)
Total general and financial administration	\$ 2,206,183	\$ 2,208,624	\$ 2,151,465	\$ 57,159
Board of elections:				
Registrar	\$ 87,449	\$ 87,449	\$ 83,654	\$ 3,795
Electoral board and officials	56,974	64,846	53,970	10,876
Total board of elections	\$ 144,423	\$ 152,295	\$ 137,624	\$ 14,671
Total general government administration	\$ 2,409,411	\$ 2,419,724	\$ 2,347,142	\$ 72,582
Judicial administration:				
Courts:				
Circuit court	\$ 14,580	\$ 32,724	\$ 26,454	\$ 6,270
General district court	4,320	4,397	4,697	(300)
Magistrate	50	50	-	50
Juvenile and domestic relations court	2,850	3,350	1,968	1,382
Clerk of the circuit court	258,857	258,870	247,916	10,954
Victim Witness Program	74,066	74,167	70,658	3,509
Regional court services	6,180	6,180	6,179	1
Blue Ridge legal services	1,500	1,500	1,500	-
Total courts	\$ 362,403	\$ 381,238	\$ 359,372	\$ 21,866
Commonwealth's attorney:				
Commonwealth's attorney	\$ 357,850	\$ 362,791	\$ 351,633	\$ 11,158
Total commonwealth's attorney	\$ 357,850	\$ 362,791	\$ 351,633	\$ 11,158
Total judicial administration	\$ 720,253	\$ 744,029	\$ 711,005	\$ 33,024

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2020 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Public safety:				
Law enforcement and traffic control:				
Sheriff	\$ 2,672,042	\$ 2,872,244	\$ 2,759,159	\$ 113,085
Criminal justice training	19,593	19,593	19,422	171
Drug task force	12,500	12,500	11,165	1,335
Total law enforcement and traffic control	<u>\$ 2,704,135</u>	<u>\$ 2,904,337</u>	<u>\$ 2,789,746</u>	<u>\$ 114,591</u>
Fire and rescue services:				
Emergency medical services	\$ 1,145,364	\$ 1,261,645	\$ 1,199,277	\$ 62,368
Fire and rescue departments	413,923	414,423	399,471	14,952
Lord Fairfax Emergency Medical Services	6,262	6,262	6,262	-
Forestry services	2,874	2,874	2,873	1
Total fire and rescue services	<u>\$ 1,568,423</u>	<u>\$ 1,685,204</u>	<u>\$ 1,607,883</u>	<u>\$ 77,321</u>
Correction and detention:				
Regional jail	\$ 479,467	\$ 479,467	\$ 471,624	\$ 7,843
Juvenile detention home	17,219	17,219	17,219	-
Probation office	400	400	48	352
Total correction and detention	<u>\$ 497,086</u>	<u>\$ 497,086</u>	<u>\$ 488,891</u>	<u>\$ 8,195</u>
Inspections:				
Building	\$ 216,194	\$ 216,278	\$ 205,064	\$ 11,214
Total inspections	<u>\$ 216,194</u>	<u>\$ 216,278</u>	<u>\$ 205,064</u>	<u>\$ 11,214</u>
Other protection:				
Animal control	\$ 115,837	\$ 117,384	\$ 112,391	\$ 4,993
Medical examiner	200	200	220	(20)
Total other protection	<u>\$ 116,037</u>	<u>\$ 117,584</u>	<u>\$ 112,611</u>	<u>\$ 4,973</u>
Total public safety	<u>\$ 5,101,875</u>	<u>\$ 5,420,489</u>	<u>\$ 5,204,195</u>	<u>\$ 216,294</u>
Public works:				
Sanitation and waste removal:				
Refuse collection and disposal	\$ 150,000	\$ 150,000	\$ 176,530	\$ (26,530)
Sanitation	235,000	235,000	231,398	3,602
Convenience center services	82,835	82,835	53,952	28,883
Litter control program	6,207	6,207	3,442	2,765
Total sanitation and waste removal	<u>\$ 474,042</u>	<u>\$ 474,042</u>	<u>\$ 465,322</u>	<u>\$ 8,720</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2020 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Public Works: (continued)				
Maintenance of general buildings and grounds:				
General properties	\$ 854,279	\$ 863,262	\$ 795,805	\$ 67,457
Total maintenance of general buildings and grounds	\$ 854,279	\$ 863,262	\$ 795,805	\$ 67,457
Total public works	\$ 1,328,321	\$ 1,337,304	\$ 1,261,127	\$ 76,177
Health and welfare:				
Health:				
Supplement of local health department	\$ 192,623	\$ 192,623	\$ 192,623	\$ -
Our Health	6,500	6,500	6,500	-
Total health	\$ 199,123	\$ 199,123	\$ 199,123	\$ -
Mental health and mental retardation:				
Northwestern Community Services	\$ 94,000	\$ 94,000	\$ 94,000	\$ -
Concern Hotline	1,000	1,000	1,000	-
Northern Shen. Valley Substance Abuse Coalition	15,000	15,000	15,000	-
NW Works	1,500	1,500	1,500	-
Total mental health and mental retardation	\$ 111,500	\$ 111,500	\$ 111,500	\$ -
Welfare:				
Shenandoah area on aging	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Virginia Regional Transit	19,302	19,302	19,302	-
FISH human services	1,000	1,000	1,000	-
Abused women's shelter	3,500	3,500	3,500	-
Tax relief for the elderly	225,000	225,000	211,007	13,993
Independent living center	1,000	1,000	1,000	-
Total welfare	\$ 289,802	\$ 289,802	\$ 275,809	\$ 13,993
Total health and welfare	\$ 600,425	\$ 600,425	\$ 586,432	\$ 13,993
Education:				
Other instructional costs:				
Contribution to Clarke County Public Schools	\$ 13,877,678	\$ 15,335,949	\$ 13,700,280	\$ 1,635,669
Lord Fairfax Community College	17,796	17,796	17,796	-
Total education	\$ 13,895,474	\$ 15,353,745	\$ 13,718,076	\$ 1,635,669
Parks, recreation, and cultural:				
Parks and recreation:				
Supervision of parks and recreation	\$ 463,993	\$ 464,762	\$ 450,958	\$ 13,804
Recreation center	118,025	118,072	103,322	14,750
Swimming pool	85,509	85,555	59,969	25,586
Concession stand	16,436	16,436	10,086	6,350
Programs	248,684	248,980	166,610	82,370
Total parks and recreation	\$ 932,647	\$ 933,805	\$ 790,945	\$ 142,860

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2020 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Parks, recreation, and culture: (continued)				
Cultural enrichment:				
Barns of Rose Hill	\$ 6,750	\$ 11,750	\$ 11,750	\$ -
Virginia commission for the arts	9,000	9,000	9,000	-
Total cultural enrichment	<u>\$ 15,750</u>	<u>\$ 20,750</u>	<u>\$ 20,750</u>	<u>\$ -</u>
Library:				
Contribution to Handley library	\$ 241,150	\$ 241,150	\$ 241,150	\$ -
Total library	<u>\$ 241,150</u>	<u>\$ 241,150</u>	<u>\$ 241,150</u>	<u>\$ -</u>
Total parks, recreation, and cultural	<u>\$ 1,189,547</u>	<u>\$ 1,195,705</u>	<u>\$ 1,052,845</u>	<u>\$ 142,860</u>
Community development:				
Planning and community development:				
Planning administration	\$ 445,404	\$ 445,442	\$ 423,001	\$ 22,441
Help with housing	2,500	2,500	2,500	-
Board of zoning appeals	3,519	3,519	1,412	2,107
Office of Economic Development	68,100	68,100	55,023	13,077
Berryville Development Authority	900	900	100	800
Small business development center	1,500	1,500	1,500	-
Blandy Experimental Farm	3,000	3,000	3,000	-
Planning commission	14,388	14,388	7,414	6,974
Board of septic appeals	1,565	1,565	2,348	(783)
Historic preservation	29,150	29,150	18,520	10,630
Northern Shenandoah Valley Regional Commission	10,776	10,776	10,776	-
Berryville Main St	2,500	2,500	2,500	-
Regional airport	2,500	2,500	2,500	-
Total planning and community development	<u>\$ 585,802</u>	<u>\$ 585,840</u>	<u>\$ 530,594</u>	<u>\$ 55,246</u>
Environmental management:				
Friends of the Shenandoah	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Water quality monitoring	30,000	30,000	22,500	7,500
Lord Fairfax Soil and Water Conservation	5,000	5,000	5,000	-
Biosolids Application	1,168	1,168	106	1,062
Total environmental management	<u>\$ 44,168</u>	<u>\$ 44,168</u>	<u>\$ 35,606</u>	<u>\$ 8,562</u>
Cooperative extension program:				
Cooperative extension service	\$ 52,011	\$ 52,107	\$ 39,845	\$ 12,262
Northern Virginia 4-H Center	2,300	2,300	2,300	-
Total cooperative extension program	<u>\$ 54,311</u>	<u>\$ 54,407</u>	<u>\$ 42,145</u>	<u>\$ 12,262</u>
Total community development	<u>\$ 684,281</u>	<u>\$ 684,415</u>	<u>\$ 608,345</u>	<u>\$ 76,070</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2020 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Nondepartmental:				
Miscellaneous	\$ -	\$ -	\$ 18,289	\$ (18,289)
Unemployment compensation	10,000	10,000	5,431	4,569
Legal/professional services contingency	78,000	61,130	-	61,130
Total nondepartmental	<u>\$ 88,000</u>	<u>\$ 71,130</u>	<u>\$ 23,720</u>	<u>\$ 47,410</u>
Total General Fund	<u>\$ 26,017,587</u>	<u>\$ 27,826,966</u>	<u>\$ 25,512,887</u>	<u>\$ 2,314,079</u>
Special Revenue Funds:				
Virginia Public Assistance Fund:				
Health and welfare:				
Welfare and social services:				
Public assistance and welfare administration	\$ 1,672,332	\$ 1,672,682	\$ 1,310,392	\$ 362,290
Total health and welfare	<u>\$ 1,672,332</u>	<u>\$ 1,672,682</u>	<u>\$ 1,310,392</u>	<u>\$ 362,290</u>
Total Virginia Public Assistance Fund	<u>\$ 1,672,332</u>	<u>\$ 1,672,682</u>	<u>\$ 1,310,392</u>	<u>\$ 362,290</u>
Children's Services Act Fund:				
Health and welfare:				
Welfare and social services:				
Program expenditures	\$ 303,818	\$ 303,818	\$ 228,734	\$ 75,084
Total health and welfare	<u>\$ 303,818</u>	<u>\$ 303,818</u>	<u>\$ 228,734</u>	<u>\$ 75,084</u>
Total Children's Services Act Fund	<u>\$ 303,818</u>	<u>\$ 303,818</u>	<u>\$ 228,734</u>	<u>\$ 75,084</u>
Drug Enforcement Fund:				
Public Safety:				
Public Safety				
Operations	\$ -	\$ -	\$ 27,528	\$ (27,528)
Total public safety	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,528</u>	<u>\$ (27,528)</u>
Total Drug Enforcement Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,528</u>	<u>\$ (27,528)</u>
Conservation Easement Fund:				
Community development:				
Development rights				
Development rights	\$ 45,000	\$ 125,000	\$ 72,071	\$ 52,929
Total Conservation Easement Fund	<u>\$ 45,000</u>	<u>\$ 125,000</u>	<u>\$ 72,071</u>	<u>\$ 52,929</u>

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2020 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Debt Service Fund:				
School Debt Service Fund:				
Debt service:				
Principal retirement	\$ 1,526,732	\$ 1,526,732	\$ 1,525,776	\$ 956
Interest and other fiscal charges	992,900	992,900	993,329	(429)
Total School Debt Service Fund	<u>\$ 2,519,632</u>	<u>\$ 2,519,632</u>	<u>\$ 2,519,105</u>	<u>\$ 527</u>
Primary Government Debt Service Fund:				
Debt service:				
Principal retirement	\$ 91,573	\$ 91,573	\$ 92,013	\$ (440)
Interest and other fiscal charges	160,127	160,127	159,687	440
Total Primary Government Debt Service	<u>\$ 251,700</u>	<u>\$ 251,700</u>	<u>\$ 251,700</u>	<u>\$ -</u>
Capital Projects Fund:				
General Government Capital Projects Fund:				
Capital projects:				
Communications equipment	\$ 590,085	\$ 901,639	\$ 282,566	\$ 619,073
Vehicles	30,000	30,246	24,256	5,990
Technology and equipment improvements	40,000	62,129	40,800	21,329
Sheriff vehicles	159,000	162,485	154,995	7,490
HVAC	-	160,940	11,522	149,418
Roofing	-	43,584	852	42,732
Sheriff equipment	10,000	10,000	9,661	339
Economic development	-	26,238	26,237	1
Reassessment	-	202,085	131,343	70,742
Parks - Shelter	-	20,723	-	20,723
Swimming pool	-	55,200	10,754	44,446
Painting and flooring	25,000	30,073	20,073	10,000
Paving	25,000	28,136	2,759	25,377
Landscaping	-	10,375	-	10,375
Buildings	-	32,617	9,031	23,586
Fencing - ballfield and pool	-	79,007	6,030	72,977
E911 Phone	241,452	241,452	34,680	206,772
Broadband	-	209,513	99,852	109,661
Mogans Mill Appalachian Trail	-	11,730	-	11,730
Citizens convenience center	-	4,105	4,106	(1)
Total General Government Capital Projects Fund	<u>\$ 1,120,537</u>	<u>\$ 2,322,277</u>	<u>\$ 869,517</u>	<u>\$ 1,452,760</u>
Total Primary Government	<u>\$ 31,930,606</u>	<u>\$ 35,022,075</u>	<u>\$ 30,791,934</u>	<u>\$ 4,230,141</u>

Schedule of Expenditures - Budget and Actual
 Governmental Funds
 For the Year Ended June 30, 2020 (Continued)

Fund, Function, Activity and Elements	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Discretely Presented Component Unit - School Board				
School Operating Fund:				
Education:				
Instruction	\$ 19,259,485	\$ 19,160,073	\$ 18,434,489	\$ 725,584
Administration, attendance and health	1,230,252	1,333,574	1,199,617	133,957
Pupil transportation services	1,115,675	1,096,355	1,005,771	90,584
Operation and maintenance services	2,227,940	2,294,438	2,137,260	157,178
Total School Operating Fund	<u>\$ 23,833,352</u>	<u>\$ 23,884,440</u>	<u>\$ 22,777,137</u>	<u>\$ 1,107,303</u>
Special Revenue Fund:				
School Food Service Fund:				
Education:				
School food services:				
Administration of school food program	\$ 811,452	\$ 819,818	\$ 856,665	\$ (36,847)
Total School Food Service Fund	<u>\$ 811,452</u>	<u>\$ 819,818</u>	<u>\$ 856,665</u>	<u>\$ (36,847)</u>
Capital Projects Fund:				
School Capital Projects Fund:				
Capital projects:				
Band equipment	\$ -	\$ 11,137	\$ 8,838	\$ 2,299
Athletic equipment and uniforms	12,000	22,884	19,028	3,856
Furniture replacement	25,000	219,827	219,827	-
Bus purchases	160,000	161,734	161,734	-
Fencing	15,000	15,000	7,800	7,200
School food - service equipment	-	14,407	2,475	11,932
HVAC	75,000	481,815	327,558	154,257
Roof replacements	-	131,684	-	131,684
Flooring replacements	-	17,236	17,236	-
Security improvements	50,000	96,551	96,550	1
Surfacing	-	18,979	-	18,979
Playgrounds and fields	30,000	109,694	94,693	15,001
Technology	244,750	941,760	287,619	654,141
Dorsch scholarship fund	-	19,528	19,528	-
Boyce Elem repairs	65,000	65,000	47,601	17,399
Signs	-	2,000	1,140	860
Painting	-	32,779	25,276	7,503
Johnson Williams middle renovation	-	11,556	11,555	1
Total capital projects	<u>\$ 676,750</u>	<u>\$ 2,373,571</u>	<u>\$ 1,348,458</u>	<u>\$ 1,025,113</u>
Total School Capital Projects Fund	<u>\$ 676,750</u>	<u>\$ 2,373,571</u>	<u>\$ 1,348,458</u>	<u>\$ 1,025,113</u>
Total Discretely Presented Component Unit - School Board	<u>\$ 25,321,554</u>	<u>\$ 27,077,829</u>	<u>\$ 24,982,260</u>	<u>\$ 2,095,569</u>

Other Statistical Information

COUNTY OF CLARKE, VIRGINIA

Government-Wide Expenses by Function
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works (1)	Health and Welfare
2010-11	\$ 1,905,789	\$ 406,759	\$ 3,205,467	\$ 900,060	\$ 2,447,164
2011-12	1,943,393	424,222	3,466,939	970,017	2,501,215
2012-13	2,039,336	566,006	3,462,973	1,001,606	2,101,344
2013-14	2,085,415	595,926	3,515,863	883,176	2,258,462
2014-15	2,228,785	598,469	4,414,115	863,529	2,418,330
2015-16	2,236,563	602,451	4,094,648	943,504	2,646,112
2016-17	1,756,158	691,496	4,312,322	942,657	2,859,737
2017-18	2,183,992	756,574	4,390,173	1,040,596	2,553,964
2018-19	2,432,025	815,472	5,018,338	1,149,634	2,177,021
2019-20	2,819,934	809,978	5,789,312	1,262,313	2,139,568

- (1) Public works total is reduced by the contribution to the component unit Clarke County Sanitary Authority
- (2) Education total includes both general government and component unit school board and is reduced by the contribution to the component unit school board.

Table 1

	<u>Education (2)</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>
\$	20,984,893	\$ 969,405	\$ 991,056	\$ 1,832,949	\$ 832,459	\$ 10,501	\$ 34,486,502
	21,767,329	1,001,174	708,196	2,061,986	867,469	9,081	35,721,021
	22,974,665	1,018,007	1,098,325	1,777,739	946,254	419,373	37,405,628
	23,785,661	999,980	1,656,333	1,671,404	895,992	8,714	38,356,926
	23,617,577	1,048,103	980,692	1,559,976	958,018	10,235	38,697,829
	23,362,861	1,046,407	866,154	1,453,276	928,141	10,090	38,190,207
	24,942,640	1,740,882	1,786,425	1,333,403	864,755	9,484	41,239,959
	24,113,225	1,184,765	751,064	1,262,545	991,414	10,405	39,238,717
	24,743,660	1,221,501	1,114,874	1,165,960	1,101,563	14,863	40,954,911
	26,436,334	1,153,029	676,267	1,101,459	945,879	19,753	43,153,826

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
2010-11	\$ 2,616,152	\$ 11,706,825	\$ 406,085
2011-12	2,422,452	11,747,408	439,405
2012-13	2,346,633	12,006,615	810,499
2013-14	2,312,708	12,076,289	1,297,384
2014-15	2,461,210	12,840,732	1,006,920
2015-16	2,852,037	12,760,998	405,142
2016-17	2,974,503	12,776,552	1,111,713
2017-18	2,954,132	12,775,540	241,152
2018-19	3,439,395	12,836,899	529,937
2019-20	3,127,521	13,262,749	385,747

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

GENERAL REVENUES						
General Property Taxes	Other Local Taxes (2)	Unrestricted revenues from money or property	Miscella- neous	Grants and Contributions Not Restricted to Specific Programs	Gain (Loss) on Disposal of Asset	Total
\$ 17,655,465	\$ 1,653,965	\$ 312,727	\$ 272,123	\$ 2,995,371	-	\$ 37,618,713
17,478,712	1,814,930	181,632	783,751	3,043,021	-	37,911,311
18,046,810	1,855,520	168,355	324,211	2,982,591	3,336	38,544,570
18,649,133	1,849,613	140,606	452,072	3,004,576	-	39,782,381
19,310,001	1,777,225	134,424	318,395	3,034,774	-	40,883,681
19,814,919	1,921,422	159,519	530,887	3,018,096	-	41,463,020
19,862,341	1,969,108	187,956	493,989	3,002,922	-	42,379,084
20,679,221	1,949,217	161,134	427,413	3,026,459	-	42,214,268
21,340,980	2,005,268	225,643	463,009	2,965,641	-	43,806,772
21,658,983	2,345,551	241,313	619,409	3,687,357	-	45,328,630

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>
2010-11	\$ 1,758,864	\$ 406,846	\$ 3,300,190	\$ 866,886	\$ 2,558,292	\$ 19,753,538
2011-12	1,705,944	422,609	3,291,332	971,266	2,480,546	19,362,230
2012-13	1,723,450	566,436	3,512,071	949,685	2,115,119	21,498,917
2013-14	1,742,173	595,936	3,536,630	898,325	2,251,459	20,891,004
2014-15	1,772,923	618,450	4,115,259	1,003,202	2,438,840	21,320,100
2015-16	1,822,898	629,270	4,073,933	1,087,367	2,662,444	21,651,173
2016-17	1,903,602	698,294	4,265,587	1,169,117	2,892,366	22,299,561
2017-18	1,995,469	723,002	4,505,954	1,112,695	2,558,960	22,658,730
2018-19	2,255,423	733,782	4,843,017	1,244,354	2,224,237	23,292,323
2019-20	2,347,142	711,005	5,231,723	1,261,127	2,125,558	23,651,598

(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>
\$ 900,137	\$ 814,400	\$ 3,531	\$ 4,087,218	\$ 16,577,174	\$ 51,027,076
920,144	721,318	1,242	4,497,146	14,668,743	49,042,520
948,452	1,081,175	11,430	4,420,922	3,381,480	40,209,137
929,900	1,648,207	(336)	4,286,713	7,654,661	44,434,672
952,685	984,087	18,980	4,379,113	3,055,653	40,659,292
962,519	849,873	12,956	4,192,646	1,950,746	39,895,825
973,326	1,273,491	5,144	4,066,811	5,332,860	44,880,159
1,021,052	661,213	29,623	3,223,790	3,650,407	42,140,895
1,071,994	1,130,526	12,460	3,194,090	3,011,845	43,014,051
1,052,845	680,416	23,720	2,770,805	2,217,975	42,073,914

COUNTY OF CLARKE, VIRGINIA

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

Fiscal Year	General Property Taxes	Other Local Taxes (3)	Permits, Privilege Fees, Regulatory Licenses	Fines and Forfeitures	Revenue from the Use of Money and Property	Charges for Services
2010-11	\$ 17,351,499	\$ 1,653,965	\$ 326,865	\$ 381,509	\$ 293,560	\$ 1,467,079
2011-12	17,569,637	1,814,930	236,880	362,725	165,093	1,338,568
2012-13	17,940,641	1,855,520	238,733	347,687	161,139	1,277,309
2013-14	18,466,352	1,849,613	286,818	237,835	135,704	1,280,108
2014-15	19,407,675	1,777,225	266,539	303,637	130,204	1,359,581
2015-16	19,734,792	1,921,422	280,881	304,861	157,216	1,677,127
2016-17	19,981,515	1,969,108	393,891	352,279	186,147	1,656,398
2017-18	20,774,033	1,949,217	328,391	357,254	158,930	1,654,201
2018-19	20,795,449	2,005,268	385,048	320,568	215,622	1,724,593
2019-20	21,188,556	2,345,551	323,687	233,648	237,696	1,419,963

(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>
\$ 141,845	\$ 315,412	\$ 14,907,445	\$ 36,839,179	\$ 567,178	\$ 37,406,357
648,323	263,772	15,004,334	37,404,262	307,792	37,712,054
194,021	351,897	15,978,905	38,345,852	-	38,345,852
334,942	258,406	16,348,249	39,198,027	-	39,198,027
182,402	159,612	16,822,126	40,409,001	-	40,409,001
382,181	307,618	15,854,309	40,620,407	-	40,620,407
361,299	186,469	16,867,526	41,954,632	-	41,954,632
293,108	226,368	16,043,151	41,784,653	-	41,784,653
318,702	173,447	16,332,477	42,271,174	-	42,271,174
468,046	105,397	17,335,343	43,657,887	-	43,657,887

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy (1)	Current Tax Collections (1)	Percent of Levy Collected	Delinquent Tax Collections (1), (2)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Tax Levy
2010-11	\$ 19,716,647	\$ 19,437,175	98.58%	\$ 144,661	\$ 19,581,836	99.32%	\$ 1,939,623	9.84%
2011-12	19,776,620	19,650,841	99.36%	140,961	19,791,802	100.08%	2,008,440	10.16%
2012-13	19,976,661	20,033,782	100.29%	94,917	20,128,699	100.76%	1,991,275	9.97%
2013-14	20,499,518	20,661,349	100.79%	45,265	20,706,614	101.01%	2,261,984	11.03%
2014-15	20,980,117	21,454,716	102.26%	74,554	21,529,270	102.62%	2,096,823	9.99%
2015-16	21,383,904	21,672,649	101.35%	19,419	21,692,068	101.44%	2,095,157	9.80%
2016-17	21,641,717	21,511,699	99.40%	321,933	21,833,632	100.89%	2,036,380	9.41%
2017-18	21,841,583	22,374,271	102.44%	224,500	22,598,771	103.47%	2,071,734	9.49%
2018-19	21,295,315	22,607,804	106.16%	100,981	22,708,785	106.64%	2,373,029	11.14%
2019-20	22,947,025	22,927,936	99.92%	182,993	23,110,929	100.71%	3,235,671	14.10%

(1) Exclusive of penalties and interest.

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

Assessed Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Estate (1)	Personal Property and Mobile Homes	Machinery and Tools	Public Utility (2)		Total
				Real Estate	Personal Property	
2009-10	\$ 2,226,939,452	\$ 121,592,042	\$ 19,086,630	\$ 54,229,648	\$ -	\$ 2,421,847,772
2010-11	2,189,128,079	125,806,164	17,424,033	56,051,400	-	2,388,409,676
2011-12	2,190,224,504	128,161,170	16,579,941	62,777,134	-	2,397,742,749
2012-13	2,195,199,863	133,156,000	15,478,677	63,758,974	-	2,407,593,514
2013-14	2,202,442,172	137,517,528	14,729,940	64,243,208	-	2,418,932,848
2014-15	2,209,918,924	140,683,592	14,079,731	64,514,825	-	2,429,197,072
2015-16	2,125,953,962	146,341,321	15,926,677	67,026,398	-	2,355,248,358
2016-17	2,040,151,212	151,716,784	15,961,187	67,718,041	-	2,275,547,224
2017-18	2,054,072,530	158,886,595	13,701,728	69,909,256	-	2,296,570,109
2018-19	2,074,702,400	166,582,252	13,309,929	69,434,398	-	2,324,028,979
2019-20	2,245,740,742	172,695,652	13,640,472	67,952,261	-	2,500,029,127

(1) Real estate is assessed at 100% of fair market value.
(2) Assessed values are established by the State Corporation Commission.

Property Tax Rates (1)
Last Ten Fiscal Years

Fiscal Year	(2) Real Estate	Mobile Homes	Personal Property	Rescue Vehicles	Machinery and Tools	Public Utility	
						Real Estate (2)	Personal Property
2010-11	\$.62/.62	\$.62/.62	\$ 4.83/4.69	\$ 2.41/2.35	\$ 1.25	\$ 0.62	4.00
2011-12	.62/.63	.62/.63	4.69/4.496	2.35/2.248	1.25	0.62	n/a
2012-13	.63/.63	.63/.63	4.496/4.496	2.248/2.248	1.25	0.63	n/a
2013-14	.63/.655	.63/.655	4.496/4.496	2.248/2.248	1.25	0.63	n/a
2014-15	.655/.655	.655/.655	4.496/4.496	2.248/2.248	1.25	0.655	n/a
2015-16	.655/.72	.655/.72	4.496/4.496	2.248/2.248	1.25	0.655	n/a
2016-17	.72/.71	.72/.71	4.496/4.496	2.248/2.248	1.25	0.72	n/a
2017-18	.71/.71	.71/.71	4.496/4.496	2.248/2.248	1.25	0.71	n/a
2018-19	.71/.71	.71/.71	4.496/4.496	2.248/2.248	1.25	0.71	n/a
2019-20	.71/.615	.71/.615	4.496/4.496	2.248/2.248	1.25	0.71	n/a

(1) Per \$100 of assessed value.

(2) The County collects property taxes based on installments. Calendar year 2010 was a reassessment year for real property. The tax neutral rate for calendar year 2010 was computed to be \$.60/100. Calendar year 2016 was a reassessment year. The tax neutral rate for calendar year 2016 was computed to be \$.7165/100. Calendar year 2020 was a reassessment year. The tax neutral rate for calendar year 2020 was computed to be \$.615/100.

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

Fiscal Year	Population (1)	Assessed Value (in thousands) (2)	Gross & Net Bonded Debt (3)	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2009-10	14,565	\$ 2,421,848	\$ 44,596,490	1.84%	\$ 3,062
2010-11	14,458	2,388,410	43,187,940	1.81%	2,987
2011-12	14,458	2,397,743	36,753,000	1.53%	2,542
2012-13	14,458	2,407,594	34,490,500	1.43%	2,386
2013-14	14,348	2,418,933	32,208,000	1.33%	2,245
2014-15	14,423	2,429,197	29,814,000	1.23%	2,067
2015-16	14,423	2,355,248	27,400,000	1.16%	1,900
2016-17	14,374	2,275,547	24,995,000	1.10%	1,739
2017-18	14,508	2,296,570	23,340,000	1.02%	1,609
2018-19	14,523	2,324,029	21,640,000	0.93%	1,490
2019-20	14,619	2,500,029	20,295,000	0.81%	1,388

(1) <https://www.census.gov/quickfacts>

(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
Last Ten Fiscal Years

	FY 19 Carryover	FY 20 Original Budget	FY 20 Project Transfers	FY 20 Supplemental Budget	Final Budget
Expenditures:					
HVAC System Replacement	\$ 119,280	\$ -	\$ 41,660	\$ -	\$ 160,940
Roofing	52,732	-	(10,000)	-	42,732
Painting and Flooring	-	25,000	5,073	-	30,073
Landscaping	10,375	-	-	-	10,375
Asphalt, Sidewalk, Path	3,136	25,000	-	-	28,136
Courthouse Complex Repairs (formally GenDist Court Bldg Repair)	27,681	-	4,936	-	32,617
Sheriff's Equipment	-	10,000	-	-	10,000
Auto Replacement	246	30,000	-	-	30,246
Sheriff's Vehicles	3,485	159,000	-	-	162,485
Citizen's Convenience Center	3,012	-	1,093	-	4,105
Southeastern Coll. Trans	42,900	-	(16,662)	-	26,238
Josephine School Museum	852	-	-	-	852
Morgan's Mill Appalachian Trail	-	-	(3,270)	15,000	11,730
Technology Improvements	22,129	40,000	-	-	62,129
Communications Equipment	311,554	590,085	-	-	901,639
911 Phone Systems	-	241,452	-	-	241,452
Telecommunication & Broadband Study	-	-	-	209,513	209,513
Swimming Pool	55,200	-	-	-	55,200
Fencing - ballfield and pool	79,007	-	-	-	79,007
Parks - Kohn Prpty Development	15,000	-	(15,000)	-	-
Parks - Shelter	20,723	-	-	-	20,723
Reassessment	109,915	-	(7,830)	100,000	202,085
Total expenditures	<u>\$ 877,227</u>	<u>\$ 1,120,537</u>	<u>\$ -</u>	<u>\$ 324,513</u>	<u>\$ 2,322,277</u>

School Board Capital Projects Carryover Budget Allocations

	FY 19 Carryover	FY 20 Original Budget	FY 20 Project Transfers	FY 20 Supplemental Budget	Final Budget
Expenditures:					
Tri-County Virginia OIC Donation	\$ -	\$ -	\$ (55,472)	\$ 75,000	\$ 19,528
Furniture replacement	10,373	25,000	134,454	50,000	219,827
Band equipment	11,137		-	-	11,137
Athletic equipment and uniforms	-	12,000	-	10,884	22,884
Bus purchases	-	160,000	1,734	-	161,734
School vehicles	-	-	(25,000)	25,000	-
School food - service equipment	14,407	-	-	-	14,407
Fencing	-	15,000	-	-	15,000
Signs	2,000	-	-	-	2,000
Fields and Playgrounds	2,707	30,000	61,987	15,000	109,694
Surfacing	41,016	-	(22,037)	-	18,979
Painting	135,167	-	(102,388)	-	32,779
HVAC	71,930	75,000	(25,115)	360,000	481,815
Cooley Lower Campus renovations	-	-	-	-	-
Cooley Upper Campus renovations	-	-	-	-	-
Roof replacements	131,684	-	-	-	131,684
Flooring replacements	-	-	17,236	-	17,236
Security improvements	23,506	50,000	3,045	20,000	96,551
Boyce Elementary repairs	-	65,000	-	-	65,000
Johnson Williams Middle renovation	-	-	11,556	-	11,556
Technology	533,460	17,000	(43,066)	14,550	521,944
Technology (VPSA)	149,000	155,000	(1,000)	-	303,000
Technology Administration	-	60,000	37,590	-	97,590
Technology-Food service	-	12,750	6,476	-	19,226
Total expenditures	\$ 1,126,387	\$ 676,750	\$ -	\$ 570,434	\$ 2,373,571

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Compliance



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Clarke, Virginia, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County of Clarke, Virginia's basic financial statements and have issued our report thereon dated March 3, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Clarke, Virginia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Clarke, Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Clarke, Virginia's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Clarke, Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002.

County of Clarke, Virginia's Response to Findings

County of Clarke, Virginia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. County of Clarke, Virginia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robinson, Farmer Cox Associates

Charlottesville, Virginia

March 3, 2021



**Independent Auditors' Report on Compliance for Each Major Program and on
Internal Control over Compliance Required by the Uniform Guidance**

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

Report on Compliance for Each Major Federal Program

We have audited the County of Clarke, Virginia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County of Clarke, Virginia's major federal programs for the year ended June 30, 2020. The County of Clarke, Virginia's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Clarke, Virginia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Clarke, Virginia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County of Clarke, Virginia's compliance.

Opinion on Each Major Federal Program

In our opinion, the County of Clarke, Virginia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the County of Clarke, Virginia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Clarke, Virginia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Clarke, Virginia's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Robinson, Farmer, Cox Associates
Charlottesville, Virginia
March 3, 2021

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

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:			
Medicaid Cluster:			
Direct payments			
Medical Assistance Program	93.778	n/a	\$ 8,053
Pass Through Payments:			
Department of Social Services:			
Medical Assistance Program	93.778	1200119, 1200120	180,453
Total Medicaid Cluster			\$ 188,506
Pass Through Payments:			
MaryLee Allen Promoting Safe and Stable Families Program	93.556	0950118, 0950119	2,591
Temporary Assistance For Needy Families (TANF)	93.558	0400119, 0400120	70,612
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	0500120	74
Low-Income Home Energy Assistance	93.568	0600419, 0600420	11,381
Child Care and Development Fund (CCDF) Cluster:			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0760119, 0760120	\$ 14,105
Total Child Care and Development Fund (CCDF) Cluster			14,105
Stephanie Tubbs Jones Child Welfare Services Program	93.645	0900118, 0900119	108
Foster Care - Title IV-E	93.658	1100119, 1100120, 1110119	79,864
Adoption Assistance - Title IV-E	93.659	1120119, 1120120	28,951
Social Services Block Grant	93.667	1000119, 1000120	85,648
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	9150118, 9150119	517
Children's Health Insurance Program (CHIP)	93.767	0540119, 0540120	2,834
Total Department of Health and Human Services			\$ 485,191
Department of Agriculture:			
Child Nutrition Cluster:			
Pass Through Payments:			
Department of Agriculture:			
Food Distribution	10.555	unavailable	\$ 45,003
Department of Education:			
National School Lunch Program	10.555	201919N109941 / 202020N109941	129,088
COVID-19 - National School Lunch Program	10.555	202020N8530341	18,813
School Breakfast Program	10.553	201919N109941 / 202020N109941	43,241
COVID-19 - School Breakfast Program	10.553	202020N8530341	7,825
COVID-19 - Summer Food Service Program for Children	10.559	202020N8530341	188,149
Total Child Nutrition Cluster			\$ 432,119
SNAP Cluster:			
Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0010119, 0010120, 0040119, 0040120	\$ 176,625
Total SNAP Cluster			176,625
Total Department of Agriculture			\$ 608,744

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2020

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Homeland Security:			
Direct payments:			
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	n/a	107,328
Pass Through Payments:			
Department of Homeland Security: Emergency Management Performance Grants	97.042	unavailable	\$ 11,425
Total Department of Homeland Security			<u>\$ 118,753</u>
Department of Justice:			
Direct payments:			
State Criminal Alien Assistance Program	16.606	n/a	\$ 3,929
Equitable Sharing Program	16.922	n/a	6,832
Pass Through Payments:			
Department of Criminal Justice Service: Bulletproof Vest Partnership Program	16.607	unavailable	\$ 3,610
Edward Byrne Memorial Justice Assistance Grant Program	16.738	20-T1131LO17	944
Violence Against Women Formula Grants	16.588	19-P4438VA18, 20-Q4438VA19	28,082
Crime Victim Assistance	16.575	19-S3591VW17, 20-T3591VW18	52,597
Total Department of Justice - pass-through			<u>\$ 81,623</u>
Total Department of Justice - pass-through payments			<u>\$ 85,233</u>
Total Department of Justice			<u>\$ 95,994</u>
Department of Transportation:			
Pass Through Payments:			
Department of Motor Vehicles: Alcohol Open Container Requirements	20.607	154AL-19-59084, 154AL 20 50218	\$ 6,887
Highway Safety Cluster State and Community Highway Safety	20.600	FSC-19-59082, FSC-20-50219	\$ 3,976
Total Highway Safety Cluster			<u>3,976</u>
Total Department of Transportation			<u>\$ 10,863</u>
Department of Treasury:			
Pass Through Payments:			
Virginia Department of Accounts: COVID-19 - Coronavirus Relief Fund	21.019	SLT0022	\$ 740,521
Department of Education:			
Direct Payments:			
Pass Through Payments:			
Department of Education: Title I Grants to Local Educational Agencies	84.010	S010A180046, S010A190046	\$ 193,981
Special Education Cluster:			
Special Education - Grants to States (IDEA, Part B)	84.027	H027A180107, H027A190107	\$ 431,664
Special Education - Preschool Grants (IDEA Preschool)	84.173	H173A180112, H173A190112	14,627
Total Special Education Cluster			446,291
English Language Acquisition State Grants	84.365	Unknown	5,580
Career and Technical Education - Basic Grants to States (Perkins IV)	84.048	V048A190046	23,496
Supporting Effective Instruction State Grants	84.367	S367A180044, S367A190044	38,041
Student Support and Academic Enrichment Program	84.424	S424A190048	13,822
Total Department of Education			<u>\$ 721,211</u>
Total Expenditures of Federal Awards			<u>\$ 2,781,277</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, 2020

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Clarke, Virginia under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Clarke, Virginia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Clarke, Virginia.

Note 2 - Summary of Significant Accounting Policies

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

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

Note 3 - Food Donation

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

Note 4 - Indirect Cost Rate

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

Note 5 - Subrecipients

No awards were passed through to subrecipients.

Note 6 - Relationship to Financial Statements

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

Intergovernmental federal revenues per the basic financial statements:

Primary government:	
General Fund	\$ 876,856
Special Revenue Funds:	
Virginia Public Assistance Fund	643,718
Comprehensive Services Act Fund	10,396
Drug Enforcement Fund	6,832
Debt Service Funds:	
School Debt Service Fund	107,745
Agency Funds:	
Unemployment compensation benefits fund	14,160
Total primary government	<u>\$ 1,659,707</u>
Component Unit School Board:	
School Operating Fund	\$ 780,393
School Capital Improvement Fund	14,550
School Food Service Fund	440,485
Total component unit school board	<u>\$ 1,235,428</u>
Component Unit Clarke County Sanitary Authority:	
Water Fund	\$ 255
Sewer Fund	255
Total component unit school board	<u>\$ 510</u>
Total federal expenditures per basic financial statements	<u>\$ 2,895,645</u>
Less amounts not reported on the Schedule of Expenditures of Federal Awards:	
Payment in lieu of taxes	\$ 6,623
Build America Bond interest rate subsidy	107,745
Total federal expenditures per basic financial statements	<u>\$ 2,781,277</u>
Total federal expenditures per the Schedule of Expenditures of Federal Awards	<u><u>\$ 2,781,277</u></u>

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

 Material weakness(es) identified? No

 Significant deficiency(ies) identified? None Reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

 Material weakness(es) identified? No

 Significant deficiency(ies) identified? None Reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? No

Identification of major programs:

<u>CFDA #</u>	<u>Name of Federal Program or Cluster</u>
84.027	Special Education Cluster (IDEA):
84.173	Special Education - Grants to States (IDEA, Part B)
	Special Education - Preschool Grants (IDEA Preschool)
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? No

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

Section III - Federal Award Findings and Questioned Costs

None

Section II - Financial Statement Findings

None

Section IV - Commonwealth of Virginia Findings

2020-001 - Compliance Finding - Special Welfare Bank Account

Criteria:

Per Section 3-15 of the *Specifications for Audits of Counties, Cities, and Towns*, all Child Welfare accounts with sustained balances must be interest-bearing accounts.

Condition:

The portion of special welfare dedicated to individuals with sustained balances is not maintained in an interest-bearing account.

Cause:

When the Special Welfare bank account was established, it was not set up as an interest-bearing account.

Effect:

Individuals with sustained Special Welfare balances are not earning interest as required.

Recommendation:

We recommend that the County establish an interest bearing account to place funds for individuals with sustained Special Welfare balances.

Management Response and Corrective Action Plan:

The Clarke County Department of Social Services' bank account currently has \$32,166 in SSI payments that were collected from 2014-2017 for a Title IV-E foster child that was in our custody during this timeframe. The DSS Director and Administrative Services Manager at that time did not apply these monthly SSI payments toward the Title IV-E maintenance funds spent on the child's care as they should have done. Additionally, the Social Worker did not take action with SSA to suspend SSI payments as required.

Director Parker and ASM Scott have met with the Virginia Department of Social Services Regional Consultant and Area Manager, and have been instructed to credit Title IV-E in the March 2021 Laser submission. This submission will post in LASER no later than April 10, 2021. ASM Scott will contact the County Treasurer to request that the \$32,166 be moved into the General Fund, as this amount will be deducted from the County's monthly state reimbursement once the credit posts in LASER.

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

2020-002 - Compliance Finding - Special Welfare Bank Account

Criteria:

Per Section 3-15 of the *Specifications for Audits of Counties, Cities, and Towns*, the Special Welfare ledger account maintained by the Department of Social Services should be reconciled with the Special Welfare bank statement maintained by the County's Treasurer's Office.

Condition:

The Special Welfare ledger account maintained by the Department of Social Services does not reconcile with the Special Welfare bank statement maintained by the County's Treasurer's Office.

Cause:

The County did not have procedures in place to reconcile the Special Welfare ledger with the Special Welfare bank account.

Effect:

Errors could occur without being detected in the Special Welfare Ledger or Special Welfare bank account.

Recommendation:

We recommend that the Special Welfare ledger and Special Welfare bank account are reconciled on a monthly basis and that any discrepancies are investigated, documented, and corrected.

Management Response and Corrective Action Plan:

The Clarke County Department of Social Services is now receiving copies of the bank statement from the County Treasurer each month, and the special welfare ledger and bank statements are being reconciled. Though no discrepancies exist at this time, DSS will investigate, document and correct any discrepancies if they should occur.

Section V - Prior Year Audit Findings

2019-001 - Compliance Finding - No Annual Review of Employee System Access at Local Department of Social Services

Clarke County Board of Supervisors

Building Department Update

Clarke County Board of Supervisors

VDOT Update

February 16, 2021

Clarke County Board of Supervisors
Regular Meeting
Main Meeting Room

1:00 pm

At a regular meeting of the Board of Supervisors of Clarke County, Virginia, held in the Berryville Clarke County Government Center, 101 Chalmers Court, 2nd Floor, Berryville, Virginia, conducted on Tuesday, February 16, 2021, at 1:00 pm.

Board Members

Present Afternoon Session: Doug Lawrence – Russell District; David S. Weiss – Buckmarsh / Blue Ridge District; Terri T. Catlett - Millwood / Pine Grove District; Bev B. McKay – White Post District

Matthew E. Bass – Berryville District participated by electronic means from 6 Rice Street Berryville, Virginia 22611, because of a temporary illness.

Absent Afternoon Session: None

County Staff Present

Brenda Bennett, Chris Boies, Felicia Hart, Cathy Kuehner, Brandon Stidham, Brianna Taylor

Constitutional / State Offices / Other Agencies

Sheriff Anthony 'Tony' Roper

Press

Mickey Powell

Others Present

Mary Ivie, Joshua Raimundo

1) Call to Order

Chair Weiss called the afternoon session to order at 1:01 pm.

Chris Boies stated that Supervisor Bass was participating by phone because of a temporary illness.

2) Adoption of Agenda

- Add Closed Session pursuant to §2.2-3711-A1 Specific Employees or appointees of the Board.

Supervisor Catlett moved to adopt the agenda as amended. The motion carried by the following vote:

Matthew E. Bass	-	Aye
Terri T. Catlett	-	Aye
Doug M. Lawrence	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

3) Citizens Comment Period

No persons appeared to address the Board.

4) VDOT

The following update was provided to the Board of Supervisors via email by Ed Carter, Residency Administrator.

Maintenance:

- Conducted shoulder repairs on Rt. 641, Lewisville Rd. and will continue operations this month on Rt. 672, Swimley Rd.
- Performed brush cutting on Rt. 644, Stone Bridge Rd. and will continue this month on the same route.
- Repaired potholes and graded various routes and will continue this month as the weather permits.
- VDOT have to be cautious when grading non-hard surfaced roads this time of year.
- If the roadway moisture content is not correct VDOT can create an issue with the road surface coming apart.

- VDOT has spent considerable time and funds mobilizing and responding to weather events both snow and freezing rain. Our forecast indicates we will be in this pattern until the end of this week.

Board Issues:

- Rt. 7/601 - NOVA is moving forward with extending the westbound left turn lane on Rt. 7 at Rt. 601. Our participation is funding the relocation on the underground electric lines to the flashing signal. Estimated cost is \$20,000. VDOT has developed a preliminary plan for the expansion of the parking area at the intersection to 68 spaces. Just construction costs are estimated at \$225,000. This does not include design, environmental, and stormwater management. I emphasize "Preliminary."
- Erosion complaints along Rt. 621 Lockes Mill Rd. – VDOT has received several inquiries about this issue, some of it on private property but close to the roadway. Regrettably, VDOT cannot control the flooding along the river. All VDOT can do is respond and repair the roadway when it is impacted. VDOT does not have the resources or funding to armor the entire route.
- Sidewalks, Town of Boyce - We have been working with officials of the Town on sidewalk needs in the Town, either repair or adding new. We have supplied some options, and I plan to address the Town work session later this month.

Chris Boies stated that Ed Carter would attend by phone but could not because he had a call about the snow that is coming later this week. He mentioned that there was concern that it could be up to three (3) inches of snow per hour.

Supervisor Lawrence

- Will this Board get to discuss the \$225,000 for the parking lot estimate on VA Route 7 and Route 601?
 - Chris Boies stated that VDOT would need to hear from the Board before proceeding with that project.
 - Chair Weiss explained that the Board has the right to ask specifically where the funds are coming from and its effects on other issues.
 - Chris Boies indicated that he would pass along that the Board would like to discuss in a future meeting.

- Chair Weiss clarified that the Board knows and has conveyed that there are serious issues pertaining to that area, believes VDOT is examining ways to address those concerns.

Supervisor Catlett

- Asked how many parking spaces are currently in the parking area.
 - Chris Boies stated that he would get that information.

Chair Weiss

- Need to follow-up on the Lockes Mill Road issue, personally receiving concerns that the road is eroding into the river. Discussed this with Jeremy Camp, Zoning Administrator, but County needs to create a list and be knowledgeable about how private landowners along the river can lawfully improve their river banks.

Chair Weiss and Vice-Chair McKay indicated that VDOT did a good job on the last snowstorm.

5) Economic Development & Tourism Update

Felicia Hart, Director of Economic Development and Tourism, presented the following:

1. Convene a group of hospitality owners/operators (topics to include TOT, short-term rentals, Civil War)
 - Group has met once in person. Discussion continues with business owners on for updates/status
2. Engage stakeholders on the feasibility of a hotel in Berryville (this would include owners/operators in the region)
 - Participate in a weekly update of the travel industry. This covers the hotel industry. Talked last week with regional DMOs who get the STR report (monthly hotel industry booking numbers), and many hotels are still understaffed and way under-booked due to COVID. Talk now for the industry is that the numbers will not get better until at least 2023. Many travelers are now utilizing short-term rentals. No investors are looking right now. Will continue to review.
3. Continue efforts on business attraction, retention, and growth (seminars, promotion, assistance).

- I continue to work closely with the Virginia Employment Commission, Virginia Career Works, Lord Fairfax Small Business Development Center, and other agencies as needed. We are currently working with the USDA and other Federal agencies to take advantage of their programs.
- While in Front Royal, I collaborated with Page and Rockingham County to develop the Connect 340 program. We applied for and won, a REDI (Rural Economic Development Initiative) grant from the USDA. USDA has allowed this program to follow me. This grant provides extensive research for our area(s) aimed at outdoor tourism-related businesses. It is based on our quality of life and the resources that we have. The research includes other areas/states that have been successful in recruiting these types of businesses and their overall marketing plan. We hosted our second Zoom meeting, fine-tuning our research needs/areas.
- We continue to work with our bigger local businesses regarding their hiring and training needs. Once determined, we provide assistance and introductions with programs that can help. We're also working directly with HR managers to provide information about our locality for potential new employees, i.e., quality of life, educational opportunities, etc.
- We have had another status meeting with the Virginia Economic Development Partnership regarding potential new businesses in our region. We're proactive with regards to types of businesses – and areas that are currently available.
- We have now successfully completed our second extended conference call with Cochran's Lumber regarding the Economic Gardening program. From this call, researchers show their findings to determine Cochran's Lumbers' best opportunities for not only increased sales, but to better understanding their competition, where sales opportunities are, and how to better promote (and to who) their products.
- We will start working with C2M on their second phase of this same program.
- Via conference call, we are meeting next week with the USDA to continue the discussion on the USDA Rural Development Value Added Producer grant with a local farmer.
- We have been regularly communicating with local businesses/non-profits to make them aware of the new PPP 2.0 program. Lord Fairfax Small Business Development Center has already been working with five local businesses to determine eligibility.

4. Engage in a dialogue with property owners of vacant buildings and the developable land to spur economic activity.
 - We continue the discussion with some local property owners.
 - Regularly run queries about new properties on the market to start a dialogue.
 - We produced the graphics for the oversize “For Sale/Rent” posters designed to spur discussion.
 - We have regular meetings/updates with Christy Dunkle and she continues to make introductions.
5. Evaluate what is needed to make the Berryville Main Street program viable and successful – report back to Joint Committee on recommendation.
 - Have initiated several meetings with both current and past board members for a better understanding of the history of the Berryville Main Street program. We are working on potential partnership opportunities for events, trainings, and campaigns. While the board members themselves will determine the fate of the program - they are at least trying and wanting to make a difference. They already have strong relationships with many of the business owners, and we can work to take advantage of that asset in getting the word out and helping us better understand current reality.
6. Formalize website and social media strategies for economic development.
 - Work continues. We have talked with other localities to learn what does/doesn’t work. What pages and community infographics to include. Then production of those individual pieces will be initiated based on budget. We have a meeting with the Virginia Economic Development Partnership to incorporate the VAScan program as a tool for us. This program includes land and property offerings in Clarke County. In our first training, we will be working to determine what properties would qualify to be included in this State listing database.
7. Establish relationships, and provide training for, realtors in the area.
 - I am now planning one-on-one meetings with local realtors – both in Clarke County and surrounding areas.
 - Made introductions last week with ED at the Blue Ridge Association of Realtors to collaborate on potential Zoom training meetings with the USDA, LFSBDC, and others.
 - We are working to educate/train realtors on incentives and programs that Clarke County has in place, i.e., Waterloo Availability Fees, town incentives, and grants that may be available to prospective new businesses.

8. Develop and implement an incentive program using the CARES funding
 - Currently, as stated earlier, we are working to educate businesses and non-profits as to what the PPP 2.0 version is offering.
 - The Clear Brook Welcome Center display was a great opportunity. We showcased Main Street and other Clarke County towns/communities, numerous non-profits including Long Branch, Blandy, Historical Association, Farmers Market, the Clarke County Equine Alliance, and Shenandoah Spirits Trail that showcased our two wineries. Special thanks to Chris Bates for getting organizations to participate.
 - We were able to produce three banners that will be used throughout the year at events/programs and at places like the Clear Brook Welcome Center.
 - We produced a Profile Sheet that will be utilized to promote Clarke County to various travel writers, travel bloggers, and DMOs. Our profile sheet will be distributed at numerous shows (courtesy of SVTP, SVTA, and others) attending the shows.
 - Regionally our “Open and Safe” program was just showcased on the State’s Tourism website. The story headline is “Virginia Destinations that Go Above and Beyond for Visitor Safety in 2021.
 - We produced short videos of local business owners and videos of our area. Thank Betsy Pritchard of Smithfield Farm Bed and Breakfast for participating in this. This will give us access to video that will be utilized for future projects – including those with the State Tourism, Shenandoah Valley Tourism Partnership, Shenandoah Valley Travel Association, Shenandoah Spirits Trail, social media, and many others.
 - We also produced the artwork for the over-size for sale/rent signs that will be utilized by property owners. These are colorful signs that include my contact information and make mention of incentives that might be available.
 - We continue to have weekly conference calls with EDAs from both Winchester City and Frederick County. Meeting also includes LFSBDC (Christine Kriz) and the Top of Virginia Chamber (Cynthia Snyder). It also includes the United Way as needed. This weekly communication helps us to better understand what our current reality is and how we can adjust sooner to meet those needs. We also serve as a clearinghouse of new information regarding grants and training opportunities. We continue to push the “Open and Safe” COVID campaign.

- We are in regular communication with our local community banks to ensure we are not missing areas of concern for our “Main Street” businesses or other opportunities.

Other Projects:

Economic Development

- We are working with the Clarke County Farmers’ Market to not only help promote them but also work to train their farmers on state and federal programs (funding/grants) that they can take advantage of.
- We continue to regionally participate as part of the Small Business Resiliency Team program as part of a GOVirginia grant. This is in partnership with Lord Fairfax Small Business Development Center. This program assists small businesses with marketing, financial guidance, the creation of an e-commerce website, and accounting software.
- Continue to utilize Christine Kriz and her staff from the Lord Fairfax Small Business Development Center to meet with and educate business/property owners.
- We had a discussion last week with Blandy to host a Zoom educational training event for local producers regarding the Spotted Lantern Fly. This highly invasive species can prove detrimental to some of our crops – especially the fruit and wine industries. Sadly the Spotted Lantern Fly was just recently found at Blandy.
- We continue working regionally to promote the Workforce Initiative. This program works to put businesses in front of high schoolers to show them potential career opportunities.
- Regionally we are producing a NSV Talent website. This site will highlight each areas’ quality of life (including P&R), educational opportunities, and other pertinent information that people are looking for when job hunting.
- We continue participating regionally in the Startup Shenandoah Valley program. This program works with businesses to identify and address their risks while scaling up.
- I continue to meet regularly with Clarke County’s Planning and Zoning Directors for updates/catch-ups.
- I have regular communication with our local farmers and those that participate in the Farmers Market to provide them with updates. Our next meeting with the officers of the farmers market is later this month.

- We continue to see some turnover in smaller businesses – i.e., restaurants and some others.
- Make mention of the latest unemployment numbers. Clarke County is pretty insulated compared to our surrounding localities. To date, a total of 122 claims have been filed.

Tourism

- As part of the Shenandoah Valley Spirits Trail, we just finalized our latest video that highlights Twin Oaks Tavern Winery. This video is available on the Spirits Trail website, the Virginia Tourism Corporation’s site, and others. It is hosted on YouTube and shared via numerous social media outlets also.
- I have started producing occasional stories for the Top of Virginia Chamber highlighting Clarke County.
- We continue to update the Virginia Tourism Corporation, the Shenandoah Valley Travel Association, and other websites regarding Clarke County and our assets/businesses. This includes providing photography and video as time allows. Because of time constraints, we are missing opportunities to highlight Clarke County via blogs, itineraries, and “What’s New” stories.
- We have been successful working with local photographers who have offered their works to us. They are providing their images at no cost to us with just a copyright credit. We are (and will be) incorporating these images in our websites and social media opportunities, in addition to other outlets.
- Followed up with Mayor Arnold’s suggestion about potential signage at the trailheads to remind visitors of our downtown area - (special thanks to Alison Teeter for the introduction to the “Trail Boss” Chris Brunton). We have discussed where potential signage can go (VDOT vs State Park properties) and what said signage could incorporate. In the works is a new Eagle Scout kiosk project at Bear’s Den that we could also potentially include our messaging on. The next step is hiring a graphic artist to produce said pieces.
- Make mention of the Virginia Tourism numbers. Clarke County’s local tax receipts increased 3.1% in 2019. That number beat out some of our neighboring communities during that same time – I have included those in your packet as well.

Chair Weiss

- How many businesses from Clarke County are participating in the Small Business Resiliency Team program? Felicia Hart expressed that at this time, there have been 14 businesses total for the region, and two (2) of those are from Clarke County.

Supervisor Lawrence

- Asked that Spotted Lantern Fly links to information and permits be put on the County website. Felicia Hart confirmed that education is key and that information and links will be put on the website.
- Believe that the spotted Lantern Fly issue should be brought to State Officials because 2.5 years ago, it was controllable, but now it is not controllable because it is spread-out. Felicia Hart explained that another issue is that in Clarke, there is an endangered bumblebee which will make controlling the Spotted Lantern Fly even harder.
- Is there a program to go from wholesale to retail, to help a business transition from wholesale to retail? Felicia Hart explained that there are State programs and asked that if businesses have questions to give her a call and she will assist them in getting more information.

Vice-Chair McKay

- Under the Virginia Tourism Corporation - Travel Economic Impacts, Local Travel Receipts had concerned that property taxes were included in more than one group.
 - Supervisor Lawrence opined that he believes that personal property tax was from Bed & Breakfast and similar businesses.
 - Supervisor Lawrence asked, and Felicia Hart confirmed that she would reach out to BTC to find out how that data is generated.
 - Vice-Chair McKay indicated that he had concerns with how everything is accounted for because for tourism, you do not want to lump in the other personal property taxes that are not related to tourism. Felicia Hart reiterated that it is a level playing field across the State; therefore, it is looked at the same for each locality. Adding that these are good numbers to be working with.

Supervisor Bass

- Asked if there was a way for local businesses to be on one website, for example, a Clarke County Marketplace, to shop local goods all online.
 - Felicia Hart stated that it is an interesting challenge, other localities have pulled that together, but the issue is who will be in charge of it to make sure it does not become outdated.
 - Felicia Hart conveyed that her fear is that some businesses will not be invested and then who will be in charge of updates to keep it current.
 - Felicia Hart expressed that it could be examined and believe there could be an opportunity from a Chamber perspective since we are members.
 - Supervisor Bass stated that Berryville Main Street might be able to help. Felicia Hart explained that from a Virginia Main Street program perspective, it is not one of the missions that they are responsible for. Adding that there is no reason that they could not, but they also need the staff and resources. Conveyed that she would look further into this and have a greater discussion.

Supervisor Catlett

- Thanked Felicia Hart for all of the information and acknowledgment of personnel who have assisted.
- Asked and Felicia Hart confirmed that DMO stands for Destination Marketing Organization. Felicia Hart added that last year this Board recognized the Economic Development and Tourism Department as the DMO for Clarke County.
- Asked and Felicia Hart answered that STR stands for Star Report, which is a monthly subscription that some bigger tourism divisions subscribe to; it works and calculates all of the local hotels so they know the room occupancy rates. Added that it is not a cheap service, but it validates the Transient Occupancy Tax and other data to see what is happening.

Chair Weiss stated that the work that Felicia Hart has done is remarkable, the community is appreciating the outreach, and the Board is receiving good feedback for all of your efforts. With Chris Boies, Cathy Kuehner, and your work, the County has found a structure and is on a path toward success. Felicia Hart thanked the Board, explaining that it is a team effort and all need to support each other.

6) Approval of Minutes

January 19, 2021, Regular Meeting

Vice-Chair McKay made the following corrections:

- Book 24 Page 724: under Supervisor Bass update on Town of Berryville change Calvin Street to Cattleman Lane.

Supervisor Catlett made the following corrections:

- Book 24 Page 724: under Supervisor Catlett update on School Board change session to season.
- Book 24 Page 694: In Dr. Greene’s statement, change Shenandoah Youth Center to Shenandoah University Center.
- Book 24 Page 724 & 725: change “The Genda family has established a leadership award for Clarke County since the Star Leadership Award is not doing that. Adding Sheriff Roper, Laura Cummings, Gwen Malone, and John Milleson for the first award. Personally applaud this, and it is great for the County.” To “The Genda family has established an educational award for Clarke County High School Seniors since the Star Leadership Award is no longer being given to area seniors. In addition, Sheriff Roper, Laura Cummings, Gwen Malone, and John Milleson are serving as the selection committee for the first award. Personally applaud this, and it is great for the County.”

Supervisor Catlett moved to approve the January 19, 2021, Regular Meeting minutes as amended. The motion carried by the following vote:

Matthew E. Bass	-	Aye
Terri T. Catlett	-	Aye
Doug M. Lawrence	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

7) Consent Agenda

Clarke County Sheriff’s Office and Town of Berryville Police Department MOU

THIS AGREEMENT made and entered into this _____ day of _____, 2021, by and between the BOARD OF SUPERVISORS OF CLARKE COUNTY, VIRGINIA, acting for and on behalf of the County of Clarke, Virginia (herein “County”); and the COUNCIL OF

THE TOWN OF BERRYVILLE, VIRGINIA, acting for and on behalf of the Town of Berryville, Virginia, a political subdivision of the Commonwealth of Virginia (herein "Town").

WITNESSETH

WHEREAS, the Town, as an incorporated town, is an integral part of the County of Clarke, Virginia, and as such is subject to the jurisdiction of the Sheriff's Office of Clarke County, Virginia, and,

WHEREAS, the Town has a duly constituted police force; and

WHEREAS periodically a Deputy Sheriff of Clarke County Virginia, requests assistance of the Berryville Town Police in the response to a call in Clarke County, Virginia, outside the territorial limits of the Town; and

WHEREAS §15.2-1737 of the Code of Virginia 1950, as amended, provides that the governing body of any county and town whose boundaries are contiguous may enter into mutual aid agreements for the mutual protection, defense, and maintenance of peace and good order; and

WHEREAS §15.2-1726 of the Code of Virginia 1950, as amended, provides that the governing body of any county and town may enter into reciprocal agreement for cooperation in the furnishing of police services; and

WHEREAS, it is the desire of parties hereto to cooperate one with the other in the furnishing of their police services for their mutual protection, defense and the maintenance of peace and good order.

NOW, THEREFORE, in consideration of the premises the mutual promises and obligations hereinafter set forth and the mutual benefits to accrue to the parties, hereby and pursuant to §15.2-1736 and §15.2-1726 of the Code of Virginia, 1950, as amended, the parties hereto agree as follows:

1. The Town agrees to authorize, furnish and make available members of its Police Department, their equipment and materials, to respond to calls for law-enforcement assistance in Clarke County, Virginia, outside the territorial limits of the Town as requested by the Sheriff and / or Deputy Sheriffs of Clarke County, Virginia, provided
 - a. There is an in-progress incident involving a crime against a person and based on the totality of the circumstances, additional law enforcement resources outside of those available to the assigned Deputy Sheriff would be necessary for the maintenance of peace and good order as well as the safety of citizens and the responding Deputy Sheriff, or
 - b. A determination is made by a Deputy Sheriff on the scene of an incident that additional assistance is needed, and the Sheriff's Office has no additional manpower to assist.

2. The County hereby reaffirms the responsibility of the Clarke County Sheriff’s Office to furnish and make available members of its Office for assistance in addition to and not in lieu of any responsibilities within the Town of Berryville, Virginia, currently required by the law of the Clarke County Sheriff’s Office.
3. When acting pursuant hereto, all policemen, deputy sheriffs, law enforcement officials and agents of the cooperating departments shall have the same powers, rights, benefits, privileges, and immunities in both jurisdictions, respectively, including the authority to make arrests in the two jurisdictions.
4. The County does further agree to indemnify and save harmless the Town on any liability which may accrue as a result of the acts of the members of the Berryville Town Police Department furnishing law enforcement services and / or assistance to the Clarke County Sheriff’s Office pursuant to this agreement.
5. Nothing contained herein “shall in any way operate as an indemnification by the Town for the police services currently provided by the County through its Sheriff’s Office by virtue of the Town’s existence as an integral part of the County of Clarke, Virginia.
6. This agreement may be reviewed and / or terminated by either the Council of the Town of Berryville, Virginia, or the Board of Supervisors of Clarke County upon thirty (30) days written notice.
7. This agreement shall expire five (5) years from the date of execution.

WITNESS THE FOLLOWING SIGNATURE AND SEALS:

BOARD OF SUPERVISORS OF CLARKE COUNTY, VIRGINIA

By _____ Seal
Chairman

TOWN OF BERRYVILLE, VIRGINIA

By _____ Seal
Mayor

FY2021 Agreement between the Virginia Department of Health and the Clarke County Board of Supervisors for Funding and Services of the Clarke County Health Department

AGREEMENT BETWEEN THE VIRGINIA DEPARTMENT OF HEALTH AND THE CLARKE COUNTY BOARD OF SUPERVISORS FOR FUNDING AND SERVICES OF THE CLARKE COUNTY HEALTH DEPARTMENT

This agreement ("Agreement") for the services to be provided by the Clarke County Health Department and the funding therefore is by and between the Virginia Department of Health ("VDH") and the Clarke County Board of Supervisors (collectively "the Parties").

The Agreement is created in satisfaction of the requirements of § 32.1-31 of the Code of Virginia (1950), as amended, in order to operate the Clarke County Health Department under the terms of this Agreement.

NOW, THEREFORE, in consideration of the covenants and agreements in this Agreement, the sufficiency of which is acknowledged, the Parties agree as follows.

§ 1. VDH, over the course of one fiscal year, will pay an amount not to exceed \$301,873.00, from the state general fund to support the cooperative budget in accordance with, and dependent upon, appropriations by the General Assembly, and in like time frame, the Board of Supervisors of Clarke County will provide by appropriation and in equal quarterly payments a sum of \$198,033.00 local matching funds and \$13,251.00 one-hundred percent local funds for a total of \$211,284 local funds for this fiscal year.

In addition, the Board of Supervisors has approved the Clarke County Health Department to carry forward \$0.00 in local matching funds for a total of \$198,033.00 matching funds and an additional \$0.00 in one-hundred percent local funds from the prior fiscal year closing locality balance.

These joint funds will be distributed in timely installments, as services are rendered in the operation of the Clarke County Health Department, which shall perform public health services in Clarke County as indicated in Attachment A(1.), and will perform services required by local ordinances as indicated in Attachment A(2.). Payments from the local government are due on the third Monday of each fiscal quarter.

§ 2. The term of the agreement begins July 1, 2020. This Agreement will be automatically extended on a state fiscal year to year renewal basis under the existing terms and conditions of the Agreement unless timely written notice of termination is provided by either party. Such written notice shall be given at least 60 days prior to the beginning of the fiscal year in which the termination is to be effective.

§ 3. The Commonwealth of Virginia ("Commonwealth") and VDH shall be responsible for providing liability insurance coverage and will provide legal defense for state employees of the local health department for acts or occurrences arising from performance of activities conducted pursuant to state statutes and regulations.

- A. The responsibility of the Commonwealth and VDH to provide liability insurance coverage shall be limited to and governed by the Commonwealth of Virginia Public Liability Risk Management Plan, established under § 2.2-1837 of the Code of Virginia (1950), as amended. Such insurance coverage shall extend to the services specified in Attachments A(1.) and A(2.), unless the locality has opted to provide coverage for the employee under the Public Officials Liability Self-Insurance Plan, established under § 2.2-1839 of the Code of Virginia (1950), as amended, or under a policy procured by the locality.
- B. The Commonwealth and VDH will be responsible for providing legal defense for those acts or occurrences arising from the performance of those services listed in Attachment A(1.), conducted in the performance of this contract, as provided for under the Code of Virginia and as provided for under the terms and conditions of the Commonwealth of Virginia Public Liability Risk Management Plan.

LGA-Revised July 2018

Board of Supervisors Meeting Minutes For February 16, 2021 – Regular Meeting

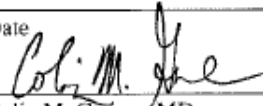
- C. Services listed in Attachment A(2.), any services performed pursuant to a local ordinance, and any services authorized solely by Title 15.2 of the Code of Virginia (1950), as amended, when performed by a state employee, are herewith expressly exempted from any requirements of legal defense or representation by the Attorney General or the Commonwealth. For purposes of assuring the eligibility of a state employee performing such services for liability coverage under the Commonwealth of Virginia Public Liability Risk Management Plan , the Attorney General has approved, pursuant to § 2.2-507 of the Code of Virginia (1950), as amended, and the Commonwealth of Virginia Public Liability Risk Management Plan , the legal representation of said employee by the city or county attorney, and, the Board of Supervisors of Clarke County hereby expressly agrees to provide the legal defense or representation at its sole expense in such cases by its local attorney.
- D. In no event shall the Commonwealth or VDH be responsible for providing legal defense or insurance coverage for local government employees.

§ 4. Title to equipment purchased with funds appropriated by the local government and transferred to the Commonwealth, either as match for state dollars or as a purchase under appropriated funds expressly allocated to support the activities of the local health department, will be retained by the Commonwealth and will be entered into the Virginia Fixed Asset Accounting and Control System. Local appropriations for equipment to be locally owned and controlled should not be remitted to the Commonwealth, and the local government's procurement procedures shall apply in the purchase. The locality assumes the responsibility to maintain the equipment and all records thereon.

§ 5. This Agreement may only be amended or otherwise modified by an instrument in writing signed by the Parties.

Robert W. Hicks
Deputy Commissioner for Community Health Services
Virginia Department of Health

Local authorizing officer signature

Date _____

Colin M. Greene, MD
District Health Director
Lord Fairfax Health District

Authorizing officer printed name

Authorizing officer title

29 Jan 21

Date

Date

Approved as to form by the Office of the Attorney General on July 23, 2018

Attachments: Local Government Agreement, Attachment A(1.)
Local Government Agreement, Attachment A(2.)

LGA-Revised July 2018

Vice-Chair McKay moved to adopt the items on the Consent Agenda as presented. The motion carried by the following vote:

Matthew E. Bass	-	Aye
Terri T. Catlett	-	Aye
Doug M. Lawrence	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

8) Ordinance Update Project Report

Brandon Stidham, Director of Planning and Zoning, summarized:

- Zoning and Subdivision Ordinance Update Project revised work plan for project completion as outline in the packet.
- Explained that things that could potentially slow the review process down are if the Planning Commission or the Board of Supervisors identifies any particular areas that action needs to be deferred on to take more time to review and resolve.
- An ambitious goal is to have this project complete by September 2021.

Supervisor Lawrence

- Asked on the flood plain ordinance, if the Town of Berryville and Town of Boyce can use the County ordinance to write their own. Brandon Stidham explained that it is a model ordinance that everyone in the Commonwealth is encouraged to use. It is pretty extensive in the definitions of the different types of flood plains, how flood plains are identified, making sure the regulations for what is and is not allowed are constructed in the flood plain.
- Questioned and Brandon Stidham confirmed that the flood plain maps are accessible on the FEMA website.
- Mentioned the Winchester Star article that indicated that the Town of Boyce wanted County assistance for their ordinances. Brandon Stidham stated that he has discussed with Town of Boyce representatives about giving them tips on how to do the update, but the County has not been formally asked to complete the work for them.
 - Chair Weiss explained that there had been a long history with helping the Town of Boyce when it was doable. Adding that this is something for the Board to consider because it is a time-consuming issue and the Town of

Boyce needs to make a decision on generating enough revenue to provide their own staff/advisory position.

- Chair Weiss asked Vice-Chair McKay to advocate to the Town of Boyce Council members that the Board is open to conversations about how to help them achieve their goal, but the discussion needs to occur since it is a lot of work.

Chair Weiss

- Asked and Brandon Stidham confirmed that there is no reason for the Board to give comments on the current documentation since it not finalized by the Planning Commission, there is always the possibility that the Planning Commission will be making the same revision, so no need to have numerous drafts going back and forth.

Chair Weiss reminded the public that there are not many significant changes; a majority of them are language clarifications, ordering, and definitions.

The Board thanked staff for all of the hard work. Chair Weiss asked that Supervisor Bass and Brandon Stidham pass the compliments to the Planning Commission.

9) Set Public Hearing Text Amendment TA-2021-01 Manufactured Homes

Brandon Stidham, Director of Planning and Zoning, explained that the change was to 3-C-2-s Manufactured Homes and Article 9 Definitions section. Explained that the 19-foot requirement in the Zoning Ordinance does not currently comply with the Code of Virginia, so that this revision will put Clarke in compliance with the Code of Virginia. For Article 9 Definitions the revision would remove the old language and replace it with the definition from the Code of Virginia. The Planning Commission initiated this text amendment at their January meeting and then held their Public hearing at the February meeting and voted 10-0 with one (1) absence, to recommend adoption of the text amendment, and there were no comments for or against received for the text amendment. Request that the Board of Supervisors set their Public Hearing for March 16, 2021.

Supervisor Lawrence moved to set the public hearing for text amendment TA-2021-01 Manufactured Homes for March 16, 2021, at 6:30 pm or as soon thereafter as the matter may be heard. The motion carried by the following vote:

Matthew E. Bass - Aye

Terri T. Catlett - Aye
Doug M. Lawrence - Aye
Beverly B. McKay - Aye
David S. Weiss - Aye

10) Water and Sewer request to Frederick County for Double Tollgate area.

Chris Boies explained that this request would be characterized as a very first step in a multistep process that would involve the Boards approval today, then Frederick Counties Boards approval. If both Boards approve the request, then negotiations with Frederick Water would occur, and an agreement is made that would come back to both of the Boards for approval.

Chris Boies indicated that the request to Frederick County is to serve roughly 350 acres in the Double Tollgate area, estimated the need if it was to be built out to be about 150,000 gpd (gallons per day). This request is supported by the Double Tollgate area development plan, which calls for water and sewer to be on the property once certain triggers are in place; one of those being the potential development of the Camp 7 property. The request is also supported by the Economic Development Strategic Plan that was adopted by the Board in 2014, identified at that time a long time priority was to pursue partnerships to provide public water and sewer to the Double Tollgate area; defining long-term as those occurring in FY 18 and beyond.

Chris Boies conveyed that these are commercial properties that are currently zoned commercial at that intersections. Adding that there are some existing properties that would like to connect to public water and sewer, and there are some undeveloped parcels that would like to connect in the future if water and sewer was available.

Chair Weiss reminded the Board and the public that the Camp 7 property, roughly three (3) years ago, was declared surplus. Clarke County was asked if it was interested in the property, and we indicated that we were. The County worked on a variety of ideas of how to utilize the property, one idea was a drug treatment health center, tried to partner with our neighboring communities, but that facility did not suit that work. At the same time, the Virginia National Guard, Department of Military Affairs, requested the use of the facility with renovations by them; Senator Vogel became involved, and in the end, approximately 65 acres was given to the Virginia Inland Port; the roughly 200 acres remaining was divided between the Virginia Department of Transportation and the Department of Military Affairs. Further explained that the property would not stay as a Virginia Tech farm in

conjunction with Camp 7. For the 65 acres, the Virginia Inland Port and State legislators are required to collaborate with Clarke County to develop that property; in conversations, it is clear what the Virginia Inland Port and the County would want to do with the property. Personally believe that this first step of getting public water and sewer in an area that has long desired. Makes that 65 acres much more marketable and, in the end, will allow the County to derive financial benefit from that development; at this point, we do not know what type of businesses will be there, but if we do not get water and sewer I am fairly certain that any development will be there. Reiterated that this is the first step in the process, it does not lock the County into anything; this is a deferred growth area currently. Personally indicated that this is the way forward and the County needs to utilize this area, strongly in support of moving forward and trying to get some tax-paying businesses in the County, that are the type of businesses we want in the community, and this gives us the ability to control that development.

Supervisor Lawrence opined that it needs to be explored to find out if it is doable or not.

Supervisor Catlett thanked Chris Boies for explaining the timeline.

Supervisor Bass echoed the statement from Chair Weiss and stated that it is important that we talk about this happening and to double down on the idea that is consistent with long-standing comprehensive plans for how we are going to grow the County. Personally believe that we are in agreement that this is in the County’s best interest.

Vice-Chair McKay moved to approve the request to Frederick County to allow Frederick County Water to provide public water and sewer to the Double Tollgate area of Clarke County. The motion carried by the following vote:

Matthew E. Bass	-	Aye
Terri T. Catlett	-	Aye
Doug M. Lawrence	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

Chair Weiss thanked staff for all of the work.

11) Board of Supervisors Personnel Committee Items

A. Expiration of Term for appointments expiring through April 2021.

2021-02-08 Summary: Following review, the Personnel Committee recommends the following:

- Recommend the Lord Fairfax Emergency Medical Services Council the appointment of Wade Wilson as the Career Representative for a one-year term expiring on 8/15/2022.
- Recommend to the Lord Fairfax Emergency Medical Services Council the appointment of Carolyn Trent as the Medical Professional Representative for a one-year term expiring on 8/15/2022.
- Recommend to the Lord Fairfax Emergency Medical Services Council the appointment of Bryan H. Conrad as the Volunteer Representative for a one-year term expiring on 8/15/2022.

2021-02-16 Action: Chris Boies reviewed the Personnel Committee recommendations.

Vice-Chair McKay moved to accept the appointments. The motion carried by the following vote:

Matthew E. Bass	-	Aye
Terri T. Catlett	-	Aye
Doug M. Lawrence	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

B. Personnel Policy PD-121101-05 Rev. 20 review

2021-02-08 Summary: The Personnel Committee reviewed Revision 20 to the Personnel Policy and recommends adoption by the Board of Supervisors. The revisions include changes to equal employment opportunity language found in several sections of the policy, which are based on recent legislative changes, and a revision removing the list of recognized County holidays.

2021-02-16 Action: Chris Boies reviewed the Personnel Committee recommendations.

Supervisor Catlett moved to adopt Personnel Policy PD-121101-05 Rev. 20 as presented. The motion carried by the following vote:

Matthew E. Bass	-	Aye
Terri T. Catlett	-	Aye

Doug M. Lawrence - Aye
Beverly B. McKay - Aye
David S. Weiss - Aye

12) Board of Supervisors Work Session Items

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

February 8, 2021, 10:00 am, Meeting Room AB

Board Members Present: Matthew E. Bass (via phone), Terri T. Catlett, Doug M. Lawrence, Beverly B. McKay, David S. Weiss

Board Members Absent: None

Officers / Staff Present: Brenda Bennett, Chris Boies, Joey Braithwaite, Cathy Kuehner, Brian Lichty, Brianna Taylor

Others Present: None

Press Present: Mickey Powell – The Winchester Star

2021-02-08 Summary: At 10:01 am, chair Weiss called the meeting to order.

Adoption of Agenda

– Add item B: EDA Brownfields Program

Vice-Chair McKay moved to adopt the agenda as amended. The motion carried by the following vote:

Matthew E. Bass - Aye
Terri T. Catlett - Aye
Doug M. Lawrence - Aye
Beverly B. McKay - Aye
David S. Weiss - Aye

A. Economic Development Structure

The Board heard a presentation from County Administrator Chris Boies on economic development. The presentation included a summary of the existing groups working on economic development, including the Economic Development Advisory Committee, Industrial Development Authority, Berryville-Clarke County Joint Committee on Economic Development & Tourism, and associated non-governmental organizations. The four basic functions of a local economic development program (placemaking, business retention, growing your own, and business attraction) were described in some detail. A proposed structure outlining the general roles for each of the existing groups was presented and accepted by consensus by the Board. Staff will work to build out the details of the new structure.

B. EDA Brownfields Program

Director of Economic Development & Tourism Felicia Hart presented on a grant opportunity with the EPA Brownfields Program. Clarke County would join the City of Winchester and Frederick County to apply for federal funds to conduct site assessments, cleanup planning efforts, and community engagement for brownfield sites. The grant has no local match requirements and will involve minimal staff resources. If the grant is received, Clarke County would work with the neighboring jurisdictions to identify willing landowners to participate in this voluntary program. Up to \$600,000 could be awarded to the group. The Board agreed by consensus to have staff pursue the grant with the City of Winchester and Frederick County.

At 11:10 am, Chair Weiss adjourned the meeting.

2021-02-16 Action: Chris Boies reviewed the 2021-02-08 summary.

13) Board of Supervisors Finance Committee Items

A. Social Services Credit Card Request

A request by the Department of Social Services (DSS) for the issuance of four BB&T credit cards to replace the existing DSS credit cards.

2021-02-08 Summary: The Finance Committee reviewed the request and recommends to the Board of Supervisors the issuance of the four credit cards with the limits as outlined in the attached request. It was noted these credit cards will replace the existing cards used by the Department

2021-02-16 Action: Brenda Bennett reviewed the Finance Committee Recommendation. Adding that the previous credit cards used by the Department of Social Services are not under Joint Administrative Services.

Vice-Chair McKay stated that this would make it easier for the Joint Administrative Services for finances and tracking.

Supervisor Catlett thanked the Director of Social Services, Jennifer Parker, for looking at everything and making changes. Chris Boies stated that Jennifer Parker is looking to use County Procurement Processes for the Department of Social Services goods and services.

Supervisor Lawrence asked what the current process is for the Department of Social Services. Brenda Bennett explained that all bills and claims are done through the Joint Administrative Services. Adding that they have a software where they enter their own invoices and then it is imported into the County software and processed.

Clarke County Finance Committee

RE: Credit Cards for Clarke Co. Department of Social Services

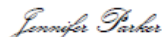
Ms. Bennett,

I would like to set up our credit card accounts through the County at BB&T, if this is possible. If we are able to do so, I would like to obtain four separate cards. The following information would be helpful in having them set up so we can track expenditures accordingly.

1. Clarke Co. Dept. of Social Services-Services (If a name is required-Michael Austin) Limit \$800.00
2. Clarke Co. Dept. of Social Services-Administrative (Donna Scott if a name is required) Limit \$1200
3. Clarke Co. Dept. of Social Services-Benefits (Desiree Minter if a name is required) Limit \$800.00
4. Clarke Co. Dept. of Social Services-Director (Jennifer Parker if a name is required) Limit \$1,500

Please let me know if there is anything additional you may need. I can be reached at extension 5192 or via email at Jennifer.l.parker@dss.virginia.gov.

Sincerely,



Jennifer Parker, M.P.A.
Director, Clarke County Dept. of Social Services

Vice-Chair McKay moved to issue the four cards to Social Services with the limits as outlined in the above request. The motion carried by the following vote:

Matthew E. Bass - Aye

Terri T. Catlett - Aye
Doug M. Lawrence - Aye
Beverly B. McKay - Aye
David S. Weiss - Aye

B. School Capital Carryforward Request

A request by Clarke County Public Schools to carryforward FY 20 capital funds in the amount of \$1,025,113 to FY 21 to be used as outlined.

2021-02-08 Summary: The Finance Committee reviewed the requested carryforward and discussed with Director of Maintenance Joey Braithwaite the proposed projects to be completed using these funds. Following a review of the carryforward amounts and the proposed use of these funds, the Finance Committee recommends the following language be approved by the Board of Supervisors.

“Be it resolved that budgeted expenditure, appropriation, and revenue of the School Capital Fund be carried forward from FY 20 to FY 21 in the amount of \$1,025,133 as outlined in the attached documents.”

2021-02-16 Action: Brenda Bennett reviewed the Finance Committee recommendations. Explaining the FY 20 School Capital Carryforward line by line.

Brenda Bennett explained that for the fencing project at Boyce Elementary School, Randy Trenary was reaching out to the Boyce PTO to see how their fundraising is going for their piece of the project. Adding that the fencing and playground projects at Boyce have not been completed yet because the Boyce PTO has not gotten enough funds.

Brenda Bennett expressed that the Security Improvements were for outside lighting at Boyce Elementary School, Cooley Elementary School, and Johnson Williams Middle School; the projected completion date for this project is June 30, 2021.

Vice-Chair McKay asked if the roof at Joint Administrative Services and School Administration Office was completed. Brenda Bennett confirmed that the roof was not done when the building was being renovated because, at the time, it was determined that there was still a warranty and a few years left on the roof, we are now at the point where that roof needs to be replaced.

Vice-Chair McKay asked why the school bus needed to be replaced.

- Chris Boies explained that the one that needs to be replaced is a 1999 and has over 100K miles.
- Chair Weiss indicated that there is a schedule to replace the school buses, just like we have a schedule to replace the Sheriff’s cars.
- Vice-Chair McKay expressed that he felt that the School buses do not get used as much, especially in the last year, so questioned this replacement since even in the past, once we replace a school bus, it is sold to another locality that uses that school bus for another ten (10) to twenty (20) years.
- Vice-Chair McKay conveyed that the focus should be to get the schools back open; Chair Weiss confirmed that all would like to see the schools be reopened but do not believe that this school bus will affect the opening.
- Supervisor Catlett emphasized that with the reopening of the schools with social distancing requirements, the school buses cannot carry as many children, so the buses are a need.
- Chris Boies clarified the conversation by stating that the school bus is not in play, meaning that there is no carryforward being requested for a school bus; the school bus is approved in the FY 21 budget, so the Board of Supervisors is not approving a penny for a new school bus, there are zero (0) dollars being carryforward for the school bus. It is already in the approved budget. All that is outlined is how the schools plan to spend what is in their approved budget.
- Supervisor Lawrence indicated that many of the bus routes have changed for this year, and many of the high school students in Town are walking.
- Brenda Bennett explained that the newer buses are larger, so it will help consolidate routes.
- Vice-Chair McKay expressed that transportation costs are extremely inefficient and believe that someone needs to ask about it; so I am being that person who is asking.

Brenda Bennett explained that the projects were discussed with the Director of Maintenance, Joey Braithwaite, and he expressed that the gym floors and scoreboard would be completed this year. Adding that, she discussed the uniforms and equipment with School Superintendent Dr. Chuck Bishop, and he indicated that those are done every year, so those funds will be spent this year. For the asphalt on the tennis courts at Johnson Williams Middle School that is planned to be completed this year. The painting and repairs at Boyce Elementary School are planned to be completed over spring break. The HVAC units at both

Boyce Elementary School and Clarke County High School are on a tight schedule but plan to be done by June 30, 2021. For the roof replacement at the School Administration office, plan to get RFP out soon and get that project underway. The Boyce Elementary School repairs; the water softener will be done by June 30, 2021, but the replacement of steps and ramp will not be done since school is in session, but the plan is to get that done over the summer.

Supervisor Bass commented on the tennis court that those courts had not been replaced in a long time it is a shame to have those be neglected. Adding that, he has heard constituents ask if that could be turned into a skate park or have a different use. That area used to be open to the public, but has been locked for many years so the cost of the repair and the use needs to be examined in more detail.

- Supervisor Catlett commented that the schools indicated that they might be painted for pickleball courts, so then they would be open to the public to use.
- Supervisor Bass conveyed that the open to the public needs to be done because many would love to go in and run around and use that area.
- Chair Weiss indicated that those comments would be passed onto the Superintendent.

Brenda Bennett explained that for the technology section, no new money was appropriated from FY21, so all is a carryover from FY20; this includes the smartboard panels.

Vice-Chair McKay stated that he had two (2) people ask about the internet at the schools. Chris Boies explained that that issue was related to a firewall issue, adding that Dr. Chuck Bishop knows about the issue and is working on it, and that should be fixed in the near future.

Brenda Bennett explained that the VPSA technology is state funding that is restricted to uses that have to relate strictly to the school's classroom instruction to benefit the students. Adding that the schools have three (3) years to use those funds.

Supervisor Lawrence asked, and Brenda Bennett confirmed that this request was less than last year's.

Chris Boies stated that due to COVID-19, some of the technology had to be pushed back because IT staff was needed to help with all the changes to accommodate the virtual learning.

Chair Weiss explained that a significant portion would be done by June 30, 2021, adding that the largest portion is technology. Chair Weiss expressed that School is not requesting the \$682,000 carryforward for their operating funds.

Supervisor Catlett conveyed that for the roof project, when it was known that it would not be replaced when the renovation was completed, some of those funds were returned to the Board of Supervisors.

Supervisor Lawrence asked, and Brenda Bennett confirmed that the operating funds that were returned were mostly due to COVID-19 CARES funding reimbursements and the operating funds that were not used since the school buses were not running.

Chair Weiss stated that this is the first year in a long time that the School has not requested the carryforward of operating funds.

Clarke County Schools Capital Projects Fund 302
FY20 Year End
2/10/2021

FY20 SCHOOL CAPITAL CARRYFORWARD

ACCOUNT DESCRIPTION	FY 21 Approved Capital Budget	FY21 Available Budget	FY20 Proposed Capital Carryover	Total Available FY20 + FY21	FY21 Proposed Capital Budget Revised	Justification
61100 Classroom Instruction			-1	-1	0	Grant for Ag fully expended
61110 School Furniture Replace	30,000	24,391	1	24,392	31,000	Replace broken and worn furniture all schools.
61130 Uniform Repl & Band Inst			2,299	2,299	20,000	Instrument repair and replacement.
66223 Fencing			7,200	7,200	15,000	Fencing around upper playground at BES
66250 Fields and Playgrounds			15,001	15,001	15,000	Partner with Boyce PTO to replace playground equipment
63500 School Bus Purchases	85,000	85,000	0	85,000	85,000	Purchase a new 77 passenger buses
65100 School Food Services		-5,150	11,932	6,782	6,606	Funding to replace or repair equipment as needed.
66233 School Signage		-148	860	712	2,000	New and replacement signage needed for schools.
66644 Flooring	20,000	20,000	0	20,000	0	
66645 Security Improvements	50,000	13,916	1	13,917	40,000	Replace parking lot lighting at BES, CES and JWMS.
Sub-Total	185,000		37,293	175,302	214,606	
61140 Athletics Equipment & Un	8,000	-1,431	3,856	2,425	20,000	Screen and seal gym floors at CCHS, JWMS and CES (\$10,000), replace broken scoreboard at CES (\$2500), recondition athletic equipment (\$7500)
66253 Asphalt/Sidewalk/Track/C	20,000	20,000	18,979	38,979	100,000	Repair the existing tennis courts at J-WMS
66612 Painting	25,000	25,000	7,503	32,503	25,000	During Spring Break '21, repair walls and repaint identified hallways/classrooms at BES
66616 Heating, Ventilation & A/C	25,000	20,659	154,257	174,916	200,000	\$50,000 replacement of the BES cafeteria HVAC and 2 water source heatpumps at BES (\$60,000). Ongoing HVAC repairs across the division. Repair/install new exhaust fan in Chem lab at CCHS.
66636 Roof Replacements	100,000	100,000	131,684	231,684	175,000	Secure a consultant to write roof specs and bid the roof replacement at the Administrative Office.
66646 Boyce School Repairs			17,399	17,399	67,000	Replace the steps and install new steps and handicapped ramp at the front entrance to BES (\$50,000). Replace existing wooden front doors (\$15,000). \$2000 for water treatment controls to extend equipment life.
66648 Johnson Wms Middle Sch Repairs		-1,450	0	-1,450	4,000	Balance Expenditure and \$2500 for water softener and \$1800 for water treatment controllers. Extend the life of the equipment.
Sub-Total	178,000		333,679	496,456	591,000	
68100 Technology Classroom Ins			27,893	27,893	25,000	Peripheral devices, printer replacements
68200 Technology Inst Support			400,776	400,776	250,000	Replacement of teacher devices, classroom panels
68300 Technology Administratio			1	1	0	
68700 Tech Fd Svc & Other Non-		-9,912	1	-9,911	9,911	Balance Expenditure
Sub-Total	0		428,671	418,759	284,911	
115-68100 Tech Classroom Instr (VPSA)	154,000		225,470	379,470	379,470	VPSA Tech Grant funds are restricted to certain expenditures to support network and student devices.
Sub-Total	154,000		225,470	379,470	379,470	
TOTALS	517,000		1,025,113	1,469,987	1,469,987	
Revenue						
115-68100 VPSA Technology Grant	-154,000		-220,470			
Transfer from General Fund	-154,000		-804,643			
			-1,025,113			

Supervisor Catlett moved “Be it resolved that budgeted expenditure, appropriation, and revenue of the School Capital Fund be carried forward

from FY 20 to FY 21 in the amount of \$1,025,113 as outlined in the document.” The motion carried by the following vote:

Matthew E. Bass - Aye
Terri T. Catlett - Aye
Doug M. Lawrence - Aye
Beverly B. McKay - Aye
David S. Weiss - Aye

Vice-Chair McKay opined that he voted in favor since it is explained in more detail.

Chair Weiss reiterated that these types of carryforward allow us to pay as you go, it is a very effective and is an appropriate action.

C. Bills and Claims

2021-02-08 Summary: Following review, the Finance Committee recommends the approval of the January 2021 Invoice History Report.

2021-02-16 Action:

Supervisor Catlett moved to approve the January 2021 Invoice History Report. The motion carried by the following vote:

Matthew E. Bass - Aye
Terri T. Catlett - Aye
Doug M. Lawrence - Aye
Beverly B. McKay - Aye
David S. Weiss - Aye

D. Standing Reports

- Year to Date Budget Report
- Reconciliation of Appropriations
- Capital Projects Report

2021-02-16 Action: Information Only

14) Joint Administrative Services Board

Brenda Bennett highlights include:

- Met on January 25, 2021.

- Discussed the need for software training to transition salary and benefits information in MUNIS, since this is specific to Clarke and the only person with the knowledge of the process is past Director of Finance, Tom Judge. Since January 25, I have met with Tom Judge a few times to learn and complete the process, and the goal is to have a manual for years to come.
- Discussed the new health insurance policies and decided that updates to both the County and the School policies were needed to match the new insurance policies. Chris Boies explained that those Personnel Policy updates would be presented to the Personnel Committee in March.
- Chair Weiss emphasized that the Board understands that the two (2) Berryville pharmacies are not in the new insurance network, adding that it is being negotiated and hope to have it corrected. Brenda Bennett explained that both of the Berryville pharmacies belong to the EPIC Cooperative and not Express Scripts; therefore, not in the new insurance network. Further explained that Benefit Plan Administrators are working with the two pharmacies to come up with a plan but, the last she heard was that they were still negotiating.

15) Government Projects Update

Chris Boies provided the monthly project update:

- The Monument Committee will meet on March 4, at 6:30 pm in the Clarke County High School auditorium to receive public comments. More information, including reading materials compiled by the committee chair, will be sent out on Thursday of this week. Chair Weiss stated that the Monument Committee wrote a good synopsis and would like the public to review it before coming to the March 4th , meeting.
- The Humane Foundation project to add an addition to the Clarke County Animal Shelter will begin in the coming weeks. We have a pre-construction meeting at the site tomorrow morning.
- There are two (2) upcoming webinars on February 22nd, and February 23rd by the state on the spotted lanternfly regulations; we have information on our website on these webinars.
- We continue to work with the Health Department on different vaccine efforts, and we are now participating in a statewide call once a week with other localities to get information directly from Richmond. Currently, there are no open PODs. We are working on closed PODs for specific individuals giving the example that the remaining law enforcement officers received the vaccination this morning.

Board of Supervisors Meeting Minutes For February 16, 2021 – Regular Meeting

Chair Weiss asked if agricultural workers were eligible; Chris Boies explained that the Commonwealth is currently in phase 1B but not sure what phase agricultural workers were categorized. The Board encouraged all to get the vaccine.

- Wish two (2) Board members happy birthday; Mr. Weiss celebrated last Tuesday, the 9th, and Ms. Catlett is tomorrow the 17th.

16) Miscellaneous Items

None added to the February 16 meeting.

17) Summary of Required Action

<u>Item</u>	<u>Description</u>	<u>Responsibility</u>
1.	Process approved minutes for January 19, 2021, Regular Meeting Minutes.	Brianna R. Taylor
2.	Execute notice of appointments	David S. Weiss
3.	Process appointments and update the database.	Brianna R. Taylor
4.	Execute Clarke County Sheriff's Office and Town of Berryville Police Department MOU	David S. Weiss
5.	Process Clarke County Sheriff's Office and Town of Berryville Police Department MOU	Brianna R. Taylor
6.	Execute FY2021 Agreement between the Virginia Department of Health and the Clarke County Board of Supervisors for funding and services of the Clarke County health Department	Chris Boies
7.	Process FY2021 Agreement between the Virginia Department of Health and the Clarke County Board of Supervisors for funding and services of the Clarke County health Department	Brianna R. Taylor
8.	Develop Public Hearing Notice PH2021-02 Text Amendment TA-21-01 Manufactured Homes	Brandon Stidham
9.	Advertise Public Hearing Notice PH2021-02 Text Amendment TA-21-01 Manufactured Homes	Brianna R. Taylor
10.	Execute Double Tollgate Water and Sewer Request to Frederick County	David S. Weiss

- | | | |
|-----|---|-------------------|
| 11. | Process Double Tollgate Water and Sewer Request to Frederick County | Brianna R. Taylor |
| 12. | Update Personnel Policy Rev 20 | Brianna R. Taylor |
| 13. | Issue four (4) credit cards to Department of Social Services | Brenda Bennett |
| 14. | Process School Capital Carryforward | Brenda Bennett |
| 15. | Process Bills and Claims | Brenda Bennett |
| 16. | Add Spotted Lantern Fly information and application to the website | Cathy Kuehner |

18) Board Member Committee Status Reports

Supervisor Matthew E. Bass

- Board of Septic and Well Appeals
 - Did not meet.
- Library Advisory Council
 - Did not meet.
- Planning Commission
 - Text Amendments TA-21-01 Manufactured Homes.
 - Table the discussion on short-term residential rentals, not because the Planning Commission does not feel that it is an important issue to address but because recently heard from short-term residential renters, so Planning Commission felt it was important to engage those renters to hear their viewpoints and understand everyone’s concerns. Want to make an informed decision before bringing considerations to the Board. At this time do not know when the next action will be taken but, suspect progress and updates over the next few months.
- Sheriff Office
 - Meets next Friday.
- Josephine School Community Museum Board
 - Meets next week.
- Legislative Updates – High Growth Coalition
 - Special session until March 1, 2021.
 - In the paper today, there was the announcement that there was a 730 million budget windfall, at this time no news on how that will help localities.
- Northwestern Regional Juvenile Detention Center Commission
 - Met but still no report on audit yet.

- Waiting for recidivism data which is the tendency of a person who went through or completed drug court but reoffended; that data is needed before the final report is completed.
- Northwest Regional Adult Drug Treatment Court Advisory Committee
 - No update.
- Town of Berryville
 - New parking meters' article was in the newspaper this morning.
 - Engaged with property owners on Josephine Street with respect to the blighted properties. Going to have a discussion with Josephine School Museum personnel next Friday.

Supervisor Terri T. Catlett

- CPMT
 - Met via ZOOM.
 - Jennifer Parker participated as the new member; nice addition since she was a CSA coordinator from 2009-2014.
 - Looked at the bylaws.
 - Strategic Plan in the near future.
- Clarke County Humane Foundation
 - Working on the addition.
 - Working on procedures.
 - Hired some part-time help.
 - Giving money to provide support for Marcella Helinski for training.
- Conservation Easement Authority
 - There is a State level of Conservation Easements, and Alison Teetor is going to communicate some of the pros/cons and concerns on that with the Virginia Outdoors Foundation.
 - Meets again in March.
- Parks & Recreation Advisory Board
 - Has not met yet.
- Clarke County Historic Preservation Commission
 - Jeremy Camp is the new staff representative.
 - Did meet with the consultant to review the boundary of the Battle of Berryville process and how to communicate with the community. Chair Weiss stated that the County has no plans at this time to create an historic overlay district in that area. Chair Weiss confirmed that the only thing Board approved was the grant from the Federal Government to figure out the boundary of the battlefield.
- Town of Millwood
 - No update.
- School Board
 - Discussed budget, requested 5% for teachers.

- Sodexo, the foodservice, will give employees the options to stay with Clarke County or become a Sodexo employee.
- Finished discussion on a plan to reopen the schools after spring break.
- 67.9% of the school employees are vaccinated.

Supervisor Doug M. Lawrence

- Board of Social Services
 - Meets tomorrow.
 - Have a membership training for new board members after the meeting.
 - March 15, have a state agency meeting where the regional director will give an overview of how Clarke County is doing compared to the rest of the State.
- Berryville/Clarke County Joint Committee on Economic Development and Tourism
 - Did not meet.
- Broadband Implementation Committee
 - Rappahannock had to pull out of the FCC auction.
 - Tonight Repower REC will have a zoom meeting.
 - From the FCC Auction in surrounding areas, SpaceX got a third of the money. Clarke was not up for money because of the RDOF Report.
 - One resident in Clarke is signed up for SpaceX.
 - SpaceX is \$500 for the equipment with a 30-day money-back guarantee; then \$100/month for 50-100 GB.
 - The issue with SpaceX may be that once the density is full, the speeds will slow down.
 - Still trying to communicate with providers.
- Northwestern Regional Jail Authority
 - Was not able to get on the Zoom call.
 - There was an article in the newspaper; it stated that there are many sick inmates that might cause the cost to increase.

Vice-Chair Bev B. McKay

- NSVRC
 - Cancelled the meeting
- Joint Building Committee
 - Meets in March.
- Clarke County Sanitary Authority
 - Very successful month.
 - Received CARES Act funding and collecting long-term delinquent money collected.
 - New water meters.

- Did a leak detection which is detecting small leaks which will help with the ratio of water that is processed.
- Plan to map the water meters to make them easier to find.
- Town of Boyce
 - Will talk to the Council about the ordinance process.

Chairman David S. Weiss

- Berryville-Clarke County Joint Committee on Economic Development and Tourism
 - Did not meet.
- Finance Committee for budget
 - Have a meeting tomorrow to discuss revenue.
 - Mr. Staelin will participate in those discussions.
 - Staff is working hard.
 - State Legislator has found 730 million to split over two (2) years will have to wait to see what will happen in localities.
 - Supervisor Catlett, Chris Boies, and I met with the School Finance Committee members and other staff and had a good discussion. Priority for the School Board is the teacher salaries, compensation, and retention; we indicated that we agree with that premise adding that it needs to be fair to County employees as well to keep retention. Expressed to them that taxpayers are having a difficult time so we were not sure where the County stands on the revenue funds at this time.
- Fire & EMS Commission
 - Budget request for new employees.
 - Discussed recruitment and retention and have this in their budget request.
 - Supervisor Lawrence stated that the recruitment committee meets tomorrow.
 - Vice-Chair McKay explained that Warren County tends to move their fire station towards Front Royal. Boyce has bought a short-wheel-based, four-wheel drive pumper that was delivered three (3) weeks ago to prepare to go on the mountain more often.
 - Chair Weiss expressed that the commission did discuss this and Mount Weather may be considering coming back into the County to help which would be greatly appreciated. Director Brian Lichty has had a conversation with the new Chief in Warren County, so both of those things will improve our call times in those tougher places to get to.
 - Board tasked staff to look into if there is an MOU with Mount Weather.
- Industrial Development Authority
 - Did not meet.

Chair Weiss stated that Congresswoman Wexton reached out last week informing that there was a meeting that occurred this morning. Had a good conversation on COVID-19 issues; we conveyed that if there are future funds that we would like to see them with flexible ways to spend the amount; giving the example of broadband that if flexible funds were available, Clarke would be able to spend that appropriately since it is a high need.

Chair Weiss stated that the County lost an icon, Ruth Loughborough; she was a remarkable woman. There was a very nice article in the Winchester Star by Mickey Powell. Commemorate it in the record that she was a good friend to all, dedicated her entire life to the County, and a good neighbor.

19) Closed Session pursuant to §2.2-3711-A1 Specific Employees or appointees of the Board.

At 3:24 pm, Vice-Chair McKay moved to enter closed session pursuant to §2.2-3711-A1 Specific Employees or appointees of the Board. The motion carried by the following vote:

Matthew E. Bass	-	Aye
Terri T. Catlett		Aye
Doug M. Lawrence	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

At 4:07 pm, The members of the Board of Supervisors being assembled within the designated meeting place, with open doors and in the presence of members of the public and/or the media desiring to attend, Supervisor Catlett moved to reconvene in open session. The motion carried as follows:

Matthew E. Bass	-	Aye
Terri T. Catlett		Aye
Doug M. Lawrence	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

Supervisor Bass further moved to execute the following Certification of Closed Session:

CERTIFICATION OF CLOSED SESSION

WHEREAS, the Board of Supervisors of the County of Clarke, Virginia, has convened a closed meeting on the date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and

WHEREAS, Section 2.2-3700 of the Code of Virginia requires a certification by the Board of Supervisors of the County of Clarke, Virginia that such closed meeting was conducted in conformity with Virginia law.

NOW, THEREFORE BE IT RESOLVED, that the Board of Supervisors of the County of Clarke, Virginia, hereby certifies that, to the best of each members knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which the certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the Board of Supervisors of the County of Clarke, Virginia. The motion was approved by the following roll-call vote:

Matthew E. Bass	-	Aye
Terri T. Catlett	-.	Aye
Doug M. Lawrence	-	Aye
Beverly B. McKay	-	Aye
David S. Weiss	-	Aye

20) Adjournment

At 4:08 pm, Chair Weiss adjourned the meeting.

Next Regular Meeting Date

The next regular meeting of the Board of Supervisors is set for Tuesday, March 16, 2021, at 1:00 pm in the Berryville Clarke County Government Center, Main Meeting Room, 101 Chalmers Court, Berryville, Virginia.

ATTEST: February 16, 2021

David S. Weiss, Chair

Chris Boies, County Administrator

Transcribed by Brianna R. Taylor, Deputy Clerk to the Board of Supervisors

Board of Supervisors Meeting Minutes For February 16, 2021 – Regular Meeting

Consent Agenda

Clarke County Board of Supervisors

Set Public Hearing FY 2022 Budget and CY 2021 Tax Rate

Clarke County Board of Supervisors



Berryville Voting District
Matthew E. Bass
(540) 955-5175

Millwood Voting District
Terri T. Catlett
(540) 837-2328

Russell Voting District
Doug Lawrence
(540) 955-2144

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

White Post Voting District
Bev B. McKay – Vice Chair
(540) 837-1331

County Administrator
Chris Boies
(540) 955-5175

To: Board of Supervisors

From: Finance Committee c/o Chris Boies & Brenda Bennett

Re: Final Budget Proposal

Date: March 11, 2021

At the March 10, 2021 meeting of the Finance Committee, final recommendations on the FY 22 budget were developed. The attached spreadsheet(s) show the final recommended revenues and expenditures (there are two versions; one showing the addition of the meals tax, increased transient occupancy tax, and reduction of real estate rate; and the other just showing the cigarette tax which was part of the original budget proposal). Also included is a revised school funding summary which includes updated revenues received from the Commonwealth, the inclusion of FY 21 funds that were allocated to the schools during the year, and the removal of the proposed 10% health insurance rate.

The Committee is recommending changes to the tax structure:

New \$0.40 per pack cigarette tax (estimated to generate \$100k).

New 2% meals tax (estimated to generate \$150k).

Additional 1.5% to the transient occupancy tax, new tax rate would be 3.5% (estimated to generate additional \$26,250).

Reduce by \$0.005 the real estate rate, new tax rate would be \$0.61 per \$100 value (estimated reduction of \$120,267).

Clarke County Proposed Budget (Draft)
FOR THE FISCAL YEAR COMMENCING JULY 1, 2021 - JUNE 30, 2022
Includes Proposed Meal Tax, Increased Transient Occupancy Tax and Reduced Real Estate Tax

		FY 20 Original Budget	FY 20 Audited Actual	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
<i>ESTIMATED EXPENDITURE</i>							
Board of Supervisors	11010	58,805	58,053	71,277	71,277	56,870	(14,407)
County Administrator	12110	448,880	463,115	489,813	498,108	381,778	(108,035)
Public Information Services	12120	57,316	60,274	61,373	62,633	61,981	608
Legal Services	12210	30,000	23,922	25,000	25,000	25,000	-
Commissioner of Revenue	12310	206,718	206,454	208,482	216,192	215,609	7,127
Assessor	12320	4,500	-	4,500	4,500	-	(4,500)
Equilization Board	12330	5,250	425	-	-	-	-
Treasurer	12410	312,712	312,825	325,374	335,697	341,638	16,264
Data Processing/Information Technology	12510	335,422	290,488	332,933	341,298	347,074	14,141
Electoral Board	13100	56,974	48,969	55,920	55,920	84,048	28,128
General Registrar	13200	87,449	83,654	95,122	97,517	104,863	9,741
Circuit Court	21100	14,580	26,410	15,400	15,400	19,860	4,460
General District Court	21200	4,320	4,621	8,420	8,420	8,620	200
Magistrate	21300	50	-	50	50	50	-
Blue Ridge Legal Services	21510	1,500	1,500	1,500	1,500	1,500	-
Juvenile & Domestic Court	21600	2,850	1,968	6,950	6,950	6,400	(550)
Clerk of the Circuit Court	21700	258,857	247,904	268,358	270,879	257,472	(10,886)
Victim Witness Program Grant	21910	74,066	70,557	68,580	72,244	69,278	698
Regional Court Services	21940	6,180	6,179	6,930	6,930	6,930	-
Commonwealth Attorney	22100	357,850	351,573	368,350	370,889	406,814	38,464
Sheriff	31200	2,672,042	2,386,313	2,652,258	2,840,798	2,773,651	121,393
Criminal Justice Training Center	31210	19,593	19,422	19,593	19,593	19,593	-
Drug Task Force	31220	12,500	11,165	12,500	12,500	12,500	-
Volunteer Fire Companies	32200	188,155	173,180	203,695	203,695	166,500	(37,195)
Blue Ridge Volunteer Fire Company	32201	66,236	66,758	66,846	66,846	80,450	13,604
Boyce Volunteer Fire Company	32202	66,648	67,035	67,137	67,137	120,550	53,413
Enders Volunteer Fire Company	32203	92,884	92,498	92,623	92,623	165,800	73,177
Fire and Rescue Services	32310	1,145,364	938,474	1,487,527	1,539,984	1,622,291	134,764
Lord Fairfax Emergency Medical Services	32320	6,262	6,262	6,575	6,575	6,575	-
Forestry Service	32400	2,874	2,873	2,874	2,874	2,874	-
Regional Jail	33210	479,467	471,624	493,300	493,300	520,285	26,985
Juvenile Detention Service	33220	17,219	17,219	36,877	36,877	36,168	(709)
Probation Office	33300	400	48	400	400	400	-
Building Inspections	34100	216,194	204,980	229,689	234,489	239,701	10,012
Animal Control	35100	115,837	110,844	118,651	136,357	137,914	19,263
Medical Examiner & Indigent Burial	35300	200	220	200	200	200	-
Refuse Disposal	42400	150,000	176,530	180,000	180,000	180,000	-
Convenience Center	42410	82,835	53,952	56,376	57,549	72,708	16,332
Litter Control	42600	6,207	3,442	4,000	4,000	4,000	-
Sanitation	42700	235,000	231,398	237,000	237,000	244,000	7,000
Maintenance/Buildings & Grounds	43200	854,279	795,805	892,974	900,375	850,177	(42,797)
Local Health Department	51100	192,623	192,623	216,284	216,284	193,642	(22,642)
Our Health	51200	6,500	6,500	6,500	6,500	6,500	-
N Shen Valley Subst Abuse Coalition	52400	15,000	15,000	15,000	15,000	15,000	-
Northwestern Community Services	52500	94,000	94,000	98,700	98,700	96,350	(2,350)
Concern Hotline	52800	1,000	1,000	1,000	1,000	1,500	500
NW Works	52900	1,500	1,500	5,000	5,000	-	(5,000)
Shenandoah Area Agency on Aging	53230	40,000	40,000	40,000	40,000	40,000	-
Loudoun Transit Service	53240	19,302	19,302	19,302	19,302	19,302	-
FISH	53250	1,000	1,000	1,000	1,000	1,000	-
Access Independence	53600	1,000	1,000	1,000	1,000	1,000	-
Laurel Center	53700	3,500	3,500	6,000	6,000	4,000	(2,000)
Tax Relief for the Elderly	53710	225,000	211,007	220,000	220,000	215,000	(5,000)
Lord Fairfax Community College	69100	17,796	17,796	17,441	17,441	17,965	524
Parks Administration	71100	463,993	450,190	469,430	477,555	480,405	10,975
Recreation Center	71310	118,025	103,275	121,030	125,268	128,455	7,425
Swimming Pool	71320	85,509	59,923	89,482	89,482	94,032	4,550
Parks Programs	71350	248,684	166,314	287,003	291,275	322,405	35,402
Concession Stand	71360	16,436	10,086	16,432	16,432	16,517	85
Barns of Rose Hill	72240	6,750	11,750	6,750	6,750	6,750	-
Virginia Commission for Arts	72700	9,000	9,000	9,000	9,000	9,000	-
Regional Library	73200	241,150	241,150	279,238	279,238	279,238	-
Planning Administration	81110	445,404	422,963	444,609	449,556	466,702	22,093
Planning Commission	81120	14,388	7,414	14,389	14,389	14,389	-
Berryville Development Authority	81130	900	100	900	900	900	-
Regional Airport	81140	2,500	2,500	2,500	2,500	5,000	2,500
Housing Services	81310	2,500	2,500	5,000	5,000	2,500	(2,500)
Board of Zoning Appeals	81400	3,519	1,412	3,520	3,520	3,520	-

		FY 20 Original Budget	FY 20 Audited Actual	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
Office of Economic Development	81510	68,100	55,023	88,100	89,315	153,650	65,550
Small Business Development Center	81530	1,500	1,500	2,000	2,000	2,000	-
Blandly Experimental Farm	81540	3,000	3,000	3,000	3,000	3,000	-
Berryville Main Street	81550	2,500	2,500	2,500	2,500	3,500	1,000
Historic Preservation Commission	81800	29,150	18,520	25,900	65,327	13,400	(12,500)
NSV Regional Planning District Commission	81910	10,776	10,776	11,656	11,656	10,694	(962)
Water Quality Management	82210	30,000	22,500	30,000	30,000	30,000	-
Friends of the Shenandoah	82220	8,000	8,000	8,000	8,000	8,000	-
Board of Septic Appeals	82230	1,565	2,348	1,566	1,566	1,566	-
Lord Fairfax Soil & Water Conservation	82400	5,000	5,000	5,000	5,000	5,000	-
Biosolids Application	82600	1,168	106	1,209	1,209	1,106	(103)
Cooperative Extension	83100	52,011	39,749	51,302	51,302	52,134	832
Northern Virginia 4-H Center	83400	2,300	2,300	2,300	2,300	2,500	200
Non-Departmental Legal/Prof. Contingency	91600	78,000	-	846,395	35,107	55,000	(791,395)
Ambulance Refunds	92600	-	-	-	-	-	-
Joint Administrative Services	107	805,385	785,223	815,421	833,730	766,861	(48,560)
Social Services	201	1,672,332	1,310,392	1,670,575	1,689,819	1,673,928	3,353
School Operations	205	23,833,352	22,783,098	23,456,526	24,369,403	24,165,588	709,062
School Food Service	207	811,452	856,666	842,650	864,955	800,996	(41,654)
Comprehensive Services Act	212	303,818	228,734	303,768	303,768	314,556	10,788
Public Safety Fund	231	-	-	-	-	-	-
Conservation Easement	235	45,000	72,071	45,000	614,029	45,000	-
General Capital Improvements	301	1,120,537	869,517	862,300	2,191,617	1,452,700	590,400
School Capital Improvements	302	676,750	1,348,458	517,000	1,698,342	616,000	99,000
General Debt Service	401	251,700	251,700	251,700	251,700	251,700	-
School Debt Service	402	2,519,632	2,519,105	2,374,428	2,374,428	2,365,130	(9,298)
Unemployment Compensation	731	10,000	19,591	10,000	19,931	10,000	-
5% Salary Increase						364,454	364,454
<i>TOTAL ESTIMATED EXPENDITURE</i>		43,374,482	41,397,614	43,900,233	47,532,672	45,261,657	1,361,424
Local Funds for Schools		16,184,838	16,097,688	15,679,484	17,230,230	15,974,232	294,748
<i>ESTIMATED REVENUE</i>							
<i>LOCAL REVENUE</i>							
Current Real Estate Taxes	110101	14,712,603	14,340,765	14,926,310	14,926,310	14,931,293	4,983
Delinquent Real Estate Taxes	110102	94,028	117,356	140,000	140,000	100,000	(40,000)
Public Service Corporation Real Estate	110201	492,984	482,461	356,180	356,180	406,014	49,834
Current Personal Property Taxes	110301	5,189,685	4,410,465	5,389,278	5,389,278	5,212,789	(176,489)
Delinquent Personal Property Taxes	110302	50,000	65,637	40,000	40,000	65,000	25,000
Mobile Home Taxes	110303	1,172	869	423	423	700	277
Machinery and Tools Taxes	110401	185,912	170,796	181,250	181,250	169,680	(11,570)
Penalties (All Property Taxes)	110601	141,324	181,816	138,536	138,536	147,068	8,532
Interest (All Property Taxes)	110602	133,859	121,561	147,371	147,371	126,482	(20,889)
Administrative Costs Delinq	110605	11,494	23,555	11,989	11,989	22,000	10,011
DMV Stop Fee	110606	8,129	5,350	11,826	11,826	5,350	(6,476)
Credit Card Fees	110607	18,000	15,055	17,000	17,000	17,000	-
Sales and Use Taxes	120101	936,127	1,281,009	1,200,000	1,200,000	1,400,000	200,000
Consumer's Utility Taxes	120201	346,094	351,339	345,905	345,905	355,000	9,095
Consumption Tax	120203	34,516	35,258	34,351	34,351	34,351	-
Business License Tax	120301	30,886	20,940	24,782	24,782	20,940	(3,842)
Motor Vehicle Licenses	120501	355,923	296,285	321,283	321,283	315,000	(6,283)
Recordation Taxes	120701	291,749	319,944	282,111	282,111	350,000	67,889
Taxes on Wills	120702	6,775	11,074	5,584	5,584	7,852	2,268
Transient Occupancy Tax	121001	23,564	29,702	23,890	23,890	61,250	37,360
Animal Licenses	130101	8,440	5,377	8,440	8,440	5,300	(3,140)
Animal Shelter Fees - Dogs & Cats	130102	8,525	5,125	7,418	7,418	6,370	(1,048)
Dangerous Dog Registration	130105	200	(55)	-	-	85	85
Land Use Application Fees Penalty	130303	5,450	8,900	5,450	5,450	5,000	(450)
Land Use Application Fees	130304	250	900	250	250	250	-
Transfer Fees	130305	485	537	485	485	522	37
Zoning and Subdivision Permits	130307	89,960	64,945	86,152	86,152	84,748	(1,404)
Building Permits	130308	196,245	225,983	270,000	270,000	260,292	(9,708)

		FY 20 Original Budget	FY 20 Audited Actual	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
Sign Permits and Inspection Fees	130319	1,807	300	1,747	1,747	300	(1,447)
Weapons Permits	130328	7,000	5,985	7,000	7,000	7,000	-
New Dwelling Address Fee	130340	3,575	5,590	3,575	3,575	4,420	845
Other permits, fees, and licenses	130399	938	-	563	563	475	(88)
Court Fines and Forfeitures	140101	356,594	224,433	360,095	360,095	250,000	(110,095)
Parking Fines	140102	660	9,215	660	660	7,000	6,340
Courthouse Security Fees	140103	57,000	43,573	41,285	41,285	50,000	8,715
Local Jury Fees	140104	-	2,419	-	-	-	-
E-Ticket Fee	140109	30,000	15,275	30,000	30,000	18,000	(12,000)
Interest on Bank Deposits	150101	62,924	118,249	62,924	62,924	100,000	37,076
Rental of Property	150201	61,000	66,523	55,667	55,667	66,000	10,333
Sheriff's Fees	160103	796	796	796	796	796	-
DNA Fees - Blood Test	160105	235	253	208	208	224	16
Court Appointed Attorney	160110	802	93	503	503	206	(297)
Commonwealth's Attorney Fees	160201	1,749	1,345	1,614	1,614	1,607	(7)
Central Alarm - Berryville	160302	5,000	5,000	5,000	5,000	5,000	-
Wireless E-911	160304	47,400	50,509	47,700	47,700	47,700	-
Fees for Ambulance & Rescue Services	160402	432,500	417,171	450,000	450,000	450,000	-
EMS - Berryville	160403	8,250	-	-	-	-	-
Jail Processing Fee	160502	1,342	1,206	1,224	1,224	1,180	(44)
Humane Foundation Contribution	160608	15,000	60,000	20,000	20,000	20,000	-
Recycling Rebate	160805	23,858	24,352	23,858	23,858	23,858	-
Recreation Center Fees	161301	37,000	36,629	38,400	38,400	38,400	-
Swimming Pool Fees	161302	72,280	43,748	72,500	72,500	72,500	-
Concession Stand Revenue	161303	14,500	12,561	15,000	15,000	15,000	-
Parks Programs Fees	161306	270,000	171,626	270,000	270,000	270,000	-
Sale of Publications	161501	40	-	30	30	-	(30)
Mapping Fee	161502	210	-	660	660	6	(654)
Engineer's Fee	161504	10,000	7,700	10,000	10,000	7,500	(2,500)
Biosolids Application Fees	161601	1,168	-	1,168	1,168	1,000	(168)
Payments in Lieu of Tax	180101	48,722	68,727	48,722	48,722	44,860	(3,862)
Rebates & Refunds	180303	5,000	8,895	5,000	5,000	5,000	-
Miscellaneous Revenue	189900	12,571	15,960	12,571	12,571	103,000	90,429
Gifts & Donations	189903	7,000	5,335	7,000	7,000	1,000	(6,000)
Sale of Salvage & Surplus Property	189905	2,775	-	2,775	2,775	1,926	(849)
Sale of Vehicles	189908	4,433	-	4,387	4,387	3,175	(1,212)
Sale of Other Equipment	189909	-	8,366	-	-	-	-
Insurance Adjustments	189910	7,016	-	3,264	3,264	-	(3,264)
Cancelled Checks/NSF Fees	190205	1,280	100	685	685	250	(435)
Loan Repayment	190210	3,495	3,672	3,495	3,495	918	(2,577)
Insurance Recovery	410101	13,002	54,194	13,002	13,002	7,500	(5,502)
Other Misc Revenue (Bank Rec)	189912	-	36,043	-	-	-	-
CITAC Reimbursement	189916	-	4,662	-	-	5,000	5,000
Juror Reimbursements	189917	-	7,890	-	-	-	-
Misc Revenue - Temporary	189920	-	-	-	-	18,500	18,500
Meals Tax		-	-	-	-	150,000	150,000
Joint Administrative Services	107	2,000	1,305	-	-	-	-
Social Services	201	5,000	131	-	-	-	-
School Operations	205	392,726	326,573	369,685	361,685	282,064	(87,621)
School Food Service	207	496,454	398,761	458,150	458,150	491,305	33,155
Comprehensive Services Act	212	-	9,357	-	-	-	-
Public Safety Fund	231	-	4,411	-	-	-	-
Conservation Easement	235	-	48,427	15,000	15,000	15,000	-
General Capital Projects	301	-	-	-	7,000	-	-
School Capital Projects	302	-	75,000	-	88,000	-	-
Parks Construction Fund	304	-	17,429	-	-	-	-
General Debt Service	401	-	9,910	4,955	4,955	-	(4,955)
School Debt Service	402	98,035	105,494	108,769	108,769	107,344	(1,425)
Unemployment Fund	731	-	-	-	-	-	-
TOTAL LOCAL REVENUE		25,997,516	25,131,550	26,555,901	26,642,901	26,805,349	249,449
COMMONWEALTH OF VIRGINIA							
Motor Vehicles Carrier's Taxes	220103	25,000	23,007	24,745	24,745	23,000	(1,745)
Mobile Home Titling Tax	220104	-	-	-	-	-	-
Tax on Deeds (Grantor's Tax)	220105	66,820	47,365	69,224	69,224	73,824	4,600
Personal Property Tax Relief	220109	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	(0)
Auto Rental Tax	220110	1,129	20	320	320	-	(320)
Communications Tax Sales and Use Tax	220130	411,650	355,940	389,880	389,880	335,000	(54,880)
Commonwealth's Attorney Comp Board	230101	199,967	199,144	199,965	199,965	210,272	10,307
Sheriff Comp Board	230201	806,538	805,116	808,162	808,162	842,747	34,585

		FY 20 Original Budget	FY 20 Audited Actual	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
Commissioner of Revenue	230301	81,236	80,938	87,384	87,384	85,854	(1,530)
Treasurer	230401	99,608	98,511	121,096	121,096	106,568	(14,528)
Medical Examiner	230501	-	-	-	-	-	-
Registrar	230601	39,433	40,780	39,594	39,594	39,594	-
Clerk of the Circuit Court	230701	163,797	183,760	167,848	167,848	178,686	10,838
Spay & Neuter Fund Distribution	240104	14	114	198	198	114	(84)
Emergency Services Grant	240110	-	-	17,800	13,800	-	(17,800)
Fire Program Funds	240201	49,198	52,289	52,164	52,164	52,164	-
Litter Control	240302	6,207	4,007	4,000	4,000	5,000	1,000
CJS Grants for Law Enforcement	240401	-	-	-	-	-	-
Emergency Services Grant	240402	-	-	-	-	-	-
VA Commission for the Arts	240713	4,500	4,500	4,500	4,500	4,500	-
Water Quality Mgmt Grant	240905	-	-	-	-	-	-
VA Dept of Game and Inland Fish	240926	-	-	-	-	-	-
Other Categorical Aid	241070	973	15,754	973	973	-	(973)
Victim Witness Grant - State Portion	127-240101	-	17,960	-	-	-	-
RSAF Grant - Handtevy	664-240110	-	-	4,000	4,000	-	4,000
Joint Administrative Services	107	-	-	-	-	-	-
Social Services	201	1,065,369	309,525	354,638	354,638	524,141	169,503
School Operations	205	9,166,087	9,149,180	9,241,877	9,249,877	9,282,224	40,347
School Food Service	207	14,998	11,458	15,000	15,000	9,691	(5,309)
Comprehensive Services Act	212	156,675	112,796	156,675	156,675	163,569	6,894
Public Safety Fund	231	-	1,511	-	-	-	-
Conservation Easement	235	30,000	61,657	30,000	213,702	40,000	10,000
General Capital Projects	301	241,452	-	-	241,452	-	-
School Capital Projects	302	154,000	-	154,000	66,073	154,000	-
School Debt Service	402	-	-	-	-	-	-
Unemployment Fund	731	-	-	-	-	-	-
TOTAL COMMONWEALTH REVENUE		15,268,493	14,059,173	14,427,885	14,769,112	14,614,790	194,905
FEDERAL REVENUE							
Payment in Lieu of Taxes	310101	6,697	6,623	6,706	6,706	7,129	423
Emergency Management Assistance	330110	-	11,425	7,500	7,500	6,623	(877)
State Criminal Alien Asst Grant	330150	650	3,929	1,689	1,689	1,689	-
Violence Against Women Grant	126-330106	28,053	28,082	28,053	28,053	28,053	-
Victim Witness Grant - Federal Portion	127-316558	72,191	52,597	72,191	72,191	72,191	-
DMV Alcohol Enforcement	402-316607	9,625	6,887	9,625	9,625	9,625	-
DMV Speed Enforcement	403-316607	5,000	3,976	5,000	5,000	5,000	-
Internet Crimes Against Children Task Force	410-240401	4,000	3,192	5,000	5,000	5,000	-
School Resource Officer Grant	455-240101	-	33,306	-	52,803	-	-
Dept Historic Resources Book Grant	480-240918	11,500	8,230	12,500	12,500	-	(12,500)
Dept of Justice Vest Grant	602-330299	4,000	3,610	700	700	700	-
Byrne Justice Assistance	605-316738	500	944	500	500	-	(500)
Staffing EMS Grant	606-337083	-	107,329	252,221	252,221	184,962	(67,259)
OCDETF Equitable Sharing Funds	607-330114	-	-	-	-	-	-
Emergency Mgmt Performance Grant	661-330110	7,500	-	7,500	7,500	7,500	-
Misc Federal Revenue	390600	-	25	-	-	-	-
CARES (County and EB)	330900	-	643,456	-	176,862	-	-
Joint Administrative Services	107	-	851	-	9,581	-	-
Social Services	201	-	643,719	628,819	629,716	552,184	(76,635)
School Operations	205	919,611	780,392	693,880	1,311,152	1,253,728	559,848
School Food Service	207	300,000	440,485	369,500	315,777	300,000	(69,500)
Comprehensive Services Act	212	-	10,396	-	-	-	-
Public Safety Fund	231	-	6,832	-	-	-	-
Conservation Easement	235	-	-	-	323,500	-	-
General Capital Projects	301	34,000	209,513	557,935	578,684	932,095	374,160
School Capital Projects	302	-	14,550	-	2,156	-	-
School Debt Service	402	114,437	107,745	100,259	100,259	93,126	(7,133)
Unemployment Fund	731	-	14,160	-	9,931	-	-
TOTAL FEDERAL REVENUE		1,517,764	3,142,254	2,759,578	3,919,607	3,459,605	700,027
BUDGET BALANCE PROCEDURE							
TOTAL EXPENDITURES		43,374,482	41,397,614	43,900,233	47,532,672	45,261,657	1,361,424
TOTAL REVENUE		42,783,774	42,332,977	43,743,364	45,331,621	44,879,744	1,144,381
SURPLUS (DEFICIT)		(590,708)	935,363	(156,869)	(2,201,052)	(381,913)	(217,043)
FROM FUND BALANCE		590,708	(935,363)	156,869	2,201,052	381,913	217,043
NET		-	-	-	-	-	-

SURPLUS/DEFICIT ADJUSTMENTS:

TOTAL SURPLUS (DEFICIT) ADJUSTMENTS

	FY 20 Original Budget	FY 20 Audited Actual	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
ADJUSTED SURPLUS (DEFICIT)			(156,869)		(381,913)	
PAY-AS-YOU-GO:						
EMERGENCY VEHICLES			-		-	
GOV CAPITAL PROJECTS			50,000		346,605	
SCHOOL CAPITAL PROJECTS			556,000			
<i>TOTAL PAY-AS-YOU-GO</i>			<u>606,000</u>		<u>346,605</u>	
<i>SURPLUS (DEFICIT) NET OF PAY-AS-YOU-GO</i>			<u>449,131</u>		<u>(35,308)</u>	

Clarke County Proposed Budget (Draft)
FOR THE FISCAL YEAR COMMENCING JULY 1, 2021 - JUNE 30, 2022

	FY 20 Original Budget	FY 20 Audited Actual	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
<i>ESTIMATED EXPENDITURE</i>						
Board of Supervisors	58,805	58,053	71,277	71,277	56,870	(14,407)
County Administrator	448,880	463,115	489,813	498,108	381,778	(108,035)
Public Information Services	57,316	60,274	61,373	62,633	61,981	608
Legal Services	30,000	23,922	25,000	25,000	25,000	-
Commissioner of Revenue	206,718	206,454	208,482	216,192	215,609	7,127
Assessor	4,500	-	4,500	4,500	-	(4,500)
Equilization Board	5,250	425	-	-	-	-
Treasurer	312,712	312,825	325,374	335,697	341,638	16,264
Data Processing/Information Technology	335,422	290,488	332,933	341,298	347,074	14,141
Electoral Board	56,974	48,969	55,920	55,920	84,048	28,128
General Registrar	87,449	83,654	95,122	97,517	104,863	9,741
Circuit Court	14,580	26,410	15,400	15,400	19,860	4,460
General District Court	4,320	4,621	8,420	8,420	8,620	200
Magistrate	50	-	50	50	50	-
Blue Ridge Legal Services	1,500	1,500	1,500	1,500	1,500	-
Juvenile & Domestic Court	2,850	1,968	6,950	6,950	6,400	(550)
Clerk of the Circuit Court	258,857	247,904	268,358	270,879	257,472	(10,886)
Victim Witness Program Grant	74,066	70,557	68,580	72,244	69,278	698
Regional Court Services	6,180	6,179	6,930	6,930	6,930	-
Commonwealth Attorney	357,850	351,573	368,350	370,889	406,814	38,464
Sheriff	2,672,042	2,386,313	2,652,258	2,840,798	2,773,651	121,393
Criminal Justice Training Center	19,593	19,422	19,593	19,593	19,593	-
Drug Task Force	12,500	11,165	12,500	12,500	12,500	-
Volunteer Fire Companies	188,155	173,180	203,695	203,695	191,500	(12,195)
Blue Ridge Volunteer Fire Company	66,236	66,758	66,846	66,846	80,450	13,604
Boyce Volunteer Fire Company	66,648	67,035	67,137	67,137	120,550	53,413
Enders Volunteer Fire Company	92,884	92,498	92,623	92,623	165,800	73,177
Fire and Rescue Services	1,145,364	938,474	1,487,527	1,539,984	1,597,291	109,764
Lord Fairfax Emergency Medical Services	6,262	6,262	6,575	6,575	6,575	-
Forestry Service	2,874	2,873	2,874	2,874	2,874	-
Regional Jail	479,467	471,624	493,300	493,300	520,285	26,985
Juvenile Detention Service	17,219	17,219	36,877	36,877	36,168	(709)
Probation Office	400	48	400	400	400	-
Building Inspections	216,194	204,980	229,689	234,489	239,701	10,012
Animal Control	115,837	110,844	118,651	136,357	137,914	19,263
Medical Examiner & Indigent Burial	200	220	200	200	200	-
Refuse Disposal	150,000	176,530	180,000	180,000	180,000	-
Convenience Center	82,835	53,952	56,376	57,549	72,708	16,332
Litter Control	6,207	3,442	4,000	4,000	4,000	-
Sanitation	235,000	231,398	237,000	237,000	244,000	7,000
Maintenance/Buildings & Grounds	854,279	795,805	892,974	900,375	850,177	(42,797)
Local Health Department	192,623	192,623	216,284	216,284	193,642	(22,642)
Our Health	6,500	6,500	6,500	6,500	6,500	-
N Shen Valley Subst Abuse Coalition	15,000	15,000	15,000	15,000	15,000	-
Northwestern Community Services	94,000	94,000	98,700	98,700	96,350	(2,350)
Concern Hotline	1,000	1,000	1,000	1,000	1,500	500
NW Works	1,500	1,500	5,000	5,000	-	(5,000)
Shenandoah Area Agency on Aging	40,000	40,000	40,000	40,000	40,000	-
Loudoun Transit Service	19,302	19,302	19,302	19,302	19,302	-
FISH	1,000	1,000	1,000	1,000	1,000	-
Access Independence	1,000	1,000	1,000	1,000	1,000	-
Laurel Center	3,500	3,500	6,000	6,000	4,000	(2,000)
Tax Relief for the Elderly	225,000	211,007	220,000	220,000	215,000	(5,000)
Lord Fairfax Community College	17,796	17,796	17,441	17,441	17,965	524
Parks Administration	463,993	450,190	469,430	477,555	480,405	10,975
Recreation Center	118,025	103,275	121,030	125,268	128,455	7,425
Swimming Pool	85,509	59,923	89,482	89,482	94,032	4,550
Parks Programs	248,684	166,314	287,003	291,275	322,405	35,402
Concession Stand	16,436	10,086	16,432	16,432	16,517	85
Barns of Rose Hill	6,750	11,750	6,750	6,750	6,750	-
Virginia Commission for Arts	9,000	9,000	9,000	9,000	9,000	-
Regional Library	241,150	241,150	279,238	279,238	279,238	-
Planning Administration	445,404	422,963	444,609	449,556	466,702	22,093
Planning Commission	14,388	7,414	14,389	14,389	14,389	-

	FY 20 Original Budget	FY 20 Audited Actual	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
Berryville Development Authority	900	100	900	900	900	-
Regional Airport	2,500	2,500	2,500	2,500	5,000	2,500
Housing Services	2,500	2,500	5,000	5,000	2,500	(2,500)
Board of Zoning Appeals	3,519	1,412	3,520	3,520	3,520	-
Office of Economic Development	68,100	55,023	88,100	89,315	153,650	65,550
Small Business Development Center	1,500	1,500	2,000	2,000	2,000	-
Blandy Experimental Farm	3,000	3,000	3,000	3,000	3,000	-
Berryville Main Street	2,500	2,500	2,500	2,500	3,500	1,000
Historic Preservation Commission	29,150	18,520	25,900	65,327	13,400	(12,500)
NSV Regional Planning District Commission	10,776	10,776	11,656	11,656	10,694	(962)
Water Quality Management	30,000	22,500	30,000	30,000	30,000	-
Friends of the Shenandoah	8,000	8,000	8,000	8,000	8,000	-
Board of Septic Appeals	1,565	2,348	1,566	1,566	1,566	-
Lord Fairfax Soil & Water Conservation	5,000	5,000	5,000	5,000	5,000	-
Biosolids Application	1,168	106	1,209	1,209	1,106	(103)
Cooperative Extension	52,011	39,749	51,302	51,302	52,134	832
Northern Virginia 4-H Center	2,300	2,300	2,300	2,300	2,500	200
Non-Departmental Legal/Prof. Contingency	78,000	-	846,395	35,107	55,000	(791,395)
Joint Administrative Services	805,385	785,223	815,421	833,730	766,861	(48,560)
Social Services	1,672,332	1,310,392	1,670,575	1,689,819	1,673,928	3,353
School Operations	23,833,352	22,783,098	23,456,526	24,369,403	24,165,588	709,062
School Food Service	811,452	856,666	842,650	864,955	800,996	(41,654)
Comprehensive Services Act	303,818	228,734	303,768	303,768	314,556	10,788
Public Safety Fund	-	-	-	-	-	-
Conservation Easement	45,000	72,071	45,000	614,029	45,000	-
General Capital Improvements	1,120,537	869,517	862,300	2,191,617	1,452,700	590,400
School Capital Improvements	676,750	1,348,458	517,000	1,698,342	616,000	99,000
General Debt Service	251,700	251,700	251,700	251,700	251,700	-
School Debt Service	2,519,632	2,519,105	2,374,428	2,374,428	2,365,130	(9,298)
Unemployment Compensation	10,000	19,591	10,000	19,931	10,000	-
5% Salary Increase					364,454	364,454
TOTAL ESTIMATED EXPENDITURE	43,374,482	41,397,614	43,900,233	47,532,672	45,261,657	1,361,424
Local Funds for Schools	16,184,838	16,097,688	15,679,484	17,230,230	15,974,232	294,748
ESTIMATED REVENUE						
LOCAL REVENUE						
Current Real Estate Taxes	14,712,603	14,340,765	14,926,310	14,926,310	15,051,559	125,249
Delinquent Real Estate Taxes	94,028	117,356	140,000	140,000	100,000	(40,000)
Public Service Corporation Real Estate	492,984	482,461	356,180	356,180	406,014	49,834
Current Personal Property Taxes	5,189,685	4,410,465	5,389,278	5,389,278	5,212,789	(176,489)
Delinquent Personal Property Taxes	50,000	65,637	40,000	40,000	65,000	25,000
Mobile Home Taxes	1,172	869	423	423	700	277
Machinery and Tools Taxes	185,912	170,796	181,250	181,250	169,680	(11,570)
Penalties (All Property Taxes)	141,324	181,816	138,536	138,536	147,068	8,532
Interest (All Property Taxes)	133,859	121,561	147,371	147,371	126,482	(20,889)
Administrative Costs Delinq	11,494	23,555	11,989	11,989	22,000	10,011
DMV Stop Fee	8,129	5,350	11,826	11,826	5,350	(6,476)
Credit Card Fees	18,000	15,055	17,000	17,000	17,000	-
Sales and Use Taxes	936,127	1,281,009	1,200,000	1,200,000	1,400,000	200,000
Consumer's Utility Taxes	346,094	351,339	345,905	345,905	355,000	9,095
Consumption Tax	34,516	35,258	34,351	34,351	34,351	-
Business License Tax	30,886	20,940	24,782	24,782	20,940	(3,842)
Motor Vehicle Licenses	355,923	296,285	321,283	321,283	315,000	(6,283)
Recordation Taxes	291,749	319,944	282,111	282,111	350,000	67,889
Taxes on Wills	6,775	11,074	5,584	5,584	7,852	2,268
Transient Occupancy Tax	23,564	29,702	23,890	23,890	35,000	11,110
Animal Licenses	8,440	5,377	8,440	8,440	5,300	(3,140)
Animal Shelter Fees - Dogs & Cats	8,525	5,125	7,418	7,418	6,370	(1,048)
Dangerous Dog Registration	200	(55)	-	-	85	85
Land Use Application Fees Penalty	5,450	8,900	5,450	5,450	5,000	(450)
Land Use Application Fees	250	900	250	250	250	-
Transfer Fees	485	537	485	485	522	37
Zoning and Subdivision Permits	89,960	64,945	86,152	86,152	84,748	(1,404)
Building Permits	196,245	225,983	270,000	270,000	260,292	(9,708)
Sign Permits and Inspection Fees	1,807	300	1,747	1,747	300	(1,447)
Weapons Permits	7,000	5,985	7,000	7,000	7,000	-
New Dwelling Address Fee	3,575	5,590	3,575	3,575	4,420	845
Other permits, fees, and licenses	938	-	563	563	475	(88)

	FY 20 Original Budget	FY 20 Audited Actual	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
Court Fines and Forfeitures	356,594	224,433	360,095	360,095	250,000	(110,095)
Parking Fines	660	9,215	660	660	7,000	6,340
Courthouse Security Fees	57,000	43,573	41,285	41,285	50,000	8,715
Local Jury Fees	-	2,419	-	-	-	-
E-Ticket Fee	30,000	15,275	30,000	30,000	18,000	(12,000)
Interest on Bank Deposits	62,924	118,249	62,924	62,924	100,000	37,076
Rental of Property	61,000	66,523	55,667	55,667	66,000	10,333
Sheriff's Fees	796	796	796	796	796	-
DNA Fees - Blood Test	235	253	208	208	224	16
Court Appointed Attorney	802	93	503	503	206	(297)
Commonwealth's Attorney Fees	1,749	1,345	1,614	1,614	1,607	(7)
Central Alarm - Berryville	5,000	5,000	5,000	5,000	5,000	-
Wireless E-911	47,400	50,509	47,700	47,700	47,700	-
Fees for Ambulance & Rescue Services	432,500	417,171	450,000	450,000	450,000	-
EMS - Berryville	8,250	-	-	-	-	-
Jail Processing Fee	1,342	1,206	1,224	1,224	1,180	(44)
Humane Foundation Contribution	15,000	60,000	20,000	20,000	20,000	-
Recycling Rebate	23,858	24,352	23,858	23,858	23,858	-
Recreation Center Fees	37,000	36,629	38,400	38,400	38,400	-
Swimming Pool Fees	72,280	43,748	72,500	72,500	72,500	-
Concession Stand Revenue	14,500	12,561	15,000	15,000	15,000	-
Parks Programs Fees	270,000	171,626	270,000	270,000	270,000	-
Sale of Publications	40	-	30	30	-	(30)
Mapping Fee	210	-	660	660	6	(654)
Engineer's Fee	10,000	7,700	10,000	10,000	7,500	(2,500)
Biosolids Application Fees	1,168	-	1,168	1,168	1,000	(168)
Payments in Lieu of Tax	48,722	68,727	48,722	48,722	44,860	(3,862)
Rebates & Refunds	5,000	8,895	5,000	5,000	5,000	-
Miscellaneous Revenue	12,571	15,960	12,571	12,571	103,000	90,429
Gifts & Donations	7,000	5,335	7,000	7,000	1,000	(6,000)
Sale of Salvage & Surplus Property	2,775	-	2,775	2,775	1,926	(849)
Sale of Vehicles	4,433	-	4,387	4,387	3,175	(1,212)
Sale of Other Equipment	-	8,366	-	-	-	-
Insurance Adjustments	7,016	-	3,264	3,264	-	(3,264)
Cancelled Checks/NSF Fees	1,280	100	685	685	250	(435)
Loan Repayment	3,495	3,672	3,495	3,495	918	(2,577)
Insurance Recovery	13,002	54,194	13,002	13,002	7,500	(5,502)
Other Misc Revenue (Bank Rec)	-	36,043	-	-	-	-
CITAC Reimbursement	-	4,662	-	-	5,000	5,000
Juror Reimbursements	-	7,890	-	-	-	-
Misc Revenue - Temporary	-	-	-	-	18,500	18,500
Joint Administrative Services	2,000	1,305	-	-	-	-
Social Services	5,000	131	-	-	-	-
School Operations	392,726	326,573	369,685	361,685	282,064	(87,621)
School Food Service	496,454	398,761	458,150	458,150	491,305	33,155
Comprehensive Services Act	-	9,357	-	-	-	-
Public Safety Fund	-	4,411	-	-	-	-
Conservation Easement	-	48,427	15,000	15,000	15,000	-
General Capital Projects	-	-	-	7,000	-	-
School Capital Projects	-	75,000	-	88,000	-	-
Parks Construction Fund	-	17,429	-	-	-	-
General Debt Service	-	9,910	4,955	4,955	-	(4,955)
School Debt Service	98,035	105,494	108,769	108,769	107,344	(1,425)
TOTAL LOCAL REVENUE	25,997,516	25,131,550	26,555,901	26,642,901	26,749,365	193,465
COMMONWEALTH OF VIRGINIA						
Motor Vehicles Carrier's Taxes	25,000	23,007	24,745	24,745	23,000	(1,745)
Mobile Home Titling Tax	-	-	-	-	-	-
Tax on Deeds (Grantor's Tax)	66,820	47,365	69,224	69,224	73,824	4,600
Personal Property Tax Relief	2,483,842	2,483,842	2,483,842	2,483,842	2,483,842	(0)
Auto Rental Tax	1,129	20	320	320	-	(320)
Communications Tax Sales and Use Tax	411,650	355,940	389,880	389,880	335,000	(54,880)
Commonwealth's Attorney Comp Board	199,967	199,144	199,965	199,965	210,272	10,307
Sheriff Comp Board	806,538	805,116	808,162	808,162	842,747	34,585
Commissioner of Revenue	81,236	80,938	87,384	87,384	85,854	(1,530)
Treasurer	99,608	98,511	121,096	121,096	106,568	(14,528)
Medical Examiner	-	-	-	-	-	-
Registrar	39,433	40,780	39,594	39,594	39,594	-
Clerk of the Circuit Court	163,797	183,760	167,848	167,848	178,686	10,838

	FY 20 Original Budget	FY 20 Audited Actual	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
Spay & Neuter Fund Distribution	14	114	198	198	114	(84)
Emergency Services Grant	-	-	17,800	13,800	-	(17,800)
Fire Program Funds	49,198	52,289	52,164	52,164	52,164	-
Litter Control	6,207	4,007	4,000	4,000	5,000	1,000
CJS Grants for Law Enforcement	-	-	-	-	-	-
Emergency Services Grant	-	-	-	-	-	-
VA Commission for the Arts	4,500	4,500	4,500	4,500	4,500	-
Water Quality Mgmt Grant	-	-	-	-	-	-
VA Dept of Game and Inland Fish	-	-	-	-	-	-
Other Categorical Aid	973	15,754	973	973	-	(973)
Victim Witness Grant - State Portion	-	17,960	-	-	-	-
RSAF Grant - Handtevy	-	-	4,000	4,000	-	4,000
Social Services	1,065,369	309,525	354,638	354,638	524,141	169,503
School Operations	9,166,087	9,149,180	9,241,877	9,249,877	9,282,224	40,347
School Food Service	14,998	11,458	15,000	15,000	9,691	(5,309)
Comprehensive Services Act	156,675	112,796	156,675	156,675	163,569	6,894
Conservation Easement	30,000	61,657	30,000	213,702	40,000	10,000
General Capital Projects	241,452	-	-	241,452	-	-
School Capital Projects	154,000	-	154,000	66,073	154,000	-
TOTAL COMMONWEALTH REVENUE	15,268,493	14,059,173	14,427,885	14,769,112	14,614,790	194,905
FEDERAL REVENUE						
Payment in Lieu of Taxes	6,697	6,623	6,706	6,706	7,129	423
Emergency Management Assistance	-	11,425	7,500	7,500	6,623	(877)
State Criminal Alien Asst Grant	650	3,929	1,689	1,689	1,689	-
Violence Against Women Grant	28,053	28,082	28,053	28,053	28,053	-
Victim Witness Grant - Federal Portion	72,191	52,597	72,191	72,191	72,191	-
DMV Alcohol Enforcement	9,625	6,887	9,625	9,625	9,625	-
DMV Speed Enforcement	5,000	3,976	5,000	5,000	5,000	-
Internet Crimes Against Children Task Force	4,000	3,192	5,000	5,000	5,000	-
School Resource Officer Grant	-	33,306	-	52,803	-	-
Dept Historic Resources Book Grant	11,500	8,230	12,500	12,500	-	(12,500)
Dept of Justice Vest Grant	4,000	3,610	700	700	700	-
Byrne Justice Assistance	500	944	500	500	-	(500)
Staffing EMS Grant	-	107,329	252,221	252,221	184,962	(67,259)
OCDETF Equitable Sharing Funds	-	-	-	-	-	-
Emergency Mgmt Performance Grant	7,500	-	7,500	7,500	7,500	-
Misc Federal Revenue	-	25	-	-	-	-
CARES (County and EB)	-	643,456	-	176,862	-	-
Joint Administrative Services	-	851	-	9,581	-	-
Social Services	-	643,719	628,819	629,716	552,184	(76,635)
School Operations	919,611	780,392	693,880	1,311,152	1,253,728	559,848
School Food Service	300,000	440,485	369,500	315,777	300,000	(69,500)
Comprehensive Services Act	-	10,396	-	-	-	-
Public Safety Fund	-	6,832	-	-	-	-
Conservation Easement	-	-	-	323,500	-	-
General Capital Projects	34,000	209,513	557,935	578,684	932,095	374,160
School Capital Projects	-	14,550	-	2,156	-	-
School Debt Service	114,437	107,745	100,259	100,259	93,126	(7,133)
Unemployment Fund	-	14,160	-	9,931	-	-
TOTAL FEDERAL REVENUE	1,517,764	3,142,254	2,759,578	3,919,607	3,459,605	700,027
BUDGET BALANCE PROCEDURE						
TOTAL EXPENDITURES	43,374,482	41,397,614	43,900,233	47,532,672	45,261,657	1,361,424
TOTAL REVENUE	42,783,774	42,332,977	43,743,364	45,331,621	44,823,761	1,088,397
SURPLUS (DEFICIT)	(590,708)	935,363	(156,869)	(2,201,052)	(437,897)	(273,027)
FROM FUND BALANCE	590,708	(935,363)	156,869	2,201,052	437,897	273,027
NET	-	-	-	-	-	-

SURPLUS/DEFICIT ADJUSTMENTS:

TOTAL SURPLUS (DEFICIT) ADJUSTMENTS	-
ADJUSTED SURPLUS (DEFICIT)	(156,869)
PAY-AS-YOU-GO:	
EMERGENCY VEHICLES	-
GOV CAPITAL PROJECTS	50,000
SCHOOL CAPITAL PROJECTS	556,000
	346,605

	FY 20 Original Budget	FY 20 Audited Actual	FY21 Original Budget	FY 21 Revised Budget	FY22 Proposed Budget	Variance FY22 - FY21 Original
<i>TOTAL PAY-AS-YOU-GO</i>			606,000		346,605	
<i>SURPLUS (DEFICIT) NET OF PAY-AS-YOU-GO</i>			<u>449,131</u>		<u>(91,292)</u>	

Clarke County School Funding Update (compiled by County Administration)

	FY 21	Variance	%	FY 22
Expenditure				
School Operating Fund	\$ 23,456,526	\$ 709,062	3.0%	\$ 24,165,588
Operating Set Aside Due to COVID	\$ 325,603	\$ (325,603)	-100.0%	\$ -
Operating Fund Including Set Aside	\$ 23,782,129	\$ 383,459	1.6%	\$ 24,165,588
Food Service Fund	\$ 842,650	\$ (41,654)	-4.9%	\$ 800,996
Debt Service Fund	\$ 2,374,428	\$ (9,298)	-0.4%	\$ 2,365,130
School Capital Fund	\$ 517,000	\$ 99,000	19.1%	\$ 616,000
Total Expenditure	\$ 27,516,207	\$ 431,507	1.6%	\$ 27,947,714

**Revenue: State & Federal
Transfers, Fees, & Other**

School Operating Fund	\$ 10,305,442	\$ 512,574	5.0%	\$ 10,818,016
Food Service Fund	\$ 842,650	\$ (41,654)	-4.9%	\$ 800,996
Debt Service Fund	\$ 209,029	\$ (8,560)	-4.1%	\$ 200,469
School Capital Fund	\$ 154,000	\$ -	0.0%	\$ 154,000
Total Transfers, Fees, & Proceeds	\$ 11,511,121	\$ 462,360	4.0%	\$ 11,973,481

Revenue: Local Tax Funding

School Operating Fund	\$ 13,151,084	\$ 196,488	1.5%	\$ 13,347,572
Operating Set Aside Due to COVID	\$ 325,603	\$ (325,603)	-100.0%	\$ -
Operating Fund Including Set Aside	\$ 13,476,687	\$ (129,115)	-1.0%	\$ 13,347,572
Food Service Fund	\$ -	\$ -	0.0%	\$ -
Debt Service Fund	\$ 2,165,399	\$ (738)	0.0%	\$ 2,164,661
School Capital Fund	\$ 363,000	\$ 99,000	27.3%	\$ 462,000
Total Local Tax Funding	\$ 16,005,086	\$ (30,853)	-0.2%	\$ 15,974,233

Updates Provided:

Removed 10% Health Insurance Increase

Updated Revenues based on 3-10-21 Memo from Department of Education

Showed operating set aside due to COVID but provided to the schools in December 2020



Personnel Committee Items

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

Monday, March 8, 2021 9:30 am

<i>Item No.</i>	<i>Description</i>	<i>Page</i>
A.	Expiration of Term for appointments expiring through May 2021 2021-03-08 Summary: Following review, the Personnel Committee recommends the following: <ul style="list-style-type: none">– Reappoint Pearce Hunt to the Clarke County Planning Commission for a four-year term expiring April 30, 2025.– Reappoint Anne Caldwell to the Clarke County Planning Commission for a four-year term expiring April 30, 2025. Per Code of Virginia, the Community Policy and Management Team complete the Family Assessment Planning Team appointments. <ul style="list-style-type: none">– The Personnel Committee recommends that the Community Policy and Management Team handle the appointments of the Family Assessment Planning Team.	62
B.	Employee of the Quarter 2021-03-08 Summary: Following review, the Personnel Committee recommends the Employee of the Quarter program.	74
C.	Old Annual Leave Discussion 2021-03-08 Summary: Following review, the Personnel Committee gave staff flexibility to handle the old leave; giving the options of converting old leave to new leave or having employees use amounts of the old leave; in order to get the old leave balances to nothing.	75

Appointments by Expiration Through May 2021

			<i>Appt Date</i>	<i>Exp Date</i>	<i>Orig Appt Date:</i>
<i>October 2020</i>					
Board of Social Services			4 Yr		
Gray	Lynn	Berryville District	7/17/2018	10/21/2020	4/16/2014
Resigned 10/21/2020, term ends 7/15/2022					
Appointed by BOS; 2 Term Limit - eligible for reappointment 2 years after expiration of second term; 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.					
<i>December 2020</i>					
Board of Zoning Appeals			5 Yr		
Brumback	Clay	White Post District	4/1/2019	12/15/2020	12/20/2017
BoS Recommendation Alternate moved to full member 12/15/2020, term exp 2/15/2024					
Appointed by Circuit Court; BOS letter of recommendation to Clerk. Oath of Office Required - Clerk of Circuit Court; 5 total members: 1 member may be on the Planning Commission Pg 1114 Supv Manual; other 4 have been generally 1 from each magisterial district, although not required.; Section 7-A-1 of the Zoning Ord states: "The Board shall consist of 5 residents of Clarke Co. Members of the Board shall hold no other public office in the locality except that 1 may be a member of the Clarke Co Planning Commission."					
Community Policy and Management Team			3 Yr		
Goshen	Lisa	Parent Representative	11/21/2017	12/31/2020	11/21/2017
Complete unexpired term of Audrey Brown					
2.2-5205 shall include, at a minimum, at least one elected official or appointed official or his designee from the governing body of a locality that is a member of the team, & the local agency heads or their designees of the following community agencies: community services board established pursuant to § 37.2-501, juvenile court services unit, dept of health, dss, & the local school div. The team shall also include a rep of a private org or assoc of providers for children's or family services if such organizations or associations are located within the locality, & a parent representative. Parent representatives who are employed by a public or private program that receives funds pursuant to this chapter or agencies represented on a community policy and management team may serve as a parent representative provided that they do not, as a part of their employment, interact directly on a regular and daily basis with children or supervise employees who interact directly on a daily basis with children. Notwithstanding this provision, foster parents may serve as parent representatives. Those persons appointed to represent community agencies shall be authorized to make policy and funding decisions for their agencies. COI - Parent & Private - SOEI file at time of original appointment only					
Northwestern Community Services Board					
Brown	Audrey	White Post District	11/21/2017	12/31/2020	11/17/2015
1st full term 12/31/2017 thru 12/31/2020					
2 Clarke County Members; 3 Term Limit [AKA Chapter 10 Board; 37.2-501(A)]					
<i>March 2021</i>					
Family Assessment and Planning Team			3 Yr.		
Short	Kris	Northwestern Community Svcs Board Rep	4/21/2020	3/1/2021	4/21/2020
Fills unexpired term of Martia Myers-DePina					
§ 2.2-5207. Family assessment & planning team; membership; immunity from liability. Each community policy and management team shall establish and appoint one or more family assessment and planning teams as the needs of the community require. Each family assessment and planning team shall include representatives of the following community agencies who have authority to access services within their respective agencies: community services board established pursuant to § 37.2-501, juvenile court services unit, department of social services, and local school division. Each family, planning team also shall include a parent representative, may include a representative of the department of health at the request of the chair of the local community policy and management team. Parent representatives who are employed by a public or private program that receives funds pursuant to this chapter or agencies represented on a family assessment, planning team may serve as a parent representative provided that they do not, as a part of their employment, interact directly on a regular and daily basis with children or supervise employees who interact directly on a regular basis with children. Notwithstanding this provision, foster parents may serve as parent representatives. The family assessment and planning team may include a representative of a private organization or association of providers for children's or family services and of other public agencies. COI - Parent & Private - SOEI file at time of original appointment only					

April 2021

Clarke County Library Advisory Council 4 Yr

Payne	Lisa	Berryville District	7/17/2018	4/15/2021	7/17/2018
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The Council shall consist of nine (9) regular members and one liaison from the BoS. The BoS shall appoint the liaison for a one (1) year term. Members may be recommended by the Council to the BoS, and shall be appointed for four (4) year terms by the BoS. Members can be reappointed for a maximum of three consecutive terms. If a member misses three consecutive meetings, the board reserves the right to vote to terminate membership

Graves	Suzette	Berryville District	11/21/2017	4/15/2021	11/21/2017
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Assumes unexpired term of Christina Maggio

The Council shall consist of nine (9) regular members and one liaison from the BoS. The BoS shall appoint the liaison for a one (1) year term. Members may be recommended by the Council to the BoS, and shall be appointed for four (4) year terms by the BoS. Members can be reappointed for a maximum of three consecutive terms. If a member misses three consecutive meetings, the board reserves the right to vote to terminate membership

Curran	Christopher	Buckmarsh District	2/21/2017	4/15/2021	5/16/2006
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The Council shall consist of nine (9) regular members and one liaison from the BoS. The BoS shall appoint the liaison for a one (1) year term. Members may be recommended by the Council to the BoS, and shall be appointed for four (4) year terms by the BoS. Members can be reappointed for a maximum of three consecutive terms. If a member misses three consecutive meetings, the board reserves the right to vote to terminate membership

Clarke County Planning Commission

Hunt	Pearce	Russell District	5/19/2020	4/30/2021	5/19/2020
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Fills unexpired term of Peter Maynard

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 District	3/21/2017	4/30/2021	12/17/2002
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12/17/02 Appointed to Zoning Appeals; Vice Chair 2009 - 2017

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."

May 2021

Clarke County Historic Preservation Commission 4 Yr

Thompson	Billy	White Post District	4/16/2019	5/31/2021	4/16/2019
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Fills unexpired term of Anne Caldwell

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."

Zimbra**btaylor@clarkecounty.gov**

NWCSB fapt rep replacement for Kris Short

From : Robin Hockman <Robin.Hockman@nwcsb.com> Thu, Feb 11, 2021 11:58 AM
Subject : NWCSB fapt rep replacement for Kris Short 1 attachment
To : btaylor@clarkecounty.gov
Cc : katherine webster <katherine.webster@dss.virginia.gov>

Good morning,

I have spoken with Kris about her representation on Clarke fapt and am contacting you to give you the name of her supervisor who will be the replacement. Lauren Smith, Case manager Supervisor, will be the new fapt member from NWCSB. It is my understanding in the past that Clarke has had an approval or vetting process for Fapt members so I am including Lauren on this email so you can contact her directly when this process is complete so that she can take over. Thank you and if you have questions, feel free to contact me.

Robin Hockman, LCSW
CYFS Supervisor

P: 540-535-7285
C: 540-303-9817
F: 540-535-7285

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214 S Braddock St.
Winchester, VA 22601

Clarke County Public Body Listing

			<i>Appt Date</i>	<i>Exp Date</i>
<i>Agricultural & Forestal District Advisory Committee</i>				6 Yr
Buckley	Samuel	Landowner/Producer	8/18/2015	7/15/2021
Childs	Corey	Landowner	8/18/2015	7/15/2021
Day	Emily	Landowner/Producer	8/18/2015	7/15/2021
Dorsey	Tupper	Landowner/Producer	8/18/2015	7/15/2021
Gordon	Carolyn	Landowner	8/18/2015	7/15/2021
Haynes	Carole	Landowner	9/15/2015	7/15/2021
McKay	Beverly B.	BoS - Appointed Member	1/19/2021	12/31/2021
Peake	Donna	Commissioner of the Revenue	8/18/2015	7/15/2021
<i>Barns of Rose Hill Board of Directors</i>				3 Yr
Cammack	Thomas		12/18/2018	12/31/2021
<i>BCCGC Joint Building Committee</i>				Open-End
Arnold, Jr.	Harry Lee	Berryville Town Council Representative	1/11/2018	
Boies	Chris	County Administrator	12/2/2019	
Dalton	Keith	Berryville Town Manager		
McKay	Beverly B.	BoS - Appointed Member	1/19/2021	12/31/2021
Taylor	Brianna R.	Clerk	12/2/2019	
<i>Berryville Area Development Authority</i>				3 Yr
Ohrstrom, II	George	Russell District	4/16/2019	3/31/2022
Smart	Kathy	White Post District	4/21/2020	3/31/2023
Weiss	David S.	Buckmarsh/Blue Ridge District	4/16/2019	3/31/2022
<i>Berryville/Clarke County Joint Committee for Economic Development and Tourism</i>				Ongoing
Arnold, Jr.	Harry Lee	BTC - Appointed Member		
Boies	Chris	County Administrator	12/2/2019	
Dalton	Keith	Town Manager		
Dunkle	Christy	Staff Representative - Town - Alternate		
Hart	Felicia	Director of Economic Development	3/23/2020	
Kemp	Tiffany	Clerk		
Lawrence	Doug	BoS - Appointed Member	1/19/2021	12/31/2021
Rodriguez	Kara	BTC - Appointed Member		
Weiss	David S.	BoS - Appointed Member	1/19/2021	12/31/2021
<i>Board of Equalization</i>				
Blatz	Joseph	White Post District	1/1/2020	
Cammack	Thomas	Millwood District	1/1/2020	
Hope	Lindsay	Russell District	1/1/2020	

			<i>Appt Date</i>	<i>Exp Date</i>
MacKay-Smith	Justin	White Post District	1/1/2020	
McFillen	Thomas	Berryville District	1/1/2020	
<i>Board of Septic & Well Appeals</i>				<i>1 Yr</i>
Bass	Matthew	BoS - Appointed Member	1/19/2021	12/31/2021
Blatz	Joseph	White Post District; Citizen Member	2/18/2020	2/15/2024
Buckley	Randy	White Post District; 2019,2020 Planning Commission Vice Chair - Alternate	1/8/2021	12/31/2021
McKay	Beverly B.	BoS - Alternate	1/19/2021	12/31/2021
Ohrstrom, II	George	Russell District; Planning Commission Chair	1/8/2021	12/31/2021
Teetor	Alison	Staff Representative		
<i>Board of Social Services</i>				<i>4 Yr</i>
Byrd	Barbara J.	Russell District	1/1/2020	12/31/2023
Dodson	Gerald	Berryville District	6/16/2020	7/15/2024
Gray	Lynn	Berryville District	7/17/2018	10/21/2020
Lawrence	Doug	BoS - Appointed Member	1/19/2021	12/31/2021
Legard	Margaret	Berryville District	1/1/2019	12/31/2023
Parker	Jennifer	Staff Representative		
Smith	James	Berryville District	8/15/2017	7/15/2021
York	Robert	White Post District	9/15/2020	7/15/2022
<i>Board of Supervisors</i>				
Bass	Matthew	Berryville District	11/3/2020	12/31/2023
Boies	Chris	Clerk	12/2/2019	
Catlett	Terri T.	Millwood/Pinegrove Districts	1/1/2020	12/31/2023
Lawrence	Doug	Russell District	1/1/2020	12/31/2023
McKay	Beverly B.	White Post District, Vice Chair	1/1/2020	12/31/2023
Taylor	Brianna R.	Deputy Clerk	12/2/2019	
Weiss	David S.	Buckmarsh/Blue Ridge Districts; Chair	1/1/2020	12/31/2023
<i>Board of Supervisors Finance Committee</i>				<i>1 Yr</i>
Bass	Matthew	BOS - Alternate	1/19/2021	12/31/2021
Catlett	Terri T.	BoS - Appointed Member	1/19/2021	12/31/2021
McKay	Beverly B.	BoS - Alternate	1/19/2021	12/31/2021
Weiss	David S.	BoS - Appointed Member	1/19/2021	12/31/2021
<i>Board of Supervisors Personnel Committee</i>				<i>1 Yr</i>
Catlett	Terri T.	BOS - Alternate	1/19/2021	12/31/2021
McKay	Beverly B.	BoS - Appointed Member	1/19/2021	12/31/2021
Weiss	David S.	BoS - Appointed Member	1/19/2021	12/31/2021

			<i>Appt Date</i>	<i>Exp Date</i>
<i>Board of Zoning Appeals</i>				5 Yr
Borel	Alain F.	White Post District	4/1/2019	2/15/2024
Brumback	Clay	White Post District	12/15/2020	2/12/2023
Brumback	Clay	White Post District	4/1/2019	12/15/2020
Caldwell	Anne	Millwood District	2/26/2020	2/15/2025
Camp	Jeremy	Staff Representative		
Means	Howard	Millwood District	1/19/2021	2/15/2026
Volk	Laurie	White Post District	7/15/2019	2/15/2024
<i>Broadband Implementation Committee</i>				
Dunning	Buster	White Post District	6/8/2020	
Kruhm	Doug	Buckmarsh / Battletown District	9/18/2018	
Lawrence	Doug	Russell District	1/19/2021	12/31/2021
McKay	Beverly B.	White Post District	1/19/2021	12/31/2021
<i>Building and Grounds</i>				1 Yr
McKay	Beverly B.	BoS - Appointed Member	1/19/2021	12/31/2021
Weiss	David S.	BoS - Alternate	1/19/2021	12/31/2021
<i>Career and Technical Education Advisory Committee</i>				1 Yr
Catlett	Terri T.	BoS - Appointed Member	1/19/2021	12/31/2021
<i>Clarke County Historic Preservation Commission</i>				4 Yr
Arnett	Betsy	Berryville District	4/21/2020	5/31/2024
Berger	Katherine	Buckmarsh District	5/21/2019	5/31/2023
Camp	Jeremy	Staff Representative		
Carter	Paige	White Post District	4/21/2020	5/31/2024
Catlett	Terri T.	BoS - Liaison	1/19/2021	12/31/2021
Kruhm	Doug	Planning Commission Representative	2/18/2020	12/31/2023
Stieg, Jr.	Robert	Millwood District	6/17/2014	5/31/2022
Thompson	Billy	White Post District	4/16/2019	5/31/2021
York	Robert	White Post District	4/18/2017	5/31/2021
<i>Clarke County Humane Foundation</i>				1 Yr
Catlett	Terri T.	BoS - Liaison	1/19/2021	12/31/2021
<i>Clarke County Library Advisory Council</i>				4 Yr
Al-Khalili	Adeela	Buckmarsh District	4/16/2019	4/15/2022
Bass	Matthew	BoS - Liaison	1/19/2021	12/31/2021
Bogert	Aubrey	White Post District	4/17/2018	4/15/2022
Brondstater	Bette	Berryville District	4/16/2019	4/15/2022
Curran	Christopher	Buckmarsh District	2/21/2017	4/15/2021
Daisley	Shelley	Russell District	4/21/2020	4/15/2024

			<i>Appt Date</i>	<i>Exp Date</i>
Foster	Nancy	Russell District	4/21/2020	4/15/2024
Graves	Suzette	Berryville District	11/21/2017	4/15/2021
Kalbian	Maral	Millwood District	4/16/2019	4/15/2022
Payne	Lisa	Berryville District	7/17/2018	4/15/2021
<i>Clarke County Planning Commission</i>				<i>1 Yr.</i>
Bass	Matthew	BoS - Appointed Member	1/19/2021	12/31/2021
Buckley	Randy	White Post District; 2020 Vice Chair	4/17/2018	4/30/2022
Caldwell	Anne	Millwood / Chapel District	3/21/2017	4/30/2021
Dunning	Buster	White Post / Greenway District	4/21/2020	4/30/2024
Glover	Robert	Millwood District	4/16/2019	4/30/2023
Hunt	Pearce	Russell District	5/19/2020	4/30/2021
Kreider	Scott	Buckmarsh / Battletown District	4/21/2020	4/30/2024
Kruhm	Doug	Buckmarsh / Battletown District	4/17/2018	4/30/2022
Lawrence	Doug	BoS - Alternate	1/19/2021	12/31/2021
Lee	Francis	Berryville District	4/17/2018	4/30/2022
Malone	Gwendolyn	Berryville District	4/21/2020	4/30/2024
Ohrstrom, II	George	Russell District; 2020 Chair	4/16/2019	4/30/2023
Stidham	Brandon	Staff Representative	4/30/2012	
<i>Clarke County Sanitary Authority</i>				<i>4 Yr</i>
Armbrust	Wayne		11/17/2020	6/30/2024
Bauhan	Tom	White Post District	5/21/2019	1/5/2022
DeArment	Roderick	White Post District, Chair	12/15/2020	1/5/2025
Mackay-Smith, Jr.	Alexander	White Post District, Vice Chair	11/17/2020	1/5/2025
McKay	Beverly B.	BoS - Liaison	1/19/2021	12/31/2021
Meredith	Mary	Staff Representative	1/2/2018	
Myer	Joseph	Town of Boyce	2/18/2020	2/15/2024
<i>Community Policy and Management Team</i>				<i>3 Yr</i>
Acker	Denise	Northwestern Community Services	12/18/2018	12/31/2021
Austin	Michael	Alternate- Department of Social Services	3/17/2020	12/31/2022
Catlett	Terri T.	BoS - Appointed Member	1/19/2021	12/31/2021
Goshen	Lisa	Parent Representative	11/21/2017	12/31/2020
Greene	Colin	VDH Representative	12/18/2018	12/31/2021
Legrys	Mark	Court Services Unit Supervisor	12/17/2019	12/31/2022
Moore	Frank	CCPS Representative	10/15/2019	12/31/2022
Opoku-Achampon	Kista	Alternate- 26th District Court Svcs Unit	3/17/2020	12/31/2022
Parker	Jennifer	Director Clarke County DSS	1/19/2021	12/31/2020
Samad	Abdus	Private Provider - Grafton School	12/17/2019	12/31/2022
Shirley	Leea	Alternate- VDH Representative	3/17/2020	12/31/2021

			<i>Appt Date</i>	<i>Exp Date</i>
<i>Conservation Easement Authority</i>				3 Yr
Bacon	Rives	2020 Chair; White Post District	12/17/2019	12/31/2022
Buckley	Randy	White Post District; 2020 Vice Chair	12/17/2019	12/31/2022
Catlett	Terri T.	BoS - Appointed Member	1/19/2021	12/31/2021
Engel	Peter	White Post District; 2020 Secretary / Treasurer	12/18/2018	12/31/2021
Jones	Michelle	Millwood / Pine Grove District	12/17/2019	12/31/2022
Ohrstrom, II	George	Russell District; Planning Commission Representative; 2020 Chair	4/16/2019	4/30/2022
Teetor	Alison	Staff Representative		
Thomas	Walker	Buckmarsh District	12/18/2018	12/31/2021
<i>Constitutional Officer</i>				4 Yr
Keeler	Sharon	Treasurer	1/1/2016	12/31/2019
Peake	Donna	Commissioner of the Revenue	1/1/2016	12/31/2019
Roper	Anthony	Sheriff	1/1/2016	12/31/2019
Wilkerson	April	Clerk of the Circuit Court	4/1/2020	11/3/2020
Williams	Anne	Commonwealth Attorney	11/7/2017	12/31/2019
<i>County Administrator</i>				Open-End
Boies	Chris	County Administrator	12/2/2019	
<i>Director of Economic Development</i>				
Hart	Felicia	Director of Economic Development	3/23/2020	
<i>Economic Development Advisory Committee</i>				4 Yr
Bates	Chris	Agriculture, Equine, Transportation	2/19/2019	12/31/2022
Dunkle	Christy	Town of Berryville Representative	2/18/2020	12/31/2023
Hart	Felicia	Director of Economic Development	3/23/2020	
Kemp	Tiffany	EDAC Clerk		
Kraybill	Christina	2019 Vice Chair, Berryville District, Business Owner	12/19/2017	12/31/2021
Mackintosh	Lori	Russell District, Agriculture	2/18/2020	12/31/2021
McKay	Beverly B.	BoS - Appointed Member	1/19/2021	12/31/2021
Milleson	John R.	2019 Chair, Banking, Finance	1/15/2019	12/31/2022
Pritchard	Betsy	Hospitality Industry, agriculture	7/21/2020	8/31/2024
Sheaffer	Lee	Russell District, tourism	3/19/2019	12/31/2022
<i>Family Assessment and Planning Team</i>				3 Yr
Austin	Michael	DSS - Foster Care Worker	10/15/2019	12/31/2021
Casarotti	Erin	26th District Court Svcs Unit	12/17/2019	12/31/2022
Lovasz	Christina	Alternate- 26th District Court Svcs Unit	3/17/2020	12/31/2022
Marsten	Ashleigh	Alternate- 26th District Court Svcs Unit	3/17/2020	12/31/2022

Monday, March 1, 2021

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			<i>Appt Date</i>	<i>Exp Date</i>
Rousseau	Christian	Private Provider - Intensive Supervisor & Counseling	12/15/2020	12/31/2023
Short	Kris	Northwestern Community Svcs Board Rep	4/21/2020	12/31/2021
Smith	Tracy	Parent Representative	4/21/2020	4/21/2023
Thompson	Christine	CCPS - Social Worker	12/17/2019	12/31/2022
Walker	Samantha	Alternate- 26th District Court Svcs Unit	3/17/2020	12/31/2022
<i>Fire & EMS Commission</i>				<i>1 Yr</i>
Beatty	David	Blue Ridge VFRC Rep	7/21/2020	8/31/2021
Buckley	Randy	Citizen-at-Large	10/15/2019	8/31/2023
Harrison	Diane	Citizen-at-large	6/20/2017	8/31/2021
Hoff	Matt	Boyce VFRC Rep	7/21/2020	8/31/2021
Lawrence	Doug	BoS - Alternate	1/19/2021	12/31/2021
Lichty	Brian	Staff Representative	11/14/2016	
Loker	Randall	Citizen-at-large	7/21/2020	8/31/2024
Roper	Anthony	Sheriff	1/1/2020	12/31/2023
Veler	Keith	John H. Enders VFRC Rep	7/21/2020	8/31/2021
Weiss	David S.	BoS - Representative	1/19/2021	12/31/2021
<i>Handley Regional Library Board</i>				<i>4 Yr</i>
Bacon	Rives		11/17/2020	11/30/2021
<i>Industrial Development Authority of the Clarke County, Virginia</i>				<i>4 Yr</i>
Cochran	Ben	Buckmarsh District; Vice Chair 2020	11/19/2019	10/30/2021
Ferrell	Brian	Buckmarsh District; Chair 2019-2020	10/15/2019	10/30/2023
Hart	Felicia	Director of Economic Development	3/23/2020	
Kemp	Tiffany	IDA Clerk		
Koontz	English	Buckmarsh District	10/16/2018	10/30/2022
Pierce	Rodney	Buckmarsh District	9/15/2020	10/30/2024
Preston	Isreal	Berryville District	2/19/2019	10/30/2022
Waite	William	Millwood District; Secretary/Treasurer 2019-2020	10/31/2017	10/30/2021
Weiss	David S.	BoS - Liaison	1/19/2021	12/31/2021
Wolfe	William	Millwood District	10/15/2019	10/30/2023
<i>Joint Administrative Services Board</i>				<i>Open-End</i>
Bennett	Brenda	Staff Representative	7/1/2020	
Bishop	Chuck	School Superintendent	7/1/2014	
Boies	Chris	County Administrator	12/2/2019	
Keeler	Sharon	Treasurer	3/12/2005	
McKay	Beverly B.	BoS - Alternate	1/19/2021	12/31/2021
Schutte	Charles	School Board Representative	1/8/2012	
Taylor	Brianna R.	Recording Clerk		

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			<i>Appt Date</i>	<i>Exp Date</i>
Weiss	David S.	BoS - Appointed Member	1/19/2021	12/31/2021
<i>Josephine School Community Museum Board</i>				1 Yr
Bass	Matthew	BoS - Liaison	1/19/2021	12/31/2021
<i>Legislative Liaison and High Growth Coalition</i>				1 Yr
Bass	Matthew	BoS - Liaison	1/19/2021	12/31/2021
<i>Lord Fairfax Community College Board</i>				4 Yr
Tabatabai	Maryam	Russell District	7/21/2020	6/30/2024
<i>Lord Fairfax Emergency Medical Services Council</i>				1 Yr
Conrad	Bryan H.	Volunteer Representative; White Post District	6/16/2020	3/15/2022
Trent	Carolyn	Medical Professional	6/16/2020	3/15/2022
Wilson	Wade	Career Representative	6/16/2020	3/15/2022
<i>Lord Fairfax Soil & Water Conservation District</i>				Elected
Mackay-Smith	Justin	Soil and Water Conservation Director Lord Fairfax District	1/1/2016	12/31/2019
Webb	Wayne	Soil and Water Conservation Director Lord Fairfax District	1/1/2016	12/31/2019
<i>Northern Shenandoah Valley Regional Commission</i>				1 Yr
Bass	Matthew	BoS - Alternate	1/19/2021	12/31/2021
McKay	Beverly B.	BoS - Appointed Member	1/19/2021	12/31/2021
Stidham	Brandon	Citizen Representative [Planning Director]	1/15/2019	1/31/2022
<i>Northwest Regional Adult Drug Treatment Court Advisory Committee</i>				1 Yr.
Bass	Matthew	BoS - Appointed Member	1/19/2021	12/31/2021
<i>Northwestern Community Services Board</i>				3 Yr
Brown	Audrey	White Post District	11/21/2017	12/31/2020
Harris	Celie	Millwood District; 3rd Term Ends 12/31/2021	2/19/2019	12/31/2021
McKay	Beverly B.	BoS - Appointed Member	1/19/2021	12/31/2021
<i>Northwestern Regional Jail Authority</i>				1 Yr
Boies	Chris	BoS - Appointed Member	11/17/2020	12/31/2021
Lawrence	Doug	BoS - Liaison - Alternate	1/19/2021	12/31/2021
Roper	Anthony	Sheriff	1/1/2020	12/31/2023
Wyatt	Jimmy	Millwood District	12/17/2019	12/31/2023
<i>Northwestern Regional Juvenile Detention Center Commission</i>				1 Yr
Bass	Matthew	BoS - Liaison	1/19/2021	12/31/2021
Wyatt	Jimmy	Millwood District	11/17/2020	12/20/2024

Monday, March 1, 2021

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			<i>Appt Date</i>	<i>Exp Date</i>
<i>Old Dominion Alcohol Safety Action Policy Board & Division of Court Services</i>				3 Yr
Roper	Anthony	Sheriff	12/17/2019	12/31/2022
<i>Old Dominion Community Criminal Justice Board</i>				3 Yr
Roper	Anthony	Sheriff	12/17/2019	12/31/2022
<i>Our Health</i>				3 Yr
Shipe	Diane	Buckmarsh District	4/16/2019	3/15/2022
<i>Parks & Recreation Advisory Board</i>				4 Yr
Bacci	Stephen	Appointed by Town of Boyce	11/17/2020	12/31/2023
Catlett	Terri T.	BoS - Liaison	1/19/2021	12/31/2021
Heflin	Dennis	White Post District	12/17/2019	12/31/2023
Huff	Ronnie	Town of Berryville Representative	2/18/2020	12/31/2023
Lichliter	Gary	Russell District	12/17/2019	12/31/2023
Rhodes	Emily	Buckmarsh District	12/17/2019	12/31/2023
Sheetz	Daniel A.	Berryville District	12/19/2017	12/31/2021
Smith	Tracy	Millwood District	12/19/2017	12/31/2021
Trenary	Randy	School Superintendent Designee	10/24/2013	
Wisecarver	Steve	Berryville District, At Large	10/20/2020	12/31/2022
<i>Regional Airport Authority</i>				1 Yr
Boies	Chris	BoS - Alternate	1/21/2020	12/31/2020
McKay	Beverly B.	BoS - Alternate	1/19/2021	12/31/2021
Melanson	Leslie	Russell District	5/19/2020	6/30/2024
<i>Shenandoah Area Agency on Aging, Inc.</i>				4 Yr
Pritchard	Betsy		9/30/2018	9/30/2022
<i>Shenandoah Valley Chief Local Elected Officials Consortium</i>				
Seal	Cathy	Alternate	2/18/2020	12/31/2023
<i>Strategic Planning Committee</i>				1 Yr
Catlett	Terri T.	BoS - Appointed Member	1/19/2021	12/31/2021
<i>Towns and Villages: Berryville</i>				1 Yr
Bass	Matthew	BoS - Liaison - Alternate	1/19/2021	12/31/2021
McKay	Beverly B.	BoS - Liaison	1/21/2020	12/31/2020
<i>Towns and Villages: Boyce</i>				1 Yr
Catlett	Terri T.	BoS - Liaison	1/19/2021	12/31/2021
McKay	Beverly B.	BoS - Liaison	1/19/2021	12/31/2021
<i>Towns and Villages: Millwood</i>				1 Yr

			<i>Appt Date</i>	<i>Exp Date</i>
Catlett	Terri T.	BoS - Liaison	1/19/2021	12/31/2021
<i>Towns and Villages: Pine Grove</i>				1 Yr
Catlett	Terri T.	BoS - Liaison	1/19/2021	12/31/2021
Weiss	David S.	BoS - Liaison	1/19/2021	12/31/2021
<i>Towns and Villages: White Post</i>				1 Yr
McKay	Beverly B.	BoS - Liaison	1/19/2021	12/31/2021

Clarke County Board of Supervisors



Berryville Voting District
Matthew E. Bass
(540) 955-5175

Millwood Voting District
Terri T. Catlett
(540) 837-2328

Russell Voting District
Doug Lawrence
(540) 955-2144

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

White Post Voting District
Bev B. McKay – Vice Chair
(540) 837-1331

County Administrator
Chris Boies
(540) 955-5175

To: Personnel Committee

From: Chris Boies & Brianna Taylor

Re: Employee of the Quarter

Date: February 25, 2021

Based on a suggestion from an employee, we have developed an *Employee of the Quarter* program for consideration by the Personnel Committee. Eligible employees would include those reporting up to the Board of Supervisors (so all county departments), the five constitutional offices, joint administrative services and social services. Employee can be nominated by a co-worker or supervisor for superior work above and beyond everyday expectations (this could be a special project they completed, going above and beyond to help a citizen resolve an issue, etc.). A review committee consisting of the County Administrator, the five Constitutional Officers, the Director of JAS, and the Director of Social Services would review the nominations quarterly and select the employee of the quarter.

The employee of the quarter would be recognized with a plaque at a Board of Supervisor meeting, receive a \$50 gift card, and be granted eight hours of recognition leave (basically a day off of work). This program will allow us to recognize outstanding performance from our employees and to showcase the great work our employees do to the public. A quarterly versus monthly interval was selected given the size of our workforce.

Clarke County Board of Supervisors



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County Administrator
Chris Boies
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To: Personnel Committee

From: Chris Boies & Brianna Taylor

Re: Old Annual Leave Discussion

Date: March 1, 2021

The County transitioned to a new leave policy several years ago with annual caps on how much leave could be carried from year-to-year. At the time of the policy change, there were no annual caps so longer-tenured employees had large amounts of annual leave accruals. These leave balances were grandfathered from the current caps and are separately designated in our system. The attached document shows the remaining leave balances under the old leave system. These hours are not being reduced as current procedures call for an employee to use all new leave before old leave can be accessed. Staff wants to discuss with the committee different options for eventually paying out employees for this leave or having employees use the leave for time off (or possibly some combination of both) to the point where no old leave remains for any employees.

Old Annual Leave Totals (12-31-2020)	Step 1: Decrease to 500 Total Cost	Step 2: Decrease to 400 Total Cost	Step 3: Decrease to 300 Total Cost	Step 4: Decrease to 200 Total Cost	Step 5: Decrease to 100 Total Cost	Step 6: Decrease to 0.0 Total Cost
637.7	\$3,518.24	\$2,555.00	\$2,555.00	\$2,555.00	\$2,555.00	\$2,555.00
612.4	\$3,547.34	\$3,156.00	\$3,156.00	\$3,156.00	\$3,156.00	\$3,156.00
597.9	\$1,946.25	\$1,988.00	\$1,988.00	\$1,988.00	\$1,988.00	\$1,988.00
522.9	\$578.91	\$2,528.00	\$2,528.00	\$2,528.00	\$2,528.00	\$2,528.00
313			\$653.25	\$5,025.00	\$5,025.00	\$5,025.00
248.8				\$2,168.67	\$4,444.00	\$4,444.00
193.5					\$2,365.55	\$2,530.00
190.8					\$2,092.94	\$2,305.00
183.5					\$1,881.26	\$2,253.00
183					\$3,438.69	\$4,143.00
156.4					\$1,102.62	\$1,955.00
113.2					\$522.85	\$3,961.00
113					\$333.84	\$2,568.00
105					\$138.25	\$2,765.00
95.8						\$2,169.87
91.2						\$4,072.99
81.2						\$4,080.30
51.1						\$1,877.41
45.7						\$1,062.53
24.25						\$608.68
21.8						\$429.68
	\$9,590.74	\$10,227.00	\$10,880.25	\$17,420.67	\$31,572.00	\$56,477.45

<i>Step 1 & 2 together</i>	<i>Step 1-3 together</i>	<i>Steps 1-4 amount</i>	<i>Step 1-5 together</i>	<i>Steps 1-6 together</i>
\$19,817.74	\$30,697.99	\$48,118.67	\$62,269.99	\$136,168.12



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

March 8, 2021, 10:00 am, Meeting Room AB

Board Members Present: Matthew E. Bass, Terri T. Catlett, Doug M. Lawrence,
Beverly B. McKay, David S. Weiss

Board Members Absent: None

Officers / Staff Present: Brenda Bennett, Chris Boies, Cathy Kuehner, Brian Lichty,
Cody Sibert, Brandon Stidham, Alison Teetor, Brianna Taylor

Others Present: John Staelin

Press Present: Mickey Powell

<i>Item No.</i>	<i>Description</i>	<i>Page</i>
	2021-03-08 Summary: At 10:01 am, Chair Weiss called the meeting to order.	
A.	Voluntary Septic Pump Out Program	79
	Alison Teetor, Natural Resource Planner, presented a PowerPoint presentation to the Board. Indicating that the plan would be to educate residents by having information on the website and mailing letters.	
	By consensus, the Board supported the Voluntary Pumpout Program.	
B.	Budget Update	
	Chris Boies gave the following budget highlights:	
	– Finance Committee has a meeting on Wednesday, March 10, to finalize the budget.	
	– Revenues	
	○ The local revenue is flat.	
	○ The State and Federal revenue are increased slightly.	
	○ There is more CARES funding that may be available to localities; at this time, we do not have the details. If the information is known soon, the Finance Committee will discuss if the funds should or should not be included in the budget.	
	○ Included in the proposed budget is a new cigarette tax which would be 40¢ per pack and is estimated at \$100K revenue.	

- Expenditures
 - There is a 5% raise proposed for both the County and the Schools.
 - Personnel requests include Fire & EMS part-time staffing for Blue Ridge, Commonwealth Attorney’s part-time, Building Department part-time inspector, adding hours to the Convenience Center to be open one more evening each week.
 - The School will present its proposed budget this evening at the Board of Supervisors Work Session at 6:30 pm.
 - The Finance Committee will be reviewing the entire budget line-by-line at their Wednesday, March 10, meeting at 5:30 pm.

Chair Weiss further explained that the cigarette tax is being proposed because on July 1, 2020, legislation allowed Counties to have this alternative tax. The Board discussed the pro and cons of implementing a meals tax and also discussed the possibility of increasing the transient occupancy tax.

After discussion, by consensus, the Board tasked staff to research the alternative tax options to be discussed at the next Finance Committee meeting.

At 10:58 am, Chair Weiss adjourned the meeting.

MEMORANDUM

TO: David Weiss, Chris Boies
FROM: Alison Teetor
SUBJECT: Justification for septic pumpout program
DATE: February 26, 2021

Intent

The following outlines the need and justification for a septic pumpout program in Clarke County. The overall purpose of septic system maintenance is to protect groundwater from coliform contamination. A separate document outlines the proposed implementation steps and budget. The recommended first phase is voluntary. Emphasis, in this first phase, will be placed on public information and education.

Background

The County has been considering implementation of a mandatory septic pump-out program since 1990 when then Manager of Environmental Health Programs at the Virginia Department of Health, Bob Custard, proposed fifteen recommendations for changes or additions to the Clarke County Onsite Wastewater Disposal Ordinance. Mr. Custard's recommendations were intended to clarify the Ordinance and make it a more comprehensive and flexible instrument for protecting public health. One of the primary purposes of the Ordinance is to protect groundwater from coliform contamination caused by inadequate or failing septic systems. Onsite septic systems, sewage treatment plants and agriculture are the top three contamination sources for local and regional water, including the Chesapeake Bay. Numerous studies since the early 1990's have shown an average of 40% of wells tested throughout the County had coliform levels that exceed water quality standards. Recent studies show 57% of samples with coliform levels exceeding water quality standards, indicating a worsening problem.

Recommendation #9 states "add a section requiring that all septic tanks in Clarke County be pumped out at least every five years." In 1995, the Board of Supervisors adopted Article IV of section 180 Waste Water Disposal System Maintenance. [Adopted 06-20-1995]. As stated in Section 180-21, Pumping out of primary treatment tanks.

*"All primary treatment tanks, including septic tanks, cesspools, and dry wells, **shall be pumped** out for maintenance purposes (serviced) **once every seven years**. Such pumping shall be performed by a Health Department approved service provider (pumper/hauler) under contract with the county who shall be authorized to dispose of the pumped wastes at a treatment facility within the county that is approved for such disposal."*

This code section was never implemented for two main reasons:

- 1) Cost to administer program
- 2) The contractual agreement between the County and the Frederick Winchester Service Authority (FWSA) to utilize Opequon Water Reclamation Facility not to exceed an average of five thousand (5,000) gallons per day ("daily average flow") computed on a monthly basis.

Determining the Need for a pump-out Ordinance

- 1) Are landowners pumping their tanks?
- 2) Is water quality currently impaired by coliform that might be caused by poorly maintained or inadequate systems?

Data Methodology and Analysis

One of the requirements in the contract with FWSA is to verify the septage origin to be furnished to the Opequon Water Reclamation Facility for each hauler's discharge. For the past nine years, the County has been receiving monthly septage reports from FWSA detailing those property owners who have had their septic tank pumped. The County then verifies that the addresses provided by the haulers are located in the County.

- 7044 parcels outside of the sewer service areas (GIS data); of those
- 4,139 parcels have at least one addressed structure and are presumed to have an onsite sewage disposal system
- Of those 4,139, 2,028 (49%) parcels pumped one or more septic tanks since 2011 (MUNIS data) Optimum compliance 85%
- **2111 (51%) parcels had no pumpout records** (MUNIS data)

Water Quality analysis

The U.S. Environmental Protection Agency (EPA) website states "*Septic systems provide wastewater treatment for many homeowners who also often get their drinking water from private wells. If a septic system is not working properly or is located too close to a drinking water well, contaminants from the wastewater can end up in drinking water.*" As noted in the Comprehensive Plan and implementing component Water Resources Plan, Clarke is particularly susceptible to contamination due to our karst terrain.

The following is a list summary of water quality sampling studies detailing the continued and **increasing levels of coliform** in Clarke County wells.

- ***The Virginia Agricultural Extension office continually conducts household water quality testing and provided results from the most recent studies conducted between March 2011 and March 2019. The 6-year study analyzed water quality from 184 well samples, in all 57% had coliform bacteria exceeding clean water standards; e. coli were found in 21% of Clarke county samples and is a sign that human or animal waste is entering the water supply.***
- *1991 well water testing program conducted by the Agricultural Extension Office showed that up to 40% of sampled wells were contaminated by coliform (figure 4).*
- *1990 groundwater study completed by the USGS identified 40% contamination rates, Completion of a 1990 USGS Report "Ground-Water Hydrology and Quality in the Valley & Ridge and Blue Ridge Physiographic Provinces of Clarke County, Virginia."*
- *Health Department Records of water samples collected by the Clarke County office of the State Health Department (hereafter referred to as the Health Department) from 1980 to 1998 indicate approximately 40% of wells sampled were contaminated by fecal coliform.*

Contractual Cap

The contractual agreement with the Frederick County Service Authority to utilize Opequon Water Reclamation Facility not to exceed an average of five thousand (5,000) gallons per day ("average daily flow" ADF) computed on a monthly basis. The contract expires December 31, 2021. Data analysis of the current pumpouts shows that 44% of the capacity is still available. Staff would recommend asking for an increase with the new contract for up to 8,000 ADF.

Monthly average over 9 years 2011-2019			
ADF /mo.(gal)		2778	
# of pumpouts		53	
gal/pumpout		52	
capacity (gal)		5000	
Current ADF (g)		2778	55%
Unused ADF		2222	44%
Additional Proposed PO		42	
Total Proposed PO		96	
Proposed ADF		4992	

Conclusion of data analysis

Based on the pumpout, water quality, and housing data the following conditions exist that warrant enforcement of the pumpout ordinance:

- 1) Only half of landowners are pumping tanks.
- 2) There are and have been water quality issues related to high levels of coliform in private wells potentially caused by substandard or failing septic systems
- 3) There is capacity to increase the number of pumpouts per month and still meet the existing cap of 5,000 gallons average daily flow, however additional capacity to 8,000 should be considered when negotiating a new contract with FWSA in order to accommodate future development.

Recommendations

- 1) Implement a voluntary pumpout program using education and outreach to inform residents of the importance of maintaining septic systems to avoid expensive repair or replacement costs and to reduce groundwater contamination.
- 2) Renew the contract with FWSA with increasing the 5,000 average cap of 8,000 average gallons per day ("daily average flow") to 8,000
- 3) Inform septic haulers about the initiative
- 4) Continue tracking to determine changes in compliance
- 5) Utilize this approach to further understand:
 - a. costs associated with administering program – i.e how many residents respond with questions or concerns regarding their system
 - b. age, type, and adequacy of existing systems – what grant and financing programs may be needed to assist homeowners with replacement costs
 - c. is septage being taken to other facilities

Steps for Implementing Septic Pumpout Program – Recommended - Voluntary approach to 5 year pumpout

Components

- 1) Data Source**
- 2) Steps to Implement**
- 3) Education/outreach**
- 4) Staffing**
- 5) Budget**

1) Data Source

Unlike other Counties' programs, Clarke proposes to obtain pumpout data from the FWSA instead of property owners. The data from FWSA is submitted from haulers and entered into spreadsheets for monthly distribution to the County. Most Counties require the property owner to provide pumpout verification. But Clarke is somewhat unique in that we are small and have licensed haulers that are required to dispose of Clarke septage only at the Opequon Wastewater Treatment Facility. So theoretically all septage pumped in the County is disposed of and logged by the FWSA.

Advantages to using FWSA data

- no need for an administrative process on County end to obtain pumpout information
- data from FWSA is provided to the County and readily entered into MUNIS as part of address verification required by the Contract, what we are doing anyway

Disadvantages

- Not all pumpout data is usable (4% errors – 2011-2019)
- Haulers generally do not put correct addresses on tip receipts if pumping multiple tanks on a single property – example Walnut Hall or Audley.
- Receipts may be illegible, have incorrect or incomplete address information
- Stafford County is concerned that if the liability to pump is on the property owner so must be the proof of service.

Recommended Option – initiate program using FWSA data in the phased voluntary approach. If compliance is minimal or a large number of residents complain about inaccurate data using FWSA, the County can consider requiring septic haulers to enter data into the reports that are submitted online in an approved method. Loudoun County uses Online RME. It costs the pumpers \$3 per report and provides online access to anyone wanting to see septic records for a particular property. This may ultimately be the best way to manage data and insure compliance but this would be part of a mandatory pumpout requirement.

2) Steps to Implement

- A. County develops educational/outreach materials for encouraging voluntary septic pumpout County wide via social media, news release

- B. County contacts septic haulers to request accurate addresses on receipts and inform them of initiative
- C. County identifies property owners who have no record of septic pumpout or property owners who haven't pumped their tanks in > 9 years. GIS mapping will be utilized to detail where tanks have and haven't been pumped, this may help to identify if certain areas are being served by undocumented haulers.
- D. Mail in phases to all non-pumpers – phased approach would be 4 phases, starting with older systems, so as to target systems more likely to be contaminating groundwater.
 - a. Direct mailings with educational material on the importance of septic system maintenance, letter requesting owner to pump tank(s)
 - b. Request for information about system if no pumping is possible
- E. Property owner calls hauler, has tank pumped
- F. Hauler takes septage to Opequon Wastewater Treatment Facility, provides tipping receipts to FWSA
- G. FWSA compiles receipts into an excel spreadsheet provides spreadsheets to County monthly
 - a. County Planning Staff verifies address is in Clarke County
 - b. Add septic information to MUNIS
 - c. Evaluate compliance

3. Educational Material

- 1) Gather materials from EPA, DEQ, and other communities
- 2) Reformat for Clarke County
- 3) Distribute to property owners, website, social media
- 4) Engage septic haulers – to insure they know about and understand the initiative

4. Staffing

- 1) 1 part-time employee or
- 2) add to jobs list for the Natural Resource Planner

5. Budget

The following table describes the estimated annual costs for a voluntary program.

Annual Program Costs

Labor costs based on Natural Resource Planner salary \$44/hour

General Program Administration

Category	Task	# hours	Cost/year
labor	Data verification	80	\$3,520
labor	Data entry - MUNIS	20	\$880
			\$4,400

Phase 1. Voluntary Program

Initial Mailing

labor		16	\$704
postage	2,111 letters @ \$1.10		\$2,322

	postage	2,111 cards		\$740
	materials			\$200
		subtotal		\$3,966
Second mailing				
	labor		12	\$528
	postage	1,500 letters		\$824
	postcard		1000	\$350
	materials			\$200
		subtotal		\$1,702
				\$5,668
Total estimated cost				\$9,634

Justification of cost to Homeowners

According to the US Environmental Protection Agency, septic tanks should be pumped if the scum layer is within 6” of the outlet pipe. A typical homeowner can expect to pay between \$250 and \$600 per pumpout depending on the size of the tank, on average the cost is \$375. This is compared with system replacement costs of between \$7,000 for conventional systems and up to \$50,000 for alternative systems. EPA further states that proper maintenance can help systems last for up to fifty years.

<https://homeguide.com/costs/septic-tank-pumping-cost>

Another important component of any of the options is identifying substandard systems. Some homeowners may be reluctant to participate if they believe their property values will be negatively impacted or they will incur additional expense to replace or repair the system. In some cases there may be no replacement or repair option. All systems should be documented to show need repair and to establish a basis for financial assistance. A program to provide for grant funds or revolving loan funds for pumping, repair, or replacement should be included as incentive. The Middle Peninsula Planning District Commission has a well-established financial assistance program. That program has been discussed with the Northern Shenandoah Valley Regional Commission and is being considered for implementation. This will be part of the long term approach.

As a locality, Clarke County can apply individually for grants to assist with septic pumpout, repair, and replacement. Several of these grants were utilized in the Spout Run cleanup effort including a DEQ Section 319 grant, a Small Watersheds Grant from the National Fish and Wildlife Foundation, and DEQ water quality improvement funds.

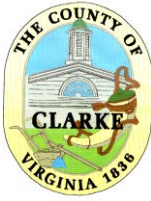


Finance Committee Items

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

Monday, March 8, 2021, immediately following work session

<i>Item No.</i>	<i>Description</i>	<i>Page</i>
A.	Budget Transfer Request. A request from Social Services to transfer \$20,732 from the Social Services Fund to the Comprehensive Services Fund. 2021-03-08 Summary: The Finance Committee recommends to the Board of Supervisors the transfer of \$20,732 from the Social Services Fund to the Comprehensive Services Fund. The request results in a positive net change to the overall FY 21 budget as the transfer allows the County to take advantage of state matching funds for the CSA coordinator position.	86
B.	FY 2020 General Fund Transfers. 2021-03-08 Summary: The Finance Committee recommends to the Board of Supervisors the following motion, "Be it resolved that budgeted expenditure be transferred per the attached statement for the purpose of covering overdrawn FY 20 accounts from underdrawn FY 20 accounts". These changes cancel out any negative line items in the FY 20 budget, which finished with an overall surplus.	87
C.	FY 2020 Year-End Fund Balance Designation. 2021-03-08 Summary: The Finance Committee recommends to the Board of Supervisors approval of the Fund Balance Designations detailed in the attached document.	90
D.	Bills and Claims- 2021-03-08 Summary: The Finance Committee, following a review of the bills and claims, recommends approval.	91
E.	Standing Reports:	
	– Year to Date Budget Report	97
	– Reconciliation of Appropriations	113
	– Capital Projects Report	114



County of Clarke, Virginia
Department of Joint Administrative Services

To: Clarke County Finance Committee
From: Brenda Bennett
Re: Social Services budget transfer request
Date: 02/08/2021

I spoke with Jennifer Parker, Director of the Clarke County Department of Social Services, regarding a budget transfer request. She is requesting a transfer of \$20,732 from the Social Services fund to the Comprehensive Services Fund. There is \$10,787 available from the State of Virginia to the CSA for the purpose of reimbursing a portion of the CSA Coordinator's administrative salary expense. While there is also a local match of \$9,945 required, there is no need for additional funding because the FY21 adopted budget includes the salary for this position. This request is for approval to move the budgeted amount of \$20,732 from the Social Services fund to the CSA fund.

I am requesting approval from the Finance Committee for the transfer of \$20,732 from the Social Services budgeted salary line, to the CSA budgeted salary line, in order to report the expenses and receive the reimbursement of \$10,787.

Brenda Bennett, Accountant (540) 955-6156
Emily Johnson, Accounts Payable Coordinator (540) 955-6171
Thomas J. Judge, Director (540) 955-6172
Fax (540) 955-6174
317 West Main St. Suite B, Berryville, VA 22611

Stephanie Brooks, Accountant (540) 955-6170
Sally Sheckels, Payroll Coordinator (540) 955-6173

Clarke County
Proposed General Fund Transfers
FY2020

Row Labels	Sum of REVISED BUDGET	Sum of YTD EXPENDED	Sum of AVAILABLE BUDGET	Adjustment Amount	Notes
11010	\$ 58,805.00	\$ 58,053.46	\$ 751.54		
12110	\$ 449,049.28	\$ 463,284.73	\$ (14,235.45)	\$ 14,250.00	salaries and benefits
12120	\$ 57,751.97	\$ 60,709.63	\$ (2,957.66)	\$ 3,000.00	purch. Svcs-archive
12210	\$ 30,000.00	\$ 23,921.75	\$ 6,078.25		
12310	\$ 206,740.97	\$ 206,476.56	\$ 264.41		
12320	\$ 4,500.00	\$ -	\$ 4,500.00		
12330	\$ 5,250.00	\$ 425.00	\$ 4,825.00		
12410	\$ 312,761.65	\$ 312,874.69	\$ (113.04)	\$ 115.00	salaries and benefits
12510	\$ 336,331.40	\$ 291,397.76	\$ 44,933.64		
13100	\$ 64,845.74	\$ 53,970.28	\$ 10,875.46		
13200	\$ 87,449.00	\$ 83,654.14	\$ 3,794.86		
21100	\$ 32,724.44	\$ 26,454.01	\$ 6,270.43		
21200	\$ 4,396.57	\$ 4,697.35	\$ (300.78)	\$ 325.00	materials and supplies
21300	\$ 50.00	\$ -	\$ 50.00		
21510	\$ 1,500.00	\$ 1,500.00	\$ -		
21600	\$ 3,350.00	\$ 1,967.77	\$ 1,382.23		
21700	\$ 258,868.99	\$ 247,915.53	\$ 10,953.46		
21910	\$ 74,167.00	\$ 70,658.14	\$ 3,508.86		
21940	\$ 6,180.00	\$ 6,179.10	\$ 0.90		
22100	\$ 357,910.37	\$ 351,632.74	\$ 6,277.63		
31200	\$ 2,862,214.32	\$ 2,759,160.09	\$ 103,054.23		
31210	\$ 19,593.00	\$ 19,422.00	\$ 171.00		
31220	\$ 12,500.00	\$ 11,165.44	\$ 1,334.56		
32200	\$ 188,655.00	\$ 173,180.15	\$ 15,474.85		
32201	\$ 66,236.00	\$ 66,757.67	\$ (521.67)	\$ 600.00	LODA
32202	\$ 66,648.00	\$ 67,035.20	\$ (387.20)	\$ 400.00	LODA
32203	\$ 92,884.00	\$ 92,497.74	\$ 386.26		
32310	\$ 1,261,645.53	\$ 1,199,276.72	\$ 62,368.81		
32320	\$ 6,262.00	\$ 6,262.00	\$ -		
32400	\$ 2,874.00	\$ 2,873.34	\$ 0.66		
33210	\$ 479,467.00	\$ 471,624.00	\$ 7,843.00		
33220	\$ 17,219.00	\$ 17,219.00	\$ -		
33300	\$ 400.00	\$ 48.00	\$ 352.00		

Clarke County
Proposed General Fund Transfers

				FY2020		
34100	\$	216,277.79	\$	205,063.71	\$	11,214.08
35100	\$	117,384.14	\$	112,390.92	\$	4,993.22
35300	\$	200.00	\$	220.00	\$	(20.00) \$ 20.00 purch svcs-med examiner
42400	\$	150,000.00	\$	176,529.58	\$	(26,529.58) \$ 26,600.00 refuge svc agreement
42410	\$	82,835.00	\$	53,951.90	\$	28,883.10
42600	\$	6,207.00	\$	3,442.10	\$	2,764.90
42700	\$	235,000.00	\$	231,397.88	\$	3,602.12
43200	\$	857,079.00	\$	795,804.64	\$	61,274.36
51100	\$	192,623.00	\$	192,623.00	\$	-
51200	\$	6,500.00	\$	6,500.00	\$	-
52400	\$	15,000.00	\$	15,000.00	\$	-
52500	\$	94,000.00	\$	94,000.00	\$	-
52800	\$	1,000.00	\$	1,000.00	\$	-
52900	\$	1,500.00	\$	1,500.00	\$	-
53230	\$	40,000.00	\$	40,000.00	\$	-
53240	\$	19,302.00	\$	19,302.00	\$	-
53250	\$	1,000.00	\$	1,000.00	\$	-
53600	\$	1,000.00	\$	1,000.00	\$	-
53700	\$	3,500.00	\$	3,500.00	\$	-
53710	\$	225,000.00	\$	211,007.15	\$	13,992.85
69100	\$	17,796.00	\$	17,796.00	\$	-
71100	\$	464,761.60	\$	450,958.23	\$	13,803.37
71310	\$	118,071.44	\$	103,321.62	\$	14,749.82
71320	\$	85,555.44	\$	59,969.13	\$	25,586.31
71350	\$	248,980.08	\$	166,610.15	\$	82,369.93 \$ (64,510.00)
71360	\$	16,436.00	\$	10,086.32	\$	6,349.68
72240	\$	11,750.00	\$	11,750.00	\$	-
72700	\$	9,000.00	\$	9,000.00	\$	-
73200	\$	241,150.00	\$	241,150.00	\$	-
81110	\$	445,442.49	\$	423,001.40	\$	22,441.09
81120	\$	14,388.00	\$	7,414.01	\$	6,973.99
81130	\$	900.00	\$	100.00	\$	800.00
81140	\$	2,500.00	\$	2,500.00	\$	-
81310	\$	2,500.00	\$	2,500.00	\$	-
81400	\$	3,519.00	\$	1,411.90	\$	2,107.10
81510	\$	68,100.00	\$	55,022.99	\$	13,077.01

Clarke County
Proposed General Fund Transfers

				FY2020	
81530	\$	1,500.00	\$	1,500.00	\$ -
81540	\$	3,000.00	\$	3,000.00	\$ -
81550	\$	2,500.00	\$	2,500.00	\$ -
81800	\$	29,150.00	\$	18,520.24	\$ 10,629.76
81910	\$	10,776.00	\$	10,775.79	\$ 0.21
82210	\$	30,000.00	\$	22,500.00	\$ 7,500.00
82220	\$	8,000.00	\$	8,000.00	\$ -
82230	\$	1,565.00	\$	2,348.40	\$ (783.40) \$ 800.00 purchased svcs-legal fees
82400	\$	5,000.00	\$	5,000.00	\$ -
82600	\$	1,168.00	\$	106.10	\$ 1,061.90
83100	\$	52,106.63	\$	39,844.59	\$ 12,262.04
83400	\$	2,300.00	\$	2,300.00	\$ -
91600	\$	61,130.00	\$	-	\$ 61,130.00
92500	\$	-	\$	17,541.30	\$ (17,541.30) \$ 17,600.00 insurance claim reimbursement
92600	\$	-	\$	647.80	\$ (647.80) \$ 700.00 ambulance svc refunds
92900	\$	-	\$	100.00	\$ (100.00) \$ 100.00 misc refunds
(blank)					
Grand Total	\$	11,653,683.84	\$	11,014,802.84	\$ 638,881.00 \$ - <<should be zero

3/8/2021

Title: General Fund Balance FY20

Source: Clarke County Joint Administrative Services

	<u>Current</u>
General Fund Balance (as of 6/30/2020)	12,415,005
<u>Designations</u>	
Liquidity Designation @ 12% of FY 21 Budgeted Operating Revenue	(3,657,626.64)
Stabilization Designation @ 3% of FY 21 Budgeted Operating Revenue	(914,406.66)
Continuing Local GF Appropriations for Capital Projects	(1,864,759.00)
Conservation Easements from Government Savings	(150,000)
School Operating Savings	-
Comprehensive Services Act Shortfall	(400,000)
Parks Master Plan	(230,000)
Fire & Rescue	(350,000) general use
Government Savings (GenGov, JAS, DSS)	(500,000) general use
Data and Communications Technology	(600,000) Final phase of communications upgrade
Leave Liability	(250,000)
Community Facilities	(725,000) General use for new opportunities
Economic Development	(150,000) General use for new opportunities
Jack Enders Blvd Project	(102,434) From Business Park sale proceeds
Human Services space	(875,000) DSS, NWCS, VDH
School Construction	(100,000) BES pr JWMS
Real Estate Assessment Software	(30,000)
Self Funded Health Insurance Account	(500,000)
Government Capital Projects	(346,605)
FY21 Original Budget Surplus (Deficit) - FY22 Capital	(156,689)
TOTAL Designations	(11,902,520)
Undesignated	512,484.28
FY 21 YTD Expenditure Supplemental	(926,843)
FY 21 YTD Revenue Supplemental	804,036
Undesignated	389,677

Clarke County
Invoice History Report
February 28, 2021

VENDOR NAME	ACCOUNT DESC	AMOUNT	WARRANT	FULL DESC	INVOICE DATE
Action Alliance	VictimWit Dues & Memb	50.00	DC021221	Action Alliance 2021 membership-send check to me	02/02/2021
Action Alliance Total		50.00			
Ahold Financial Serv	Programs Mat & Sup	39.29	DC022621	Childcare Food Suplies and Cups	02/12/2021
Ahold Financial Serv	Programs Mat & Sup	39.84	DC022621	Food Supplies	02/24/2021
Ahold Financial Serv Total		79.13			
Amazon Acct	Registrar Mat & Sup	33.49	DC022621	Barcode scanner stand	01/15/2021
Amazon Acct	Clk of CC Mat & Sup	159.99	DC022621	OFFICE SUPPLIES, GENERAL, chai	02/04/2021
Amazon Acct	Clk of CC Mat & Sup	7.86	DC022621	OFFICE SUPPLIES, GENERAL, chai	02/04/2021
Amazon Acct	Comm Atty Mat & Sup	26.99	DC022621	excel marker redaction	01/27/2021
Amazon Acct	Sheriff Mat & Sup	789.00	DC022621	Laptop	02/04/2021
Amazon Acct	Sheriff COS Mat & Sup	14.88	DC022621	CD-R's	01/21/2021
Amazon Acct	Programs Mat & Sup	160.43	DC022621	Childcare Supplies	12/09/2020
Amazon Acct	Plan Adm Mat & Sup	69.18	DC022621	File Folders	01/16/2021
Amazon Acct Total		1,261.82			
Amherst Family Pract	Sheriff Pur Svcs	85.00	DC021221	Physical for T Lutman	02/02/2021
Amherst Family Pract Total		85.00			
Animal Medical Ctr.	AnimalCtrl Pur Svcs	289.43	DC022621	rm Animal M ACO Hershey spay and shots EMO Charge	12/31/2020
Animal Medical Ctr. Total		289.43			
Apple Valley Waste	SWC Pur Svcs	27.20	DC021221	rm Apple Valley Waste CCCC Recycling Fee	01/24/2021
Apple Valley Waste	SWC Pur Svcs	1.00	DC021221	rm Apple Valley Waste CCCC Recycling	01/31/2021
Apple Valley Waste	SWC Pur Svcs	133.10	DC022621	rm Apple Vallley Waste CCCC recycling	02/14/2021
Apple Valley Waste Total		161.30			
At&t	County Adm Telephone	46.70	DC022621	Acct 287286630233 School/Gov c	02/18/2021
At&t	IT Telephone	84.94	DC022621	Acct 287286630233 School/Gov c	02/18/2021
At&t	Registrar Telephone	46.70	DC022621	Acct 287286630233 School/Gov c	02/18/2021
At&t	Comm Atty Telephone	167.08	DC022621	Acct 287286630233 School/Gov c	02/18/2021
At&t	Sheriff Telephone	21.76	DC021221	Monthly long distance fees	02/01/2021
At&t	Sheriff Telephone	1,813.06	DC022621	Acct 287286630233 School/Gov c	02/18/2021
At&t	Bldg Insp Telephone	164.55	DC022621	Acct 287286630233 School/Gov c	02/18/2021
At&t	AnimalCtrl Telephone	13.44	DC022621	Acct 287286630233 School/Gov c	02/18/2021
At&t	SWC Telephone	41.87	DC022621	Acct 287286630233 School/Gov c	02/18/2021
At&t	Maintenanc Telephone	57.69	DC022621	Acct 287286630233 School/Gov c	02/18/2021
At&t	Econ Dev Telephone	41.67	DC022621	Acct 287286630233 School/Gov c	02/18/2021
At&t	VictimWit Telephone	41.67	DC022621	Acct 287286630233 School/Gov c	02/18/2021
At&t	EMS LEMPG Grant-Telephone	538.99	DC022621	Acct 287286630233 School/Gov c	02/18/2021
At&t Total		3,080.12			
BB&T	County Adm Pur Svcs	176.26	DC022621	brt Co Admin Econ Dev IT	02/09/2021
BB&T	County Adm Dues & Memb	300.00	DC022621	brt Co Admin Econ Dev IT	02/09/2021
BB&T	IT Tech SW/OL	11.41	DC022621	brt Co Admin Econ Dev IT	02/09/2021
BB&T	Sheriff Travel - Sworn Staff	834.69	DC022621	Monthly Statement	02/09/2021
BB&T	Sheriff Travel - Sworn Staff	265.68	DC022621	Monthly Statement	02/09/2021
BB&T	Sheriff Dues & Memb	192.00	DC022621	Monthly Statement	02/09/2021
BB&T	Sheriff Dues & Memb	258.98	DC022621	Monthly Statement	02/09/2021
BB&T	Sheriff COS Mat & Sup	589.57	DC022621	Monthly Statement	02/09/2021
BB&T	Sheriff PSU Mat & Sup	60.99	DC022621	Monthly Statement	02/09/2021
BB&T	Sheriff SOS Mat & Sup	528.75	DC022621	Monthly Statement	02/09/2021
BB&T	Sheriff Vehicle Fuel	41.37	DC022621	Monthly Statement	02/09/2021
BB&T	Sheriff Uniform Sworn Staff	70.78	DC022621	Monthly Statement	02/09/2021
BB&T	EMS Pur Svcs	247.98	DC022621	Fire-EMS BB&T Credit Card statement 2/9/2021	02/09/2021
BB&T	EMS Travel	213.70	DC022621	Fire-EMS BB&T Credit Card statement 2/9/2021	02/09/2021
BB&T	EMS Miscellaneous	307.46	DC022621	Fire-EMS BB&T Credit Card statement 2/9/2021	02/09/2021
BB&T	EMS Mat & Sup	415.94	DC022621	Fire-EMS BB&T Credit Card statement 2/9/2021	02/09/2021
BB&T	EMS Clothing	165.00	DC022621	Fire-EMS BB&T Credit Card statement 2/9/2021	02/09/2021
BB&T	Maintenanc Mat & Sup	245.28	DC022621	rm BB&T Credit Card for 01-11-21 to 02-07-2021	02/09/2021
BB&T	Parks Adm Travel	130.00	DC022621	CPRP Recertification for Lisa Cooke,Shannon Martin	02/09/2021
BB&T	Plan Adm Postal Svcs	135.95	DC022621	Postal services for Planning Department	02/22/2021
BB&T	Econ Dev Mat & Sup	537.18	DC022621	brt Co Admin Econ Dev IT	02/09/2021
BB&T	AlOff Maint Mat & Sup	69.72	DC022621	rm BB&T Credit Card for 01-11-21 to 02-07-2021	02/09/2021
BB&T Total		5,798.69			
Berkeley Club Bevera	County Adm Pur Svcs	22.00	DC022621	Co admin 2 Water Cooler Rentals	02/22/2021
Berkeley Club Bevera	County Adm Miscellaneous Expen	43.70	DC021221	Co Admin 5-Gal Water x6	02/03/2021
Berkeley Club Bevera	Comm Atty Mat & Sup	15.90	DC021221	Water Bill February 2021	02/03/2021
Berkeley Club Bevera	Sheriff COS Mat & Sup	9.00	DC022621	Monthly Cooler Rental	02/15/2021
Berkeley Club Bevera	Sheriff COS Mat & Sup	26.00	DC021221	Water	02/03/2021
Berkeley Club Bevera	Sheriff SOS Mat & Sup	9.00	DC022621	Monthly Cooler Rental	02/15/2021
Berkeley Club Bevera	Sheriff SOS Mat & Sup	13.00	DC021221	Water	02/03/2021
Berkeley Club Bevera	Maintenanc Water & Sewer	11.00	DC022621	rm Berkeley Club Maint Cooler Rental for 08/2020	08/15/2020
Berkeley Club Bevera	Maintenanc Water & Sewer	11.00	DC022621	rm Berkeley Maint Feb Rent for Cooler	02/15/2021
Berkeley Club Bevera	Maintenanc Water & Sewer	13.00	DC021221	rm Berkeley Club Maint water	02/03/2021
Berkeley Club Bevera Total		173.60			

**Clarke County
Invoice History Report
February 28, 2021**

VENDOR NAME	ACCOUNT DESC	AMOUNT	WARRANT	FULL DESC	INVOICE DATE
Berryville Auto Part	Sheriff Pur Svcs	41.00	DC021221	Sheriff's Office Vehicle Repair	02/01/2021
Berryville Auto Part	Sheriff Pur Svcs	61.00	DC021221	Sheriff's Office Vehicle Repair - 1802	02/01/2021
Berryville Auto Part	Sheriff Pur Svcs	41.00	DC021221	Sheriffs Office Vehicle Repair - 1701	02/02/2021
Berryville Auto Part	Sheriff Pur Svcs	30.00	DC021221	Sheriffs Office Vehicle Repair	02/03/2021
Berryville Auto Part	Sheriff Pur Svcs	20.00	DC021221	Sheriff's Office Vehicle Repair - 1302	02/04/2021
Berryville Auto Part	Sheriff Pur Svcs	41.00	DC022621	Sheriff's Office Vehicle Repair - 1903	02/09/2021
Berryville Auto Part	Sheriff Pur Svcs	240.00	DC022621	Sheriff's Office Vehicle Repair - 1302	02/11/2021
Berryville Auto Part	Sheriff Pur Svcs	20.00	DC022621	Sheriff's Office Vehicle Repair - 1402	02/16/2021
Berryville Auto Part	Sheriff Pur Svcs	41.00	DC022621	Sheriff's Office Vehicle Repair - 2002	02/19/2021
Berryville Auto Part	Sheriff VRP Mat & Sup	19.74	DC021221	Sheriff's Office Vehicle Repair	02/01/2021
Berryville Auto Part	Sheriff VRP Mat & Sup	208.72	DC021221	Sheriff's Office Vehicle Repair - 1802	02/01/2021
Berryville Auto Part	Sheriff VRP Mat & Sup	19.74	DC021221	Sheriffs Office Vehicle Repair - 1701	02/02/2021
Berryville Auto Part	Sheriff VRP Mat & Sup	25.02	DC021221	Sheriffs Office Vehicle Repair	02/03/2021
Berryville Auto Part	Sheriff VRP Mat & Sup	188.09	DC021221	Sheriff's Office Vehicle Repair - 1302	02/04/2021
Berryville Auto Part	Sheriff VRP Mat & Sup	20.63	DC022621	Sheriff's Office Vehicle Repair - 1903	02/09/2021
Berryville Auto Part	Sheriff VRP Mat & Sup	137.99	DC022621	Clarke County Sheriff's Vehicle Repair - 1701	02/11/2021
Berryville Auto Part	Sheriff VRP Mat & Sup	524.11	DC022621	Sheriff's Office Vehicle Repair - 1302	02/11/2021
Berryville Auto Part	Sheriff VRP Mat & Sup	137.99	DC022621	Sheriff's Office Vehicle Repair - 1402	02/16/2021
Berryville Auto Part	Sheriff VRP Mat & Sup	25.08	DC022621	Sheriff's Office Vehicle Repair - 2002	02/19/2021
Berryville Auto Part	Maintenanc Mat & Sup	10.14	DC021221	rm BAP Maint oil for snowblower	02/01/2021
Berryville Auto Part	Maintenanc Mat & Sup	22.83	DC021221	rm BAP Maint Car Wash	01/26/2021
Berryville Auto Part Total		1,875.08			
Berryville True Valu	Maintenanc Mat & Sup	35.94	DC021221	rm BH Maint concrete mix	01/28/2021
Berryville True Valu	Maintenanc Mat & Sup	13.97	DC021221	rm BH Maint moly grease and red paint	02/08/2021
Berryville True Valu	Maintenanc Mat & Sup	20.97	DC022621	rm BH Maint rust reform spary for trailer	02/16/2021
Berryville True Valu	Rec Center Mat & Sup	14.67	DC021221	Three Zep Empty Sprayers	02/02/2021
Berryville True Valu	ChurchSt Maint Mat & Sup	10.99	DC022621	rm BH 102 N. Church St flapper for toilet	02/12/2021
Berryville True Valu Total		96.54			
BKT Uniforms	Sheriff Uniform Sworn Staff	292.00	DC022621	Jacket	02/09/2021
BKT Uniforms Total		292.00			
Blossman Gas, Inc.	225Rams Maint Heating	877.01	DC022621	rm Blossman ACO Heating LP Gas	02/08/2021
Blossman Gas, Inc.	225Rams Maint Heating	248.07	DC022621	rm Blossman ACO LP Gas Heating	02/18/2021
Blossman Gas, Inc.	129Rams Maint Heating	798.51	DC022621	rm Blossman 129 Ramsburg Ln LP Gas	02/05/2021
Blossman Gas, Inc.	129Rams Maint Heating	285.05	DC022621	rm Blossman 129 Ramsburg LP Gas Heating	02/18/2021
Blossman Gas, Inc. Total		2,208.64			
Blue Sky Towers	Sheriff Leases & Rentals	2,380.50	DC021221	Tower, Transmittal, Antennae L	02/01/2021
Blue Sky Towers Total		2,380.50			
BOTHA CHRISTOFF C	Personal Property Tax Current	18.30	DC022621		02/24/2021
BOTHA CHRISTOFF C Total		18.30			
Boyce Volunteer Fire	Vol Fire EMS Vol Incent Prog	1,250.00	DC021221	Quarter 1 Incentive Program FY21	02/08/2021
Boyce Volunteer Fire Total		1,250.00			
Buckley, Randy	Plan Com Board Member Fees	50.00	DC021221	Atd @ PC 2-5-2021 Mtg	02/08/2021
Buckley, Randy Total		50.00			
Caldwell, Anne	Plan Com Board Member Fees	50.00	DC021221	Attd @ PC 2-4-2021 Mtg	02/08/2021
Caldwell, Anne Total		50.00			
CALL PAUL L	Personal Property Tax Current	246.49	DC022621		02/22/2021
CALL PAUL L	Personal Property Tax Current	217.16	DC022621		02/22/2021
CALL PAUL L	Motor Vehicle Licenses	50.00	DC022621		02/22/2021
CALL PAUL L	Motor Vehicle Licenses	50.00	DC022621		02/22/2021
CALL PAUL L Total		563.65			
CARR DAVY ORLANDA	Personal Property Tax Current	305.40	DC021221		02/08/2021
CARR DAVY ORLANDA Total		305.40			
Combs Wastewater Man	AlOff Maint Pur Svcs	140.00	DC021221	rm Combs Park Porta Potties	02/01/2021
Combs Wastewater Man Total		140.00			
Comcast	IT Telecomm Online Tech	209.32	DC022621	0035266 101 CHALMERS FEB BILLING	02/23/2021
Comcast	Sheriff Pur Svcs	87.27	DC022621	Comcast High-Speed Internet	02/16/2021
Comcast Total		296.59			
Commercial Press	Treasurer Mat & Sup	138.13	DC022621	Envelopes	02/12/2021
Commercial Press	Clk of CC Mat & Sup	216.85	DC021221	letterhead & business cards x 3	02/05/2021
Commercial Press Total		354.98			
ComputerPlus	IT Maint Contracts	127.00	DC021221	IBM Hardware SupAS400 coverage 03/01/21-03/31/21	02/01/2021
ComputerPlus	IT Maint Contracts	127.00	DC022621	IBM Hardware Support-AS400 04/01/21 - 04/30/21	02/23/2021
ComputerPlus Total		254.00			
County of Frederick	RefuseDisp Intergov Svc Agreem	664.65	DC021221	COUNTY RESIDENCE REFUSE ACCOUNT	02/03/2021
County of Frederick	RefuseDisp Intergov Svc Agreem	1,168.00	DC021221	NEW CITIZENS CENTER 01/2021	02/03/2021
County of Frederick	RefuseDisp Intergov Svc Agreem	273.60	DC021221	VDOT - CLARKE 01/2021	02/03/2021
County of Frederick	RefuseDisp Intergov Svc Agreem	8,405.29	DC022621	JAN REFUSE BIG SHARED CITZ SITE	02/19/2021
County of Frederick Total		10,511.54			
Crystal Springs	Parks Adm Leases & Rentals	12.12	DC021221	Cooler Rental and Bottled Water	01/26/2021
Crystal Springs	Parks Adm Mat & Sup	28.36	DC021221	Cooler Rental and Bottled Water	01/26/2021

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VENDOR NAME	ACCOUNT DESC	AMOUNT	WARRANT	FULL DESC	INVOICE DATE
Crystal Springs Total		40.48			
Daly Computers	IT Mat & Sup	414.00	DC022621	Plotter ink cartridges	01/27/2021
Daly Computers	IT Noncap Technology Hardware	53.00	DC022621	Laptop Hard Drive -- Voter Reg	01/19/2021
Daly Computers Total		467.00			
DMV	Treasurer DMV Stop	875.00	DC022621	DMV Stops - January 2021	01/31/2021
DMV Total		875.00			
Doing Better Busines	Com of Rev Maint Contracts	12.50	DC022621	Copier Maint.SN:0015-Treasurer	02/08/2021
Doing Better Busines	Treasurer Maint Contracts	12.50	DC022621	Copier Maint.SN:0015-Treasurer	02/08/2021
Doing Better Busines	EMS Mat & Sup	12.50	DC022621	Copier Maint.SN:0015-Treasurer	02/08/2021
Doing Better Busines Total		37.50			
Doli/Boiler	104Church Maint Pur Svcs	20.00	DC022621	rm Boiler Safety Comp 104 N. C Boiler Inspection	02/09/2021
Doli/Boiler Total		20.00			
Dunning, Buster	Plan Com Board Member Fees	50.00	DC021221	Attd @ PC 2/5/21 Mtg	02/08/2021
Dunning, Buster Total		50.00			
EAGLE CARRIERS INC	Personal Property Tax Current	372.19	DC022621		02/16/2021
EAGLE CARRIERS INC	Personal Property Tax Current	446.88	DC022621		02/16/2021
EAGLE CARRIERS INC Total		819.07			
eCore Software Inc	EMS Tech SW/OL	187.00	DC021221	Fire-EMS ePro scheduling software lease March 21	01/30/2021
eCore Software Inc Total		187.00			
Emergency Medical	Assist to Firefighters CV M&S	385.00	DC021221	Fire-EMS AFG supp 2020-COVID grant	01/28/2021
Emergency Medical Total		385.00			
FINANCIAL SERVICES V	Personal Property Tax Current	892.50	DC021221		02/04/2021
FINANCIAL SERVICES V	Personal Property Tax Current	704.75	DC021221		02/04/2021
FINANCIAL SERVICES V	Personal Property Tax Current	1,187.69	DC021221		02/04/2021
FINANCIAL SERVICES V	Personal Property Tax Current	1,186.94	DC021221		02/04/2021
FINANCIAL SERVICES V	Personal Property Tax Current	311.99	DC021221		02/04/2021
FINANCIAL SERVICES V	Personal Property Tax Current	438.09	DC021221		02/04/2021
FINANCIAL SERVICES V	Motor Vehicle Licenses	25.00	DC021221		02/04/2021
FINANCIAL SERVICES V Total		4,746.96			
Fisher Auto	Maintenanc Mat & Sup	52.16	DC021221	rm Fishers Maint lift support for truck	01/29/2021
Fisher Auto Total		52.16			
Frederick-Winchester	Sanitation Intergov Svc Agreem	2,613.49	DC022621	O&M RECRV COST JAN SRVS \$2616.49 - \$3.00 CR MEMO	02/16/2021
Frederick-Winchester Total		2,613.49			
GCA Education Servic	Maintenanc Custodial Contracts	4,530.07	DC021221	rm ABM County Cleaning for Feb 2021	02/01/2021
GCA Education Servic	JGC Maintenanc Custodial Contr	1,187.75	DC021221	rm ABM County Cleaning for Feb 2021	02/01/2021
GCA Education Servic	311EMain Maint Cus Contracts	461.25	DC021221	rm ABM County Cleaning for Feb 2021	02/01/2021
GCA Education Servic Total		6,179.07			
GeoConcepts Eng	Plan Adm Engineer & Architect	550.00	DC022621	Resistivity reports reviews	02/22/2021
GeoConcepts Eng	Plan Adm Pass Thru Eng Fees	825.00	DC022621	Resistivity Rpt reviews	02/12/2021
GeoConcepts Eng Total		1,375.00			
Glover, Robert P.	Plan Com Board Member Fees	50.00	DC021221	Attd @ PC 2/05/2021 mtg	02/08/2021
Glover, Robert P. Total		50.00			
Grainger Inc	SWC Mat & Sup	62.12	DC022621	rm Grainger Boyce and CCCC motor and trash grabber	02/10/2021
Grainger Inc Total		62.12			
Hall, Monahan	Legal Svc Pur Svcs	455.00	DC021221	Legal_CoAdmin, BZA, & PA	02/03/2021
Hall, Monahan	Plan Adm Pur Svcs	5,480.00	DC021221	Legal_CoAdmin, BZA, & PA	02/03/2021
Hall, Monahan	BrdZonApp Pur Svcs	4,607.50	DC021221	Legal_CoAdmin, BZA, & PA	02/03/2021
Hall, Monahan Total		10,542.50			
Home Paramount Pest	JGC Maint Contracts	137.00	DC021221	Pest Control-Annual Services	02/03/2021
Home Paramount Pest	RT Maintenanc Maint Contracts	185.25	DC021221	Pest Control-Annual Services	02/03/2021
Home Paramount Pest	ChurchSt Maint Contracts	161.50	DC021221	Pest Control-Annual Services	02/03/2021
Home Paramount Pest	104Church Maint Contracts	161.50	DC021221	Pest Control-Annual Services	02/03/2021
Home Paramount Pest	225Rams Maint Contracts	190.00	DC021221	Pest Control-Annual Services	02/03/2021
Home Paramount Pest	524West Maint Contracts	190.00	DC021221	Pest Control-Annual Services	02/03/2021
Home Paramount Pest	AlRec Maint Contracts	190.00	DC021221	Pest Control-Annual Services	02/03/2021
Home Paramount Pest	106Church Maint Contracts	142.50	DC021221	Pest Control-Annual Services	02/03/2021
Home Paramount Pest	311EMain Maint Pur Svcs	150.00	DC021221	rm Home Par. 311 E.Main St Snake Rep 7/2020	07/17/2020
Home Paramount Pest	311EMain Maint Contracts	237.50	DC021221	Pest Control-Annual Services	02/03/2021
Home Paramount Pest	129Rams Maint Contracts	95.00	DC021221	Pest Control-Annual Services	02/03/2021
Home Paramount Pest Total		1,840.25			
Hunt, Pearce W	Plan Com Board Member Fees	50.00	DC021221	Attd @ PC 2-05-2021 Mtg	02/08/2021
Hunt, Pearce W Total		50.00			
Innovative Access Te	JGC Maintenanc Pur Svcs	158.00	DC021221	rm Anderson Control 101 Chalmers Ct Panic Alarm Mo	02/02/2021
Innovative Access Te	104Church Maint Pur Svcs	252.00	DC021221	rm Anderson Control 104 N. Church Alarm Monitoring	01/25/2021
Innovative Access Te Total		410.00			
J.D. Power	Com of Rev Data Processing	2,628.04	DC021221	2021 nada value run	02/09/2021
J.D. Power Total		2,628.04			
John H Enders Fire	Vol Fire EMS Vol Incent Prog	1,250.00	DC021221	Quarter 1 Incentive Program FY21	02/08/2021
John H Enders Fire Total		1,250.00			
Kalbian, Maral	HstPrvCom Pur Svcs	780.00	DC021221	Services for HPC for January 2021	02/04/2021

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VENDOR NAME	ACCOUNT DESC	AMOUNT	WARRANT	FULL DESC	INVOICE DATE
Kalbian, Maral Total		780.00			
KEELEY CINDY L	Personal Property Tax Current	51.03	DC021221		02/08/2021
KEELEY CINDY L	Personal Property Tax Current	46.53	DC021221		02/08/2021
KEELEY CINDY L	Motor Vehicle Licenses	25.00	DC021221		02/08/2021
KEELEY CINDY L Total		122.56			
KNS Technologies	Econ Dev Maint Svc Contracts	150.00	DC021221	Website Development (Tourism,	02/02/2021
KNS Technologies Total		150.00			
Kruhm, Douglas	Plan Com Board Member Fees	50.00	DC021221	Arrs @ PC 2-5-2021 mtg	02/08/2021
Kruhm, Douglas Total		50.00			
Laura McGranaghan	Programs Refunds	45.50	DC021221	Refund for Proqram Registrations	02/04/2021
Laura McGranaghan Total		45.50			
Lee, Frank	Plan Com Board Member Fees	50.00	DC021221	Attd @ PC 2/05/2021 mtg	02/08/2021
Lee, Frank Total		50.00			
Logan Systems Inc	Clk of CC Microfilming	661.83	DC022621	Indexing for January 2021	02/15/2021
Logan Systems Inc Total		661.83			
Lowes	Maintenanc Mat & Sup	178.83	DC022621	rm Lowes Maint lumber for trailer	02/12/2021
Lowes Total		178.83			
Mansfield Oil Co	County Adm Vehicle Fuel	74.90	DC021221	rm Manfield Oil Fuel Charges 1/16/21 to 1/31/21	01/31/2021
Mansfield Oil Co	County Adm Vehicle Fuel	51.21	DC022621	rm Mansfield Oil Fuel Charges 2/1/21 to 2/15/21	02/15/2021
Mansfield Oil Co	Sheriff Vehicle Fuel	1,751.16	DC022621	Fuel for 2/1 - 2/15/2021	02/15/2021
Mansfield Oil Co	EMS Vehicle Fuel	555.56	DC021221	rm Manfield Oil Fuel Charges 1/16/21 to 1/31/21	01/31/2021
Mansfield Oil Co	EMS Vehicle Fuel	653.65	DC022621	rm Mansfield Oil Fuel Charges 2/1/21 to 2/15/21	02/15/2021
Mansfield Oil Co	Bldg Insp Vehicle Fuel	88.73	DC021221	rm Manfield Oil Fuel Charges 1/16/21 to 1/31/21	01/31/2021
Mansfield Oil Co	Bldg Insp Vehicle Fuel	21.03	DC022621	rm Mansfield Oil Fuel Charges 2/1/21 to 2/15/21	02/15/2021
Mansfield Oil Co	Maintenanc Vehicle Fuel	265.18	DC021221	rm Manfield Oil Fuel Charges 1/16/21 to 1/31/21	01/31/2021
Mansfield Oil Co	Maintenanc Vehicle Fuel	255.62	DC022621	rm Mansfield Oil Fuel Charges 2/1/21 to 2/15/21	02/15/2021
Mansfield Oil Co Total		3,717.04			
Meridian Medical	EMS Mat & Sup	888.34	DC022621	Fire-EMS Supply program Dec 2020	01/28/2021
Meridian Medical Total		888.34			
Miller, Sue	Programs Pur Svcs	186.55	DC022621	Monday & Friday Online Yoga	02/16/2021
Miller, Sue Total		186.55			
National Elevator	JGC Maintenanc Pur Svcs	103.00	DC021221	rm NEIS 101 Chalmers ct elevator inspeciton	02/03/2021
National Elevator Total		103.00			
Ohrstrom, George II	Plan Com Board Member Fees	50.00	DC021221	Attn @ PC 2/5/2021 mtg	02/08/2021
Ohrstrom, George II Total		50.00			
Police and Sheriffs	Sheriff Uniform Sworn Staff	32.55	DC022621	ID Cards - Williams and Lutman	02/16/2021
Police and Sheriffs	EMS Miscellaneous	62.92	DC021221	Fire-EMS ID cards	02/05/2021
Police and Sheriffs Total		95.47			
PowerPhone Inc	Sheriff Travel - Communication	1,058.00	DC021221	new hire certification & recert for Hess	12/17/2020
PowerPhone Inc	Sheriff Travel - Communication	1,316.00	DC021221	recertification kerns, richards, white, wilkerson	01/25/2021
PowerPhone Inc Total		2,374.00			
Premier Accounts Rec	EMS Pur Svcs	1,711.58	DC021221	Premier Accts Rec Mang-EMS billing Jan 21	02/02/2021
Premier Accounts Rec Total		1,711.58			
Pulse HR Solutions	Sheriff Pur Svcs	350.00	DC021221	Human Resources Audit	02/03/2021
Pulse HR Solutions Total		350.00			
Radial Tire	Sheriff VRP Mat & Sup	278.00	DC022621	Tires	02/12/2021
Radial Tire Total		278.00			
Rappahannock Electri	SWC Electrical Services	146.04	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri	JGC Maintenanc Electric	2,562.01	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri	RT Maintenanc Electric	862.07	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri	ChurchSt Maint Electric	2,814.33	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri	104Church Maint Electric	654.39	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri	225Rams Maint Electric	329.25	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri	524West Maint Electric	115.39	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri	AlRec Maint Electric	1,609.80	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri	AlOff Maint Electric	324.49	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri	AlPool Maint Electric	138.07	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri	AlBase Maint Electric	23.18	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri	AlSoc Maint Electric	45.90	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri	309WMain Maint Electrical Svcs	43.49	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri	311EMain Maint Electric	682.68	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri	129Rams Maint Electric	218.88	DC022621	rm REC Electric Bills 01/01/21-02/01/21	02/05/2021
Rappahannock Electri Total		10,569.97			
Ricoh Usa	County Adm Maint Contracts	952.25	DC022621	Copier Maint.-SN2753-County Ad	02/19/2021
Ricoh Usa	Registrar Maint Contracts	465.05	DC022621	Copier Maint.-SN2753-County Ad	02/19/2021
Ricoh Usa	District C Maint Contracts	39.38	DC021221	Copier Maint.-SN:7533-General	02/01/2021
Ricoh Usa	J&D Court Maint Contracts	39.37	DC021221	Copier Maint.-SN:7533-General	02/01/2021
Ricoh Usa	Sheriff Maint Contracts	94.13	DC021221	Copier Maint.-SN:9288-Sheriff	02/01/2021
Ricoh Usa	Bldg Insp Maint Contracts	223.24	DC022621	SN 4662 Copier Maintenance-Bui	02/14/2021
Ricoh Usa	AnimalCtrl Maint Svc Contracts	4.87	DC021221	Copier Maint.-SN6454-Animal Co	02/01/2021

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VENDOR NAME	ACCOUNT DESC	AMOUNT	WARRANT	FULL DESC	INVOICE DATE
Ricoh Usa	Plan Adm Maint Contracts	797.23	DC022621	Copier Maint.-SN2753-County Ad	02/19/2021
Ricoh Usa Total		2,615.52			
Riddleberger Bros	225Rams Maint Pur Svcs	673.50	DC022621	rm RBI ACO NO heat in grooming room	02/11/2021
Riddleberger Bros Total		673.50			
Roberts Oxygen Comp	Maintenanc Mat & Sup	17.50	DC022621	rm Roberts Oxygen Maint Hazard Charge filling char	01/31/2021
Roberts Oxygen Comp Total		17.50			
Roseville & Plaza Pe	AnimalCtrl Pur Svcs	316.40	DC022621	rm Roseville Vet ACO rabies meds and exams	02/16/2021
Roseville & Plaza Pe Total		316.40			
Secure Shred	Sheriff Pur Svcs	50.00	DC021221	Monthly Shred Service	02/01/2021
Secure Shred Total		50.00			
Shade Equipment	Maintenanc Mat & Sup	62.00	DC021221	rm Shade Equip Maint.orings	02/03/2021
Shade Equipment Total		62.00			
Shannon-Baum Signs I	Maintenanc Mat & Sup	96.00	DC021221	rm Shannon Baum Co Maint Road Signs	02/04/2021
Shannon-Baum Signs I Total		96.00			
Shentel	IT Telecomm Online Tech	3,005.53	DC021221	Government Shentel Dark Fiber	02/01/2021
Shentel Total		3,005.53			
Shred-It	Treasurer Pur Svcs	25.36	DC022621	Shred - Treas. Office	01/22/2021
Shred-It Total		25.36			
Solenberger	Maintenanc Mat & Sup	25.79	DC021221	rm Solenbergers Maint orings pick up tool	02/03/2021
Solenberger	Maintenanc Mat & Sup	24.68	DC022621	rm Solenbergers Maint Screws 30 count	02/17/2021
Solenberger Total		50.47			
Southern Software In	Sheriff Maint Contracts	5,304.00	DC021221	Sheriff Pak and RMS Agreement	02/01/2021
Southern Software In Total		5,304.00			
SRFAX	IT Tech SW/OL	120.20	DC021221	FAX SERVICE	02/06/2021
SRFAX Total		120.20			
Suite Office Systems	IT Pur Svcs	466.00	DC022621	Social Services Conf room and AP wiring	02/12/2021
Suite Office Systems Total		466.00			
TeamCraft Roofing	104Church Maint Pur Svcs	571.30	DC021221	rm Team Craft Roofing 104 N. Church roof repairs	01/31/2021
TeamCraft Roofing Total		571.30			
Thomson Reuters	Comm Atty Dues & Memb	44.00	DC022621	February 2021	02/01/2021
Thomson Reuters Total		44.00			
Town of Berryville	JGC Maintenanc Water & Sewer	86.92	DC021221	rm TOB Water and Sewer 101 Chalmers Ct	01/26/2021
Town of Berryville	RT Maintenanc Water & Sewer	444.09	DC021221	rm TOB Water and Sewer 100 N. Church	01/26/2021
Town of Berryville	104Church Maint Water & Sewer	42.37	DC021221	rm TOB Water and Sewer 104 N. Church	01/26/2021
Town of Berryville	AlRec Maint Water & Sewer	47.98	DC021221	rm TOB Water and Sewer Rec Center	01/26/2021
Town of Berryville	AlOff Maint Water & Sewer	23.57	DC021221	rm TOB Water and Sewer Park LL	01/26/2021
Town of Berryville	AlOff Maint Water & Sewer	261.63	DC021221	rm TOB Water and Sewer Park House Grounds	01/26/2021
Town of Berryville	AlPool Maint Water & Sewer	36.95	DC021221	rm TOB Water and Sewer Park Pool	01/26/2021
Town of Berryville	309WMain Maint Water & Sewer	31.95	DC021221	rm TOB Water and Sewer 309 W. Main	01/26/2021
Town of Berryville	311EMain Maint Water & Sewer	31.95	DC021221	rm TOB Water and Sewer 313 E.Main St	01/26/2021
Town of Berryville	311EMain Maint Water & Sewer	31.95	DC021221	rm TOB Water and Sewer 311 E.Main	01/26/2021
Town of Berryville	129Rams Maint Water & Sewer	13.20	DC021221	rm TOB Water and Sewer 129 Ramsburg Ln	01/26/2021
Town of Berryville Total		1,052.56			
Treasurer Of Virgini	Dangerous Dog Registration	50.00	DC022621	Dangerous Dog Registry	01/14/2021
Treasurer Of Virgini Total		50.00			
US Geological Survey	Water Qual Pur Svcs	7,500.00	DC021221	Monitoring Valley Aquifiers Systems in CC	02/08/2021
US Geological Survey Total		7,500.00			
Valley Health	EMS Mat & Sup	1,629.02	DC021221	WMC-EMS supplies Jan 2021	02/01/2021
Valley Health Total		1,629.02			
Verizon	County Adm Telephone	12.00	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	Com of Rev Telephone	8.00	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	Treasurer Telephone	4.00	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	IT Telephone	367.41	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	Registrar Telephone	4.00	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	District C Telephone	58.35	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	J&D Court Telephone	53.06	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	Clk of CC Telephone	83.98	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	Comm Atty Telephone	16.00	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	Sheriff Telephone	275.95	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	Sheriff Telephone	1,598.20	DC021221	Central Alarm 01/31/21	02/02/2021
Verizon	Sheriff Telephone	48.27	DC021221	Verizon Radio Tower	02/02/2021
Verizon	EMS Telephone	48.06	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	Probation Telephone	4.00	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	Bldg Insp Telephone	8.00	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	AnimalCtrl Telephone	43.63	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	Maintenanc Telephone	43.63	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	Parks Adm Telephone	68.35	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon	Plan Adm Telephone	12.00	DC021221	351320713000161, 351692041000125, 551692041000172	01/25/2021
Verizon Total		2,756.89			
VITA	IT Telephone	207.99	DC021221	JANUARY PHONE BILL	02/01/2021

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VENDOR NAME	ACCOUNT DESC	AMOUNT	WARRANT	FULL DESC	INVOICE DATE
VITA	District C Telephone	110.75	DC021221	JANUARY PHONE BILL	02/01/2021
VITA	J&D Court Telephone	3.00	DC021221	JANUARY PHONE BILL	02/01/2021
VITA	Clk of CC Telephone	0.41	DC021221	JANUARY PHONE BILL	02/01/2021
VITA	Sheriff Telephone	1,643.21	DC021221	JANUARY PHONE BILL	02/01/2021
VITA	Parks Adm Telephone	0.02	DC021221	JANUARY PHONE BILL	02/01/2021
VITA Total		1,965.38			
VVAN	VictimWit Mat & Sup	550.00	DC021221	Conference--please send check to me	02/02/2021
VVAN Total		550.00			
Walmart	Rec Center Mat & Sup	30.17	DC022621	Vending for Resale and Cleaning Suppies	02/16/2021
Walmart	Rec Center Merch for Resale	129.36	DC022621	Vending for Resale and Cleaning Suppies	02/16/2021
Walmart Total		159.53			
Washington Gas	JGC Maintenanc Heating	600.49	DC022621	101 CHALMERS 01/15/21-02/11/21	02/16/2021
Washington Gas	RT Maintenanc Heating	188.61	DC022621	100 N CHURCH ST 01/15/21-02/11/21	02/16/2021
Washington Gas	104Church Maint Heating	570.24	DC022621	104 N CHURCH ST 01/15/21-02/11/21	02/16/2021
Washington Gas	AlRec Maint Heating	769.13	DC022621	225 AL SMITH CIR 01/16/21-02/12/21	02/17/2021
Washington Gas Total		2,128.47			
Willie Washington La	General Overpayment Account	91.33	DC021221	Refund - Paid Wrong County	02/10/2021
Willie Washington La Total		91.33			
Winchester Equipment	Maintenanc Mat & Sup	157.71	DC021221	rm Winchester Equip Maint ut frame	02/03/2021
Winchester Equipment	Maintenanc Mat & Sup	238.47	DC021221	rm Winchester Equip Maint adapt blade to skid stee	02/05/2021
Winchester Equipment Total		396.18			
Winchester Metals	Maintenanc Mat & Sup	202.96	DC021221	rm Winchester Metals Maint Metal Plate	02/04/2021
Winchester Metals Total		202.96			
Winchester Star	Parks Adm Dues & Memb	159.00	DC021221	Winchester Star Yearly Subscription	02/09/2021
Winchester Star Total		159.00			
Zimbra Inc	IT Tech SW/OL	2,110.50	DC022621	Zimbra annual email support co	12/29/2020
Zimbra Inc Total		2,110.50			
Grand Total		122,839.22			

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED			AVAILABLE	
			BUDGET	YTD EXPENDED	ENC	BUDGET	% USED
11010	1300	BoS Part Time Salaries	13,925.00	9,325.00	4,600.00	-	100.00
11010	2100	BoS FICA	1,086.05	644.07	443.89	(1.91)	100.20
11010	2300	BoS Health Ins	28,121.51	10,256.55	3,750.98	14,113.98	49.80
11010	2700	BoS Worker's Comp	9.44	9.44	-	-	100.00
11010	3000	BoS Pur Svcs	1,500.00	4,895.24	-	(3,395.24)	326.30
11010	3600	BoS Advertising	5,600.00	1,278.76	-	4,321.24	22.80
11010	5210	BoS Postal Services	500.00	158.25	-	341.75	31.70
11010	5230	BoS Telephone	35.00	-	-	35.00	-
11010	5300	BoS Insurance	8,000.00	3,929.00	-	4,071.00	49.10
11010	5500	BoS Travel	4,000.00	-	-	4,000.00	-
11010	5800	BoS Miscellaneous Expenditures	2,200.00	309.62	-	1,890.38	14.10
11010	5810	BoS Dues & Memb	5,500.00	3,619.55	-	1,880.45	65.80
11010	6000	BoS Mat & Sup	800.00	-	-	800.00	-
11010		Total 11010 Board of Supervisors	71,277.00	34,425.48	8,794.87	28,056.65	60.60
12110	1100	County Adm Salaries	254,653.76	165,112.02	78,162.46	11,379.28	95.50
12110	1300	County Adm Part Time Salaries	19,773.81	11,241.00	-	8,532.81	56.80
12110	1660	County Admin Employee Bonuses	3,442.36	3,442.36	-	-	100.00
12110	2100	County Adm FICA	33,264.45	24,142.28	9,303.38	(181.21)	100.50
12110	2210	County Adm VRS 1&2	17,198.44	11,263.62	5,967.12	(32.30)	100.20
12110	2220	County Adm VRS Hybrid	8,968.84	5,613.96	3,429.06	(74.18)	100.80
12110	2300	County Adm Health Ins	18,049.14	12,652.64	5,414.48	(17.98)	100.10
12110	2400	County Adm Life Ins	3,957.38	2,365.04	1,596.61	(4.27)	100.10
12110	2510	County Adm Dis Ins Hybrid	569.82	325.52	244.33	(0.03)	100.00
12110	2700	County Adm Workers Comp	204.77	204.77	-	-	100.00
12110	2750	County Admin RHCC	135.93	135.93	-	-	100.00
12110	2800	County Adm Annual Leave Payout	125,939.75	132,396.94	-	(6,457.19)	105.10
12110	2840	County Adm Tax Shelter Annuity	-	-	-	-	-
12110	3000	County Adm Pur Svcs	1,200.00	3,011.05	-	(1,811.05)	250.90
12110	3320	County Adm Maint Contracts	1,500.00	2,289.63	371.71	(1,161.34)	177.40
12110	3500	County Adm Printing & Binding	700.00	-	-	700.00	-
12110	3600	County Adm Advertising	-	75.00	-	(75.00)	100.00
12110	5210	County Adm Postal Svcs	50.00	45.90	-	4.10	91.80
12110	5230	County Adm Telephone	800.00	469.43	526.57	(196.00)	124.50
12110	5500	County Adm Travel	2,500.00	-	-	2,500.00	-
12110	5800	County Adm Miscellaneous Expen	500.00	215.99	-	284.01	43.20
12110	5810	County Adm Dues & Memb	1,200.00	1,884.95	-	(684.95)	157.10
12110	6000	County Adm Mat & Sup	2,300.00	1,315.73	-	984.27	57.20
12110	6008	County Adm Vehicle Fuel	1,200.00	755.91	-	444.09	63.00
12110	6000	County Adm COVID19 Mat & Sup	65.44	2,002.43	-	(1,936.99)	3,059.90
12110		Total 12110 County Administrator	498,173.89	380,962.10	105,015.72	12,196.07	97.60
12120	1100	Inform Salaries - Regular	39,671.00	26,447.36	13,223.64	-	100.00
12120	1660	Inform Employee Bonuses	1,170.38	1,170.38	-	-	100.00
12120	2100	Inform FICA	3,071.53	2,089.00	1,499.32	(516.79)	116.80
12120	2220	Inform VRS Hybrid	3,651.00	2,408.06	1,529.74	(286.80)	107.90
12120	2300	Inform Health Ins	7,961.00	5,307.04	2,677.22	(23.26)	100.30
12120	2400	Inform Life Ins	532.00	354.40	267.35	(89.75)	116.90
12120	2510	Inform Dis Ins Hybrid	246.00	139.68	105.30	1.02	99.60
12120	2700	Inform Workers Comp	30.00	27.16	-	2.84	90.50
12120	3000	Inform Pur Svcs	5,000.00	4,788.00	-	212.00	95.80
12120	5210	Inform Postal Svcs	100.00	-	-	100.00	-
12120	5230	Inform Telephone	200.00	-	-	200.00	-
12120	5500	Inform Travel	500.00	-	-	500.00	-
12120	6000	Inform Mat & Sup	500.00	-	-	500.00	-
12120		Total 12120 Public Information Serv	62,632.91	42,731.08	19,302.57	599.26	99.00
12210	3000	Legal Svc Pur Svcs	25,000.00	40,202.50	-	(15,202.50)	160.80
12210		Total 12210 Legal Services	25,000.00	40,202.50	-	(15,202.50)	160.80

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED			AVAILABLE	
			BUDGET	YTD EXPENDED	ENC	BUDGET	% USED
12310	1100	Com of Rev Salaries	158,132.25	105,421.52	52,710.73	-	100.00
12310	1660	Com of Rev Employee Bonuses	3,475.66	3,475.66	-	-	100.00
12310	2100	Com of Rev FICA	10,939.89	7,633.01	5,669.86	(2,362.98)	121.60
12310	2210	Com of Rev VRS 1&2	10,185.00	7,233.78	4,907.01	(1,955.79)	119.20
12310	2220	Com of Rev VRS Hybrid	3,416.00	2,364.86	1,493.49	(442.35)	112.90
12310	2300	Com of Rev Health Ins	17,376.00	11,584.00	5,855.66	(63.66)	100.40
12310	2400	Com of Rev Life Ins	2,068.00	1,412.64	1,066.21	(410.85)	119.90
12310	2510	Com of Rev Dis Ins Hybrid	231.00	137.12	102.92	(9.04)	103.90
12310	2700	Com of Rev Workers Comp	118.00	105.56	-	12.44	89.50
12310	3000	Com of Rev Pur Svcs	1,400.00	433.95	-	966.05	31.00
12310	3320	Com of Rev Maint Contracts	300.00	108.75	41.25	150.00	50.00
12310	3500	Com of Rev Printing & Binding	300.00	-	-	300.00	-
12310	3600	Com of Rev Advertising	-	85.80	-	(85.80)	100.00
12310	4100	Com of Rev Data Processing	2,100.00	7,788.04	-	(5,688.04)	370.90
12310	5210	Com of Rev Postal Svcs	2,000.00	974.75	-	1,025.25	48.70
12310	5230	Com of Rev Telephone	200.00	64.00	-	136.00	32.00
12310	5500	Com of Rev Travel	2,000.00	-	-	2,000.00	-
12310	5510	Com of Rev Local Mileage	150.00	-	-	150.00	-
12310	5810	Com of Rev Dues & Memb	800.00	475.00	-	325.00	59.40
12310	6000	Com of Rev Mat & Sup	1,000.00	270.17	-	729.83	27.00
12310	6000	Com of Rev COV19 Mat & Sup	60.68	93.43	-	(32.75)	154.00
12310		Total 12310 Commissioner of Revenue	216,252.48	149,662.04	71,847.13	(5,256.69)	102.40
12320	3320	Assessor Maint Contracts	4,500.00	-	-	4,500.00	-
12320		Total 12320 Assessor	4,500.00	-	-	4,500.00	-
12330	3160	Equalize Bd Member Fees	-	1,625.00	-	(1,625.00)	100.00
12330		Total 12330 Equalization Board	-	1,625.00	-	(1,625.00)	100.00
12410	1100	Treasurer Salaries	194,429.80	129,619.84	64,809.96	-	100.00
12410	1660	Treasurer Employee Bonuses	4,592.22	4,592.22	-	-	100.00
12410	2100	Treasurer FICA	13,890.30	9,591.27	7,080.97	(2,781.94)	120.00
12410	2210	Treasurer VRS 1&2	10,499.00	7,443.16	5,031.63	(1,975.79)	118.80
12410	2220	Treasurer VRS Hybrid	6,724.54	4,358.74	2,446.86	(81.06)	101.20
12410	2300	Treasurer Health Ins	28,627.73	19,064.72	9,569.14	(6.13)	100.00
12410	2400	Treasurer Life Ins	2,811.84	1,736.96	1,307.02	(232.14)	108.30
12410	2510	Treasurer Dis Ins Hybrid	442.44	252.80	189.66	(0.02)	100.00
12410	2700	Treasurer Workers Comp	129.45	129.45	-	-	100.00
12410	3000	Treasurer Pur Svcs	1,650.00	226.98	-	1,423.02	13.80
12410	3180	Treasurer Credit Card Fees	15,000.00	2,769.96	-	12,230.04	18.50
12410	3190	Treasurer DMV Stop	10,000.00	2,900.00	-	7,100.00	29.00
12410	3320	Treasurer Maint Contracts	300.00	108.75	41.25	150.00	50.00
12410	3500	Treasurer Printing & Binding	11,000.00	6,418.54	-	4,581.46	58.40
12410	3600	Treasurer Advertising	500.00	-	-	500.00	-
12410	5210	Treasurer Postal Svcs	26,000.00	10,574.25	-	15,425.75	40.70
12410	5230	Treasurer Telephone	600.00	32.00	-	568.00	5.30
12410	5500	Treasurer Travel	3,000.00	150.00	-	2,850.00	5.00
12410	5510	Treasurer Local Mileage	400.00	-	-	400.00	-
12410	5810	Treasurer Dues & Memb	600.00	375.00	-	225.00	62.50
12410	6000	Treasurer Mat & Sup	4,500.00	1,931.16	-	2,568.84	42.90
12410	1100	Treasurer COV19 Salaries	996.48	-	-	996.48	-
12410	2100	Treasurer COV19 FICA	33.86	-	-	33.86	-
12410	6000	Treasurer COV19 Mat & Sup	80.35	80.39	-	(0.04)	100.00
12410		Total 12410 Treasurer	336,808.01	202,356.19	90,476.49	43,975.33	86.90
12510	1100	IT Salaries	165,087.28	84,005.43	52,476.40	28,605.45	82.70
12510	1660	IT Employee Bonuses	2,238.29	2,238.29	-	-	100.00
12510	2100	IT FICA	9,346.28	6,497.97	3,257.77	(409.46)	104.40
12510	2210	IT VRS 1&2	9,419.94	5,610.52	3,818.18	(8.76)	100.10
12510	2220	IT VRS Hybrid	2,596.64	2,086.11	-	510.53	80.30

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED			AVAILABLE	
			BUDGET	YTD EXPENDED	ENC	BUDGET	% USED
12510	2300	IT Health Ins	15,448.31	11,828.17	4,295.16	(675.02)	104.40
12510	2400	IT Life Ins	1,672.37	1,119.95	626.14	(73.72)	104.40
12510	2510	IT Dis Ins Hybrid	87.35	115.95	-	(28.60)	132.70
12510	2700	IT Workers Comp	106.14	106.14	-	-	100.00
12510	2800	IT Leave Pay	6,128.50	6,128.50	-	-	100.00
12510	3000	IT Pur Svcs	15,000.00	706.00	-	14,294.00	4.70
12510	3320	IT Maint Contracts	1,542.00	1,270.00	254.00	18.00	98.80
12510	5210	IT Postal Svcs	100.00	-	-	100.00	-
12510	5230	IT Telephone	5,780.00	4,239.68	814.57	725.75	87.40
12510	5240	IT Telecomm Online Tech	10,680.00	18,308.33	11,387.67	(19,016.00)	278.10
12510	5400	IT Leases & Rentals	25,560.00	9,945.09	2,495.07	13,119.84	48.70
12510	5500	IT Travel	1,000.00	6.50	-	993.50	0.70
12510	5810	IT Dues & Memb	100.00	-	-	100.00	-
12510	6000	IT Mat & Sup	2,000.00	575.83	-	1,424.17	28.80
12510	6008	IT Vehicle Fuel	100.00	-	-	100.00	-
12510	6035	IT Noncap Office Equip	1,000.00	426.26	-	573.74	42.60
12510	6040	IT Tech SW/OL	36,305.00	21,039.08	5,083.70	10,182.22	72.00
12510	6050	IT Noncap Technology Hardware	30,000.00	2,303.70	-	27,696.30	7.70
12510	6050	IT COV19 Noncap Tech Hardware	-	8,764.00	-	(8,764.00)	100.00
12510		Total 12510 Data Processing/IT	341,298.10	187,321.50	84,508.66	69,467.94	79.60
13100	1300	Electoral Part Time Salaries	7,089.00	4,425.92	22,129.60	(19,466.52)	374.60
13100	2100	Electoral FICA	546.00	338.59	169.29	38.12	93.00
13100	2700	Electoral Workers Comp	5.00	4.85	-	0.15	97.00
13100	3000	Electoral Pur Svcs	6,000.00	2,502.05	-	3,497.95	41.70
13100	3160	Electoral Board Member Fees	15,920.00	8,037.50	-	7,882.50	50.50
13100	3320	Electoral Maint Contracts	10,100.00	7,570.00	-	2,530.00	75.00
13100	3500	Electoral Printing & Binding	5,600.00	3,625.16	-	1,974.84	64.70
13100	3600	Electoral Advertising	260.00	115.60	-	144.40	44.50
13100	5210	Electoral Postal Svcs	1,825.00	2,111.45	-	(286.45)	115.70
13100	5400	Electoral Leases & Rentals	1,800.00	698.52	-	1,101.48	38.80
13100	5500	Electoral Travel	1,500.00	-	-	1,500.00	-
13100	5510	Electoral Local Mileage	1,500.00	54.05	-	1,445.95	3.60
13100	5810	Electoral Dues & Memb	200.00	180.00	-	20.00	90.00
13100	6000	Electoral Mat & Sup	3,575.00	1,281.42	-	2,293.58	35.80
13100	6000	Electoral COV19 Mat & Sup	165.20	278.30	-	(113.10)	168.50
13100	3160	Electoral COVEB Board Fees	2,525.00	5,294.50	-	(2,769.50)	209.70
13100	5210	Electoral COVEB Postal Svcs	-	862.55	-	(862.55)	100.00
13100	6000	Electoral COVEB Mat & Sup	17,577.47	23,704.47	-	(6,127.00)	134.90
13100		Total 13100 Electoral Board and Off	76,187.67	61,084.93	22,298.89	(7,196.15)	109.40
13200	1100	Registrar Salaries	57,089.00	38,059.36	19,029.64	-	100.00
13200	1300	Registrar Part Time Salaries	15,691.48	9,892.75	-	5,798.73	63.00
13200	1660	Registrar Employee Bonuses	2,225.04	2,225.04	-	-	100.00
13200	2100	Registrar FICA	5,962.07	3,854.56	2,164.66	(57.15)	101.00
13200	2210	Registrar VRS 1&2	5,883.10	3,465.34	2,426.26	(8.50)	100.10
13200	2300	Registrar Health Ins	-	5,307.04	2,804.80	(8,111.84)	100.00
13200	2400	Registrar Life Ins	905.91	510.00	397.01	(1.10)	100.10
13200	2700	Registrar Workers Comp	50.65	50.65	-	-	100.00
13200	3000	Registrar Pur Svcs	1,400.00	98.00	-	1,302.00	7.00
13200	3320	Registrar Maint Contracts	1,000.00	1,118.19	192.58	(310.77)	131.10
13200	5210	Registrar Postal Svcs	2,640.00	831.50	-	1,808.50	31.50
13200	5230	Registrar Telephone	1,000.00	405.43	376.57	218.00	78.20
13200	5500	Registrar Travel	1,600.00	-	-	1,600.00	-
13200	5510	Registrar Local Mileage	700.00	-	-	700.00	-
13200	5810	Registrar Dues & Memb	270.00	55.00	-	215.00	20.40
13200	6000	Registrar Mat & Sup	1,100.00	461.38	-	638.62	41.90
13200	6000	Registrar COV19 Mat & Sup	-	14.84	-	(14.84)	100.00

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED			AVAILABLE	
			BUDGET	YTD EXPENDED	ENC	BUDGET	% USED
13200	1300	Registrar COVEB PT Salaries	1,202.50	4,843.50	-	(3,641.00)	402.80
13200	1660	Registrar COVEB Emp Bonus	-	1,750.00	-	(1,750.00)	100.00
13200	2100	Registrar COVEB FICA	91.99	503.83	-	(411.84)	547.70
13200		Total 13200 Registrar	98,811.74	73,446.41	27,391.52	(2,026.19)	102.10
21100	3000	Libr OF VA Deed Book Pur Svcs	18,913.00	-	-	18,913.00	-
21100	5841	Circuit C Juror Pay	4,000.00	540.00	-	3,460.00	13.50
21100	6000	Circuit C Mat & Sup	-	681.21	-	(681.21)	100.00
21100	6035	Circuit C Noncap Office Equip	-	2,424.08	-	(2,424.08)	100.00
21100	7000	Circuit Ct Pyt to Joint Ops	11,400.00	11,622.77	-	(222.77)	102.00
21100	6000	Circuit C COV19 Mat & Sup	127.87	360.11	-	(232.24)	281.60
21100		Total 21100 Circuit Court	34,440.87	15,628.17	-	18,812.70	45.40
21200	3000	District C Pur Svcs	3,300.00	3,000.00	-	300.00	90.90
21200	3150	District C Legal Svcs	270.00	-	-	270.00	-
21200	3320	District C Maint Contracts	400.00	500.53	49.47	(150.00)	137.50
21200	5210	District C Postal Svcs	700.00	300.00	189.01	210.99	69.90
21200	5230	District C Telephone	2,000.00	1,268.26	-	731.74	63.40
21200	5500	District C Travel	1,000.00	-	-	1,000.00	-
21200	5810	District C Dues & Memb	200.00	-	-	200.00	-
21200	6000	District C Mat & Sup	550.00	324.45	176.00	49.55	91.00
21200	6000	District C COV19 Mat & Sup	4.95	78.04	-	(73.09)	1,576.60
21200		Total 21200 General District Court	8,424.95	5,471.28	414.48	2,539.19	69.90
21300	5230	Magistrate Telephone	50.00	-	-	50.00	-
21300		Total 21300 Magistrate	50.00	-	-	50.00	-
21510	5600	Blue Ridge Legal Svc Contr	1,500.00	1,500.00	-	-	100.00
21510		Total 21510 Blue Ridge Legal Servic	1,500.00	1,500.00	-	-	100.00
21600	3000	J&D Court Pur Svcs	3,000.00	3,000.00	-	-	100.00
21600	3320	J&D Court Maint Contracts	700.00	307.42	542.58	(150.00)	121.40
21600	5210	J&D Court Postal Svcs	700.00	189.84	189.84	320.32	54.20
21600	5230	J&D Court Telephone	700.00	443.81	-	256.19	63.40
21600	5500	J&D Court Travel	1,000.00	-	-	1,000.00	-
21600	5810	J&D Court Dues & Memb	100.00	50.00	-	50.00	50.00
21600	6000	J&D Court Mat & Sup	750.00	-	-	750.00	-
21600		Total 21600 Juvenile & Domestic Rel	6,950.00	3,991.07	732.42	2,226.51	68.00
21700	1100	Clk of CC Salaries	188,408.97	97,375.91	57,752.74	33,280.32	82.30
21700	1660	Clk of CC Employee Bonuses	8,006.67	8,006.67	-	-	100.00
21700	2100	Clk of CC FICA	12,841.81	8,038.42	4,988.01	(184.62)	101.40
21700	2210	Clk of CC VRS 1&2	12,928.63	6,325.86	4,560.96	2,041.81	84.20
21700	2220	Clk of CC VRS Hybrid	3,333.12	2,612.10	984.62	(263.60)	107.90
21700	2300	Clk of CC Health Ins	7,961.87	5,307.04	2,655.05	(0.22)	100.00
21700	2400	Clk of CC Life Ins	2,196.72	1,304.58	924.48	(32.34)	101.50
21700	2510	Clk of CC Dis Ins Hybrid	205.02	147.22	70.43	(12.63)	106.20
21700	2700	Clk of CC Workers Comp	126.36	126.36	-	-	100.00
21700	3000	Clk of CC Pur Svcs	2,500.00	-	-	2,500.00	-
21700	3320	Clk of CC Maint Contracts	13,000.00	262.23	212.77	12,525.00	3.70
21700	3500	Clk of CC Printing & Binding	1,000.00	873.84	-	126.16	87.40
21700	3510	Clk of CC Microfilming	7,000.00	6,046.52	-	953.48	86.40
21700	5210	Clk of CC Postal Svcs	3,500.00	1,974.22	419.58	1,106.20	68.40
21700	5230	Clk of CC Telephone	1,025.00	673.70	-	351.30	65.70
21700	5810	Clk of CC Dues & Memb	345.00	345.00	-	-	100.00
21700	6000	Clk of CC Mat & Sup	6,500.00	3,032.58	516.40	2,951.02	54.60
21700		Total 21700 Clerk of the Circuit Co	270,879.17	142,452.25	73,085.04	55,341.88	79.60
21910	6000	VictimWit COV19 Mat & Sup	33.39	33.71	-	(0.32)	101.00
21910	1100	VictimWit Regular Salary	42,183.00	28,121.92	14,060.91	0.17	100.00
21910	1300	VictimWit Part Time Sal	17,544.00	12,230.72	-	5,313.28	69.70
21910	2100	VictimWit FICA	4,571.00	3,093.04	1,612.75	(134.79)	102.90
21910	2210	VictimWit VRS 1&2	3,670.00	2,560.46	1,725.75	(616.21)	116.80

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED			AVAILABLE	
			BUDGET	YTD EXPENDED	ENC	BUDGET	% USED
21910	2400	VictimWit Life Ins	566.00	376.80	283.29	(94.09)	116.60
21910	2700	VictimWit Workers Comp	46.00	40.90	-	5.10	88.90
21910	3000	VictimWit Pur Svcs	200.00	29.00	-	171.00	14.50
21910	5210	VictimWit Postal Svcs	279.00	-	-	279.00	-
21910	5230	VictimWit Telephone	504.00	333.17	216.83	(46.00)	109.10
21910	5500	VictimWit Travel	1,182.00	145.00	-	1,037.00	12.30
21910	5510	VictimWit Travel Local Mileage	204.00	-	-	204.00	-
21910	5810	VictimWit Dues & Memb	295.00	200.00	-	95.00	67.80
21910	6000	VictimWit Mat & Sup	1,000.00	611.00	-	389.00	61.10
21910		Total 21910 Victim and Witness Assi	72,277.39	47,775.72	17,899.53	6,602.14	90.90
21940	5600	Regional Crt Svc Entity Gift	6,930.00	6,930.00	-	-	100.00
21940		Total 21940 Regl Crt Svc/Adult	6,930.00	6,930.00	-	-	100.00
22100	1100	Comm Atty Salaries	232,851.07	155,210.32	77,640.75	-	100.00
22100	1300	Comm Atty Part Time Salaries	15,073.74	8,119.64	-	6,954.10	53.90
22100	1660	Comm Atty Employee Bonuses	5,762.44	5,762.44	-	-	100.00
22100	2100	Comm Atty FICA	21,591.93	13,121.71	8,549.18	(78.96)	100.40
22100	2210	Comm Atty VRS 1&2	11,060.01	6,909.38	4,152.03	(1.40)	100.00
22100	2220	Comm Atty VRS Hybrid	11,606.03	7,967.02	3,886.83	(247.82)	102.10
22100	2300	Comm Atty Health Ins	19,626.47	13,417.16	6,212.23	(2.92)	100.00
22100	2400	Comm Atty Life Ins	3,773.52	2,211.22	1,562.77	(0.47)	100.00
22100	2510	Comm Atty Dis Ins Hybrid	809.02	462.00	347.13	(0.11)	100.00
22100	2700	Comm Atty Workers Comp	211.03	211.03	-	-	100.00
22100	3320	Comm Atty Maint Contracts	500.00	419.33	150.00	(69.33)	113.90
22100	5210	Comm Atty Postal Svcs	1,000.00	1,000.00	-	-	100.00
22100	5230	Comm Atty Telephone	3,000.00	1,463.68	764.32	772.00	74.30
22100	5500	Comm Atty Travel	6,500.00	300.00	-	6,200.00	4.60
22100	5549	Comm Atty Witness Travel Expen	1,500.00	-	-	1,500.00	-
22100	5810	Comm Atty Dues & Memb	2,500.00	1,891.00	-	609.00	75.60
22100	6000	Comm Atty Mat & Sup	3,000.00	1,975.16	-	1,024.84	65.80
22100	6035	Comm Atty Noncap Office Equip	400.00	-	218.15	181.85	54.50
22100	6000	Comm Atty COV19 Mat & Sup	36.96	201.42	-	(164.46)	545.00
22100	1100	Comm Atty VSTOP Salaries	26,809.00	17,847.76	8,888.34	72.90	99.70
22100	2100	Comm Atty VSTOP FICA	2,017.00	610.54	1,010.71	395.75	80.40
22100	2210	Comm Atty VSTOP VRS 1&2	710.00	731.82	1,092.48	(1,114.30)	256.90
22100	2220	Comm Atty VSTOP VRS Hybrid	-	-	-	-	-
22100	2300	Comm Atty VSTOP Health Ins	113.00	340.52	683.27	(910.79)	906.00
22100	2400	Comm Atty VSTOP Life Ins	359.00	107.74	179.38	71.88	80.00
22100	2510	Comm Atty VSTOP Dis Ins Hybrid	116.00	-	-	116.00	-
22100		Total 22100 Commonwealth's Attorney	370,926.22	240,280.89	115,337.57	15,307.76	95.90
31200	1100	Sheriff Salaries	1,433,349.87	880,747.90	486,652.97	65,949.00	95.40
31200	1100	SRO Ofc Grant Sal	52,468.00	17,489.32	-	34,978.68	33.30
31200	1200	Sheriff Overtime	33,500.00	34,659.35	-	(1,159.35)	103.50
31200	1200	OCDETF Sheriff Overtime	-	839.82	-	(839.82)	100.00
31200	1300	Sheriff Part Time Salaries	43,860.00	27,142.00	-	16,718.00	61.90
31200	1660	Sheriff Emp Bonuses	82,108.55	82,649.97	-	(541.42)	100.70
31200	2100	Sheriff FICA	122,666.34	80,890.11	41,311.68	464.55	99.60
31200	2100	SRO Ofc Grant FICA	3,961.00	1,326.49	-	2,634.51	33.50
31200	2100	OCDETF Sheriff FICA	-	57.67	-	(57.67)	100.00
31200	2210	Sheriff VRS 1&2	112,065.27	67,478.61	44,270.33	316.33	99.70
31200	2210	SRO Grant VRS 1&2	4,565.00	1,521.56	-	3,043.44	33.30
31200	2220	Sheriff VRS Hybrid	24,601.00	15,259.34	8,966.80	374.86	98.50
31200	2300	Sheriff Health Ins	210,118.00	135,871.26	70,591.81	3,654.93	98.30
31200	2300	SRO Grant Health Ins	7,961.00	2,276.61	-	5,684.39	28.60
31200	2400	Sheriff Life Ins	21,165.82	12,150.66	8,988.47	26.69	99.90
31200	2400	SRO Grant Life Ins	704.00	234.36	-	469.64	33.30
31200	2510	Sheriff Dis Ins Hybrid	1,644.00	883.68	584.89	175.43	89.30

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED	YTD EXPENDED	ENC	AVAILABLE	% USED
			BUDGET			BUDGET	
31200	2700	Sheriff Workers Comp	23,687.00	22,077.19	-	1,609.81	93.20
31200	2800	Sheriff Leave Pay	63,995.00	56,211.69	-	7,783.31	87.80
31200	2860	Sheriff LODA	30,118.37	30,118.37	-	-	100.00
31200	3000	Sheriff Pur Svcs	30,000.00	10,999.59	8,285.00	10,715.41	64.30
31200	3320	Sheriff Maint Contracts	167,052.00	86,035.51	3,677.42	77,339.07	53.70
31200	3350	Sheriff Insured Repair Svcs	2,000.00	750.00	-	1,250.00	37.50
31200	3500	Sheriff Printing & Binding	1,000.00	-	-	1,000.00	-
31200	5210	Sheriff Postal Svcs	2,200.00	667.08	-	1,532.92	30.30
31200	5230	Sheriff Telephone	55,000.00	40,017.95	7,222.64	7,759.41	85.90
31200	5300	Sheriff Insurance	15,000.00	10,416.00	-	4,584.00	69.40
31200	5400	Sheriff Leases & Rentals	17,000.00	16,663.50	11,902.50	(11,566.00)	168.00
31200	5500	Sheriff Travel	61,600.00	450.00	-	61,150.00	0.70
31200	5800	Sheriff Miscellaneous Expendit	1,000.00	709.57	-	290.43	71.00
31200	5810	Sheriff Dues & Memb	5,000.00	3,424.80	-	1,575.20	68.50
31200	6000	Sheriff Mat & Sup	57,000.00	1,111.45	-	55,888.55	1.90
31200	6008	Sheriff Vehicle Fuel	60,000.00	27,003.41	-	32,996.59	45.00
31200	6011	Sheriff Clothing	15,000.00	-	-	15,000.00	-
31200	6015	Sheriff Ammunition	28,000.00	2,057.30	13,001.28	12,941.42	53.80
31200	6000	BVP Vest grant Mat & Sup	1,400.00	678.72	1,780.66	(1,059.38)	175.70
31200	1200	CITAC Overtime	5,000.00	2,284.94	-	2,715.06	45.70
31200	2100	CITAC FICA	383.00	172.78	-	210.22	45.10
31200	2300	Sheriff CITAC Health Ins	-	298.98	-	(298.98)	100.00
31200	6000	Sheriff COS Mat & Sup	-	1,952.62	-	(1,952.62)	100.00
31200	1100	Sheriff COV19 Salaries	5,031.31	-	-	5,031.31	-
31200	1660	Sheriff COV19 Hazard Pay	28,800.00	28,300.00	-	500.00	98.30
31200	2100	Sheriff COV19 FICA	1,829.17	2,164.95	-	(335.78)	118.40
31200	3000	Sheriff COV19 Pur Svcs	-	2,250.00	-	(2,250.00)	100.00
31200	6000	Sheriff COV19 Mat & Sup	398.27	922.38	-	(524.11)	231.60
31200	6011	Sheriff COV19 Uniforms Apparel	-	8.99	-	(8.99)	100.00
31200	6040	Sheriff COV19 Tech SW/OL	2,770.00	2,770.00	-	-	100.00
31200	5500	Sheriff Travel - Communication	-	9,286.55	-	(9,286.55)	100.00
31200	6011	Sheriff Uniform Communications	-	17.55	-	(17.55)	100.00
31200	1200	DMV Alcohol Grant Overtime	8,941.00	6,580.23	-	2,360.77	73.60
31200	2100	DMV Alcohol Grant FICA	684.00	125.78	-	558.22	18.40
31200	2300	DMV Alcohol Grant Health Ins	-	232.20	-	(232.20)	100.00
31200	1200	DMV Speed Overtime	4,782.00	2,391.97	-	2,390.03	50.00
31200	2100	DMV Speed FICA	218.00	59.88	-	158.12	27.50
31200	2300	DMV Speed Health Ins	-	109.25	-	(109.25)	100.00
31200	3320	Sheriff E-Ticket Maint Svc	-	4,950.00	-	(4,950.00)	100.00
31200	6000	Sheriff ETK Mat & Sup	25,000.00	16,416.41	-	8,583.59	65.70
31200	6000	ICAC Mat & Sup	5,000.00	-	-	5,000.00	-
31200	1200	Overtime	-	6,762.98	-	(6,762.98)	100.00
31200	2100	FICA	-	475.58	-	(475.58)	100.00
31200	6000	Sheriff PSU Mat & Sup	-	1,464.44	-	(1,464.44)	100.00
31200	6000	Sheriff SOS Mat & Sup	-	2,996.49	-	(2,996.49)	100.00
31200	5500	Sheriff Travel - Sworn Staff	-	18,573.73	-	(18,573.73)	100.00
31200	6011	Sheriff Uniform Sworn Staff	-	8,408.98	1,780.66	(10,189.64)	100.00
31200	6000	Sheriff VRP Mat & Sup	-	13,666.28	10,778.01	(24,444.29)	100.00
31200		Total 31200 Sheriff	2,879,626.97	1,804,514.78	719,795.12	355,317.07	87.70
31210	5600	Criminal Justice Training Ctr	19,593.00	18,426.00	-	1,167.00	94.00
31210		Total 31210 Criminal Justice Traini	19,593.00	18,426.00	-	1,167.00	94.00
31220	5600	Drug Task Force Entity Gift	12,500.00	5,741.93	-	6,758.07	45.90
31220		Total 31220 Drug Task Force	12,500.00	5,741.93	-	6,758.07	45.90
32200	2510	Vol Fire Dis Ins Hybrid	11,000.00	10,226.00	-	774.00	93.00
32200	2700	Vol Fire Worker's Comp	20,531.00	16,294.00	-	4,237.00	79.40
32200	3000	Vol Fire Pur Svcs	33,000.00	6,019.18	-	26,980.82	18.20

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED		ENC	AVAILABLE	
			BUDGET	YTD EXPENDED		BUDGET	% USED
32200	5300	Vol Fire Co Insurance	45,000.00	49,177.92	-	(4,177.92)	109.30
32200	5600	Vol Fire Companies Entity Gift	25,000.00	-	-	25,000.00	-
32200	5696	Vol Fire EMS Vol Incent Prog	15,000.00	2,500.00	-	12,500.00	16.70
32200	5697	Vol Fire 4 for Life	18,438.00	18,562.95	-	(124.95)	100.70
32200	5698	Vol Fire Fire Programs	33,726.00	33,726.00	-	-	100.00
32200	6000	Vol Fire&Res Mat'l Suppls	2,000.00	-	-	2,000.00	-
32200	3000	Vol Fire COV19 Pur Ser	-	2,889.39	-	(2,889.39)	100.00
32200	6000	Vol Fire&Res COV19 Mat & Supp	-	699.98	-	(699.98)	100.00
32200		Total 32200 Volunteer Fire Companie	203,695.00	140,095.42	-	63,599.58	68.80
32201	2860	Blue Ridge Vol Fire Co LODA	1,846.00	1,596.00	-	250.00	86.50
32201	5600	Blue Ridge Vol Fire Co Contrib	65,000.00	48,750.00	-	16,250.00	75.00
32201		Total 32201 Blue Ridge Volunteer Fi	66,846.00	50,346.00	-	16,500.00	75.30
32202	2860	Boyce Volunteer Fire Co LODA	2,137.00	1,795.50	-	341.50	84.00
32202	5600	Boyce Volunteer Fire Co Contr	65,000.00	32,500.00	-	32,500.00	50.00
32202		Total 32202 Boyce Volunteer Fire Co	67,137.00	34,295.50	-	32,841.50	51.10
32203	2860	Enders Volunteer Fire Co LODA	2,623.00	3,890.25	-	(1,267.25)	148.30
32203	5600	Enders Volunteer Fire Co Contr	90,000.00	67,500.00	-	22,500.00	75.00
32203		Total 32203 Enders Volunteer Fire C	92,623.00	71,390.25	-	21,232.75	77.10
32310	1100	EMS Salaries	773,871.27	441,499.30	210,434.09	121,937.88	84.20
32310	1100	SAFER Grant Salaries	-	122,717.93	57,885.26	(180,603.19)	100.00
32310	1200	EMS Overtime	74,182.00	72,880.24	-	1,301.76	98.20
32310	1300	EMS Part Time Salaries	53,183.23	78,685.80	-	(25,502.57)	148.00
32310	1660	EMS Employee Bonuses	40,282.24	41,282.24	-	(1,000.00)	102.50
32310	1660	SAFER Grant Employee Bonus	-	3,000.00	-	(3,000.00)	100.00
32310	2100	EMS FICA	68,797.79	49,032.36	22,139.78	(2,374.35)	103.50
32310	2100	SAFER Grant FICA	-	9,389.78	5,781.94	(15,171.72)	100.00
32310	2210	EMS VRS 1&2	39,111.95	26,483.07	18,223.83	(5,594.95)	114.30
32310	2210	SAFER Grant VRS 1&2	-	4,864.04	2,092.77	(6,956.81)	100.00
32310	2220	EMS VRS Hybrid	27,922.55	12,134.40	1,787.18	14,000.97	49.90
32310	2220	SAFER Grant VRS Hybrid	-	5,700.16	-	(5,700.16)	100.00
32310	2300	EMS Health Ins	130,184.00	68,195.19	49,601.48	12,387.33	90.50
32310	2300	SAFER Grant Health Ins	-	18,165.67	12,234.88	(30,400.55)	100.00
32310	2400	EMS Life Ins	10,534.00	5,675.24	5,151.67	(292.91)	102.80
32310	2400	SAFER Grant Group Life Ins	-	1,551.14	1,289.85	(2,840.99)	100.00
32310	2510	EMS Dis Ins Hybrid	2,365.00	728.81	123.14	1,513.05	36.00
32310	2510	SAFER Grant Dis Ins Hybrid	-	345.86	-	(345.86)	100.00
32310	2700	EMS Workers Comp	45,600.00	33,393.48	-	12,206.52	73.20
32310	2800	EMS Annual Leave Payouts	28,200.00	40,566.06	-	(12,366.06)	143.90
32310	2860	EMS LODA	20,000.00	13,973.88	-	6,026.12	69.90
32310	3000	EMS Pur Svcs	49,100.00	26,288.24	-	22,811.76	53.50
32310	5210	EMS Postal Services	200.00	67.06	-	132.94	33.50
32310	5230	EMS Telephone	1,450.00	379.34	-	1,070.66	26.20
32310	5230	EMS LEMPG Grant-Telephone	-	4,349.87	70.77	(4,420.64)	100.00
32310	5500	EMS Travel	8,000.00	1,503.70	-	6,496.30	18.80
32310	5800	EMS Miscellaneous	5,000.00	3,023.46	-	1,976.54	60.50
32310	6000	EMS Mat & Sup	56,000.00	36,992.93	41.25	18,965.82	66.10
32310	6000	EMS LEMPG Grant Mat & Sup	7,500.00	3,859.26	-	3,640.74	51.50
32310	6000	Assist to Firefighters CV M&S	-	12,993.86	5,936.05	(18,929.91)	100.00
32310	6008	EMS Vehicle Fuel	19,000.00	7,986.67	-	11,013.33	42.00
32310	6011	EMS Clothing	13,000.00	8,070.65	990.00	3,939.35	69.70
32310	6035	EMS Noncap Office Equip	2,000.00	-	-	2,000.00	-
32310	6040	EMS Tech SW/OL	46,000.00	11,291.31	-	34,708.69	24.50
32310	8200	EMS Capital Outlay Adds	10,500.00	5,362.00	540.06	4,597.94	56.20
32310	8200	EMS/RSAF Grant-Handtevy	8,000.00	7,223.82	-	776.18	90.30
32310	1660	EMS COV19 Hazard Pay	26,550.00	26,550.00	-	-	100.00
32310	2100	EMS COV19 FICA	1,600.48	1,600.48	-	-	100.00

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			BUDGET	YTD EXPENDED	ENC	BUDGET	% USED
32310	3000	EMS COV19 Pur Svcs	-	339.15	-	(339.15)	100.00
32310	6000	EMS COV19 Mat & Sup	36,074.56	106,795.34	-	(70,720.78)	296.00
32310	6011	EMS COV19 Uniforms Apparel	1,512.00	10,912.22	-	(9,400.22)	721.70
32310	6040	EMS COV19 Tech SW/OL Content	10,700.00	10,700.00	-	-	100.00
32310	8200	EMS Equip COV19 Cap Outly	-	33,024.00	-	(33,024.00)	100.00
32310		Total 32310 Fire and Rescue Service	1,616,421.07	1,369,578.01	394,324.00	(147,480.94)	109.10
32320	5600	Lord Fairfax EMS Contribution	6,575.00	6,575.00	-	-	100.00
32320		Total 32320 Lord Fairfax Emergency	6,575.00	6,575.00	-	-	100.00
32400	5600	Forestry Svcs Entity Gift	2,874.00	2,873.34	-	0.66	100.00
32400		Total 32400 Forestry Services	2,874.00	2,873.34	-	0.66	100.00
33210	7000	Regional Jail Joint Ops	493,300.00	357,129.00	-	136,171.00	72.40
33210		Total 33210 Regional Jail	493,300.00	357,129.00	-	136,171.00	72.40
33220	3840	Juv Det Ctr Intergov Svc Agree	36,877.00	18,238.00	-	18,639.00	49.50
33220		Total 33220 Juvenile Detention Cent	36,877.00	18,238.00	-	18,639.00	49.50
33300	5230	Probation Telephone	100.00	32.00	-	68.00	32.00
33300	6000	Probation Mat & Sup	300.00	-	-	300.00	-
33300		Total 33300 Crt Srvc/Juvenile Proba	400.00	32.00	-	368.00	8.00
34100	1100	Bldg Insp Salaries	162,895.00	111,403.70	56,277.47	(4,786.17)	102.90
34100	1660	Bldg Insp Employee Bonuses	4,458.67	4,458.67	-	-	100.00
34100	2100	Bldg Insp FICA	10,115.08	8,555.85	5,192.57	(3,633.34)	135.90
34100	2210	Bldg Insp VRS 1&2	9,252.00	5,754.78	2,688.59	808.63	91.30
34100	2220	Bldg Insp VRS Hybrid	3,560.00	4,335.08	3,242.68	(4,017.76)	212.90
34100	2300	Bldg Insp Health Ins	27,587.00	20,381.42	9,230.52	(2,024.94)	107.30
34100	2400	Bldg Insp Life Ins	1,945.00	1,492.90	989.55	(537.45)	127.60
34100	2510	Bldg Insp Dis Ins Hybrid	240.00	249.68	216.07	(225.75)	194.10
34100	2700	Bldg Insp Workers Comp	2,786.00	2,770.47	-	15.53	99.40
34100	2800	Bldg Insp Leave Pay	-	7,155.93	-	(7,155.93)	100.00
34100	3000	Bldg Insp Pur Svcs	600.00	-	-	600.00	-
34100	3320	Bldg Insp Maint Contracts	500.00	684.25	212.46	(396.71)	179.30
34100	5210	Bldg Insp Postal Svcs	50.00	39.90	-	10.10	79.80
34100	5230	Bldg Insp Telephone	2,500.00	1,380.08	783.92	336.00	86.60
34100	5500	Bldg Insp Travel	2,500.00	-	-	2,500.00	-
34100	5810	Bldg Insp Dues & Memb	1,000.00	-	-	1,000.00	-
34100	6000	Bldg Insp Mat & Sup	2,000.00	828.51	-	1,171.49	41.40
34100	6008	Bldg Insp Vehicle Fuel	2,500.00	969.53	-	1,530.47	38.80
34100	6000	Bldg Insp COV19 Mat & Sup	12.89	12.89	-	-	100.00
34100		Total 34100 Building Inspections	234,501.64	170,473.64	78,833.83	(14,805.83)	106.30
35100	1100	AnimalCtrl Salaries	75,693.00	44,674.48	10,374.44	20,644.08	72.70
35100	1200	AnimalCtrl Overtime	-	103.44	-	(103.44)	100.00
35100	1300	AnimalCtrl Part Time Salaries	15,071.00	3,093.95	-	11,977.05	20.50
35100	1660	AnimalCtrl Employee Bonuses	2,447.80	2,447.80	-	-	100.00
35100	2100	AnimalCtrl FICA	5,269.24	4,352.10	1,015.54	(98.40)	101.90
35100	2210	AnimalCtrl VRS 1&2	4,124.00	2,469.47	2,703.63	(1,049.10)	125.40
35100	2220	AnimalCtrl VRS Hybrid	2,604.00	1,766.12	1,037.55	(199.67)	107.70
35100	2300	AnimalCtrl Health Ins	8,688.00	4,344.00	-	4,344.00	50.00
35100	2400	AnimalCtrl Life Ins	1,016.00	629.55	183.34	203.11	80.00
35100	2510	AnimalCtrl Dis Ins Hybrid	176.00	102.08	72.21	1.71	99.00
35100	2700	AnimalCtrl Workers Comp	918.00	941.71	-	(23.71)	102.60
35100	2800	AnimalCtrl Leave Pay	-	11,942.94	-	(11,942.94)	100.00
35100	3000	AnimalCtrl Pur Svcs	8,000.00	2,171.98	-	5,828.02	27.10
35100	3320	AnimalCtrl Maint Svc Contracts	100.00	30.53	69.47	-	100.00
35100	3500	AnimalCtrl Printing & Binding	200.00	-	-	200.00	-
35100	5110	AnimalCtrl Electric	750.00	-	-	750.00	-
35100	5230	AnimalCtrl Telephone	700.00	454.22	72.95	172.83	75.30
35100	5500	AnimalCtrl Travel	1,000.00	-	-	1,000.00	-
35100	5510	AnimalCtrl Local Mileage	100.00	-	-	100.00	-

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED			AVAILABLE	
			BUDGET	YTD EXPENDED	ENC	BUDGET	% USED
35100	6000	AnimalCtrl Mat & Sup	7,500.00	1,660.87	-	5,839.13	22.10
35100	6008	AnimalCtrl Vehicle Fuel	1,500.00	85.93	-	1,414.07	5.70
35100	6011	AnimalCtrl Clothing	500.00	-	-	500.00	-
35100	1300	Anml Cntrl COV19 PT Sal - Reg	824.69	906.00	-	(81.31)	109.90
35100	2100	Anml Cntrl COV19 FICA	63.33	69.30	-	(5.97)	109.40
35100	6000	Animal Control COV19 Mat & Sup	64.67	64.93	-	(0.26)	100.40
35100		Total 35100 Animal Control	137,309.73	82,311.40	15,529.13	39,469.20	71.30
35300	3000	Exam&Bury Pur Svcs	200.00	80.00	-	120.00	40.00
35300		Total 35300 Med Examiner & Indigent	200.00	80.00	-	120.00	40.00
42400	3840	RefuseDisp Intergov Svc Agreem	180,000.00	106,461.18	-	73,538.82	59.10
42400		Total 42400 Refuse Disposal	180,000.00	106,461.18	-	73,538.82	59.10
42410	1300	SWC PT Salaries - Regular	17,128.00	7,955.00	-	9,173.00	46.40
42410	1660	Convenience Ctr Emp Bonuses	1,089.82	1,089.82	-	-	100.00
42410	2100	SWC FICA	1,331.37	691.92	-	639.45	52.00
42410	2700	Worker's Compensation	-	366.11	-	(366.11)	100.00
42410	3000	SWC Pur Svcs	35,000.00	32,908.45	4,150.15	(2,058.60)	105.90
42410	5110	SWC Electrical Services	2,000.00	804.46	-	1,195.54	40.20
42410	5230	SWC Telephone	-	334.67	215.33	(550.00)	100.00
42410	6000	SWC Mat & Sup	1,000.00	88.10	-	911.90	8.80
42410		Total 42410 Solid Waste Convenience	57,549.19	44,238.53	4,365.48	8,945.18	84.50
42600	3000	LitterCtrl Pur Svcs	4,000.00	1,640.69	2,309.31	50.00	98.80
42600		Total 42600 Litter Control	4,000.00	1,640.69	2,309.31	50.00	98.80
42700	3840	Sanitation Intergov Svc Agreem	37,000.00	18,315.43	-	18,684.57	49.50
42700	5600	Sanitation Entity Gift	200,000.00	-	-	200,000.00	-
42700		Total 42700 Sanitation	237,000.00	18,315.43	-	218,684.57	7.70
43200	1100	Maintenanc Salaries	149,687.37	102,524.24	42,111.86	5,051.27	96.60
43200	1660	Maintenanc Employee Bonuses	6,874.84	6,874.84	-	-	100.00
43200	2100	Maintenanc FICA	15,542.33	11,569.85	6,364.48	(2,392.00)	115.40
43200	2210	Maintenanc VRS 1&2	9,153.80	5,437.94	3,292.26	423.60	95.40
43200	2220	Maintenanc VRS Hybrid	5,012.73	3,422.16	1,813.23	(222.66)	104.40
43200	2300	Maintenanc Health Ins	18,950.01	12,611.60	6,354.72	(16.31)	100.10
43200	2400	Maintenanc Life Ins	2,408.37	1,373.68	2,799.16	(1,764.47)	173.30
43200	2510	Maintenanc Dis Ins Hybrid	348.14	198.48	150.07	(0.41)	100.10
43200	2700	Maintenanc Workers Comp	1,553.12	1,553.12	-	-	100.00
43200	2750	Maintenanc RHCC	153.63	87.52	66.34	(0.23)	100.10
43200	2800	Maintenanc Leave Pay	2,938.42	45,594.40	-	(42,655.98)	1,551.70
43200	3000	Maintenanc Pur Svcs	32,000.00	38,048.89	-	(6,048.89)	118.90
43200	3000	JGC Maintenanc Pur Svcs	25,000.00	3,645.29	1,241.46	20,113.25	19.50
43200	3000	RT Maintenanc Pur Svcs	6,500.00	1,635.50	9,118.41	(4,253.91)	165.40
43200	3000	ChurchSt Maint Pur Svcs	2,000.00	183.50	-	1,816.50	9.20
43200	3000	104Church Maint Pur Svcs	11,000.00	3,904.53	-	7,095.47	35.50
43200	3000	225Rams Maint Pur Svcs	5,000.00	1,474.50	-	3,525.50	29.50
43200	3000	524West Maint Pur Svcs	1,500.00	252.00	-	1,248.00	16.80
43200	3000	AlRec Maint Pur Svcs	14,500.00	3,822.00	610.00	10,068.00	30.60
43200	3000	AlOff Maint Pur Svcs	20,000.00	1,280.00	-	18,720.00	6.40
43200	3000	AlPool Maint Pur Svcs	9,500.00	-	-	9,500.00	-
43200	3000	AlBase Maint Pur Svcs	750.00	-	-	750.00	-
43200	3000	AlSoc Maint Pur Svcs	1,300.00	200.00	-	1,100.00	15.40
43200	3000	106Church Maint Pur Svcs	500.00	-	-	500.00	-
43200	3000	Kohn Maint Pur Svcs	5,000.00	720.00	-	4,280.00	14.40
43200	3000	32EMain Maint Pur Svcs	750.00	-	-	750.00	-
43200	3000	36EMain Maint Pur Svcs	500.00	-	-	500.00	-
43200	3000	311EMain Maint Pur Svcs	3,000.00	1,908.65	-	1,091.35	63.60
43200	3000	309WMain Maint Pur Svcs	1,000.00	-	-	1,000.00	-
43200	3000	129Rams Maint Pur Svcs	700.00	-	-	700.00	-
43200	3320	Maintenanc Maint Contracts	85,000.00	5,515.86	4,468.59	75,015.55	11.70

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED			AVAILABLE	
			BUDGET	YTD EXPENDED	ENC	BUDGET	% USED
43200	3320	JGC Maint Contracts	10,000.00	3,444.73	413.77	6,141.50	38.60
43200	3320	RT Maintenanc Maint Contracts	4,500.00	4,565.91	-	(65.91)	101.50
43200	3320	ChurchSt Maint Contracts	3,500.00	3,186.16	-	313.84	91.00
43200	3320	104Church Maint Contracts	3,500.00	3,618.16	-	(118.16)	103.40
43200	3320	225Rams Maint Contracts	2,770.00	2,770.00	-	-	100.00
43200	3320	524West Maint Contracts	742.00	190.00	-	552.00	25.60
43200	3320	AlRec Maint Contracts	3,700.00	1,714.00	-	1,986.00	46.30
43200	3320	106Church Maint Contracts	450.00	382.50	-	67.50	85.00
43200	3320	36EMain Maint Contracts	450.00	432.00	-	18.00	96.00
43200	3320	311EMain Maint Contracts	4,000.00	3,058.16	-	941.84	76.50
43200	3320	309WMain Maint Serv Contracts	750.00	-	-	750.00	-
43200	3320	129Rams Maint Contracts	750.00	341.00	-	409.00	45.50
43200	3340	Maintenanc Custodial Contracts	42,000.00	36,240.56	-	5,759.44	86.30
43200	3340	JGC Maintenanc Custodial Contr	28,500.00	9,502.00	-	18,998.00	33.30
43200	3340	AlRec Maint Custodial Contract	3,500.00	-	-	3,500.00	-
43200	3340	311EMain Maint Cus Contracts	3,600.00	3,690.00	-	(90.00)	102.50
43200	3600	Maintenanc Advertising	1,200.00	-	-	1,200.00	-
43200	5110	JGC Maintenanc Electric	40,000.00	20,929.72	-	19,070.28	52.30
43200	5110	RT Maintenanc Electric	12,100.00	6,287.32	-	5,812.68	52.00
43200	5110	ChurchSt Maint Electric	30,000.00	13,495.75	-	16,504.25	45.00
43200	5110	104Church Maint Electric	12,000.00	5,513.01	-	6,486.99	45.90
43200	5110	225Rams Maint Electric	7,500.00	2,922.47	-	4,577.53	39.00
43200	5110	524West Maint Electric	2,000.00	1,199.39	-	800.61	60.00
43200	5110	AlRec Maint Electric	31,000.00	13,650.72	-	17,349.28	44.00
43200	5110	AlOff Maint Electric	5,000.00	3,278.50	-	1,721.50	65.60
43200	5110	AlPool Maint Electric	7,500.00	6,211.21	-	1,288.79	82.80
43200	5110	AlBase Maint Electric	840.00	266.19	-	573.81	31.70
43200	5110	AlSoc Maint Electric	500.00	653.04	-	(153.04)	130.60
43200	5110	Kohn Maint Elec Svcs	1,000.00	133.64	-	866.36	13.40
43200	5110	311EMain Maint Electric	9,000.00	3,983.25	-	5,016.75	44.30
43200	5110	309WMain Maint Electrical Svcs	2,000.00	314.59	-	1,685.41	15.70
43200	5110	129Rams Maint Electric	3,000.00	1,561.88	-	1,438.12	52.10
43200	5120	JGC Maintenanc Heating	5,500.00	2,346.17	-	3,153.83	42.70
43200	5120	RT Maintenanc Heating	1,600.00	997.07	-	602.93	62.30
43200	5120	104Church Maint Heating	3,800.00	1,860.77	-	1,939.23	49.00
43200	5120	225Rams Maint Heating	6,000.00	3,279.49	-	2,720.51	54.70
43200	5120	524West Maint Heating	3,000.00	292.66	-	2,707.34	9.80
43200	5120	AlRec Maint Heating	5,000.00	2,825.30	-	2,174.70	56.50
43200	5120	309WMain Maint Heating	2,000.00	327.84	-	1,672.16	16.40
43200	5120	129Rams Maint Heating	3,000.00	2,603.99	-	396.01	86.80
43200	5130	Maintenanc Water & Sewer	750.00	172.50	-	577.50	23.00
43200	5130	JGC Maintenanc Water & Sewer	1,500.00	809.21	-	690.79	53.90
43200	5130	RT Maintenanc Water & Sewer	4,000.00	2,547.01	-	1,452.99	63.70
43200	5130	104Church Maint Water & Sewer	750.00	333.20	-	416.80	44.40
43200	5130	225Rams Maint Water & Sewer	500.00	-	-	500.00	-
43200	5130	AlRec Maint Water & Sewer	2,000.00	542.38	-	1,457.62	27.10
43200	5130	AlOff Maint Water & Sewer	2,700.00	2,253.64	-	446.36	83.50
43200	5130	AlPool Maint Water & Sewer	14,000.00	6,718.69	-	7,281.31	48.00
43200	5130	311EMain Maint Water & Sewer	1,200.00	491.32	-	708.68	40.90
43200	5130	309WMain Maint Water & Sewer	1,000.00	170.85	-	829.15	17.10
43200	5130	129Rams Maint Water & Sewer	600.00	174.08	-	425.92	29.00
43200	5230	Maintenanc Telephone	2,000.00	865.37	506.80	627.83	68.60
43200	5300	Maintenanc Insurance	40,000.00	42,144.40	-	(2,144.40)	105.40
43200	5400	Maintenanc Leases & Rentals	1,000.00	-	-	1,000.00	-
43200	5500	Maintenanc Travel	750.00	-	-	750.00	-
43200	6000	Maintenanc Mat & Sup	35,000.00	12,648.82	-	22,351.18	36.10

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED			AVAILABLE	
			BUDGET	YTD EXPENDED	ENC	BUDGET	% USED
43200	6000	JGC Maintenance Mat & Sup	3,500.00	309.25	-	3,190.75	8.80
43200	6000	RT Maint Mat & Sup	1,500.00	431.73	-	1,068.27	28.80
43200	6000	ChurchSt Maint Mat & Sup	1,000.00	1,924.68	-	(924.68)	192.50
43200	6000	104Church Maint Mat & Sup	1,500.00	401.36	-	1,098.64	26.80
43200	6000	225Rams Maint Mat & Sup	1,000.00	59.88	-	940.12	6.00
43200	6000	524West Maint Mat & Sup	750.00	-	-	750.00	-
43200	6000	AlRec Maint Mat & Sup	2,000.00	2,240.15	-	(240.15)	112.00
43200	6000	AlOff Maint Mat & Sup	6,000.00	767.65	-	5,232.35	12.80
43200	6000	AlPool Maint Mat & Sup	5,000.00	596.28	-	4,403.72	11.90
43200	6000	AlBase Maint Mat & Sup	5,000.00	317.40	-	4,682.60	6.30
43200	6000	AlSoc Maint Mat & Sup	8,500.00	3,035.46	-	5,464.54	35.70
43200	6000	106Church Maint Mat & Sup	500.00	114.80	-	385.20	23.00
43200	6000	Kohn Maint Mat & Sup	3,000.00	-	-	3,000.00	-
43200	6000	32EMain Maint Mat & Sup	500.00	-	-	500.00	-
43200	6000	36EMain Maint Mat & Sup	500.00	-	-	500.00	-
43200	6000	311EMain Maint Mat & Sup	1,000.00	246.08	-	753.92	24.60
43200	6000	309WMain Maint Mat & Sup	500.00	-	-	500.00	-
43200	6000	129Rams Maint Mat & Sup	500.00	-	-	500.00	-
43200	6008	Maintenanc Vehicle Fuel	5,000.00	2,858.70	-	2,141.30	57.20
43200	6000	Maintenanc COV19 Mat & Sup	423.22	15,233.38	-	(14,810.16)	3,599.40
43200		Total 43200 General Property Mainte	900,797.98	520,315.97	79,311.15	301,170.86	66.60
51100	5600	Local Health Dept Contribution	216,284.00	159,713.00	-	56,571.00	73.80
51100		Total 51100 Local Health Department	216,284.00	159,713.00	-	56,571.00	73.80
51200	5600	Our Health Entity Gift	6,500.00	3,250.00	-	3,250.00	50.00
51200		Total 51200 Our Health	6,500.00	3,250.00	-	3,250.00	50.00
52400	5600	N Shen Vally Sub Abuse Coal Co	15,000.00	11,250.00	-	3,750.00	75.00
52400		Total 52400 N Shen Valley Subst Abu	15,000.00	11,250.00	-	3,750.00	75.00
52500	5600	NW Community Svc Entity Gift	98,700.00	23,500.00	-	75,200.00	23.80
52500		Total 52500 Northwestern Community	98,700.00	23,500.00	-	75,200.00	23.80
52800	5600	Concern Hotline Entity Gift	1,000.00	-	-	1,000.00	-
52800		Total 52800 Concern Hotline	1,000.00	-	-	1,000.00	-
52900	5600	NW Works Entity Gift	5,000.00	-	-	5,000.00	-
52900		Total 52900 NW Works	5,000.00	-	-	5,000.00	-
53230	5600	SAAA EntityGift	40,000.00	20,000.00	-	20,000.00	50.00
53230		Total 53230 Shenandoah Area Agency	40,000.00	20,000.00	-	20,000.00	50.00
53240	5600	Virginia Regional Transit Cont	19,302.00	9,651.00	-	9,651.00	50.00
53240		Total 53240 Loudoun Transit Service	19,302.00	9,651.00	-	9,651.00	50.00
53250	5600	FISH of Clarke County Contr	1,000.00	-	-	1,000.00	-
53250		Total 53250 FISH of Clarke County	1,000.00	-	-	1,000.00	-
53600	5600	Access Independence Contr	1,000.00	-	-	1,000.00	-
53600		Total 53600 Access Independence	1,000.00	-	-	1,000.00	-
53700	5600	Laurel Center Contribution	6,000.00	-	-	6,000.00	-
53700		Total 53700 The Laurel Ctr (Women's	6,000.00	-	-	6,000.00	-
53710	5600	Tax Relief for the Elderly	220,000.00	-	-	220,000.00	-
53710		Total 53710 Tax Relief for the Elde	220,000.00	-	-	220,000.00	-
69100	5600	Lord FairfaxComm College Cont	17,441.00	8,720.50	-	8,720.50	50.00
69100		Total 69100 Lord Fairfax Community	17,441.00	8,720.50	-	8,720.50	50.00
71100	1100	Parks Adm Salaries	310,061.00	206,707.36	103,353.64	-	100.00
71100	1300	Parks Adm Part Time Salaries	19,052.00	11,151.75	-	7,900.25	58.50
71100	1660	Parks Adm Employee Bonuses	7,547.76	7,547.76	-	-	100.00
71100	2100	Parks Adm FICA	25,196.41	15,794.14	11,102.19	(1,699.92)	106.70
71100	2210	Parks Adm VRS 1&2	26,979.00	18,820.80	12,705.65	(4,547.45)	116.90
71100	2300	Parks Adm Health Ins	47,766.00	34,985.84	17,581.28	(4,801.12)	110.10
71100	2400	Parks Adm Life Ins	4,158.00	2,769.76	2,085.41	(697.17)	116.80
71100	2700	Parks Adm Workers Comp	8,935.00	6,606.39	-	2,328.61	73.90
71100	3180	Parks Adm Credit Card Fees	8,000.00	964.70	-	7,035.30	12.10

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			BUDGET	YTD EXPENDED	ENC	BUDGET	% USED
71100	3320	Parks Adm Maint Contracts	3,300.00	788.72	1,961.28	550.00	83.30
71100	3500	Parks Adm Printing & Binding	510.00	-	-	510.00	-
71100	3600	Parks Adm Advertising	1,175.00	125.00	-	1,050.00	10.60
71100	5210	Parks Adm Postal Svcs	1,882.00	62.30	-	1,819.70	3.30
71100	5230	Parks Adm Telephone	1,000.00	517.78	-	482.22	51.80
71100	5400	Parks Adm Leases & Rentals	515.00	359.02	-	155.98	69.70
71100	5500	Parks Adm Travel	2,190.00	524.00	-	1,666.00	23.90
71100	5810	Parks Adm Dues & Memb	2,332.00	735.45	-	1,596.55	31.50
71100	6000	Parks Adm Mat & Sup	5,156.00	1,034.07	-	4,121.93	20.10
71100	6008	Parks Adm Vehicle Fuel	700.00	96.89	-	603.11	13.80
71100	6011	Parks Adm Clothing	1,100.00	496.50	-	603.50	45.10
71100	6000	Parks Adm COV19 Mat & Sup	465.55	673.41	-	(207.86)	144.60
71100		Total 71100 Parks Administration	478,020.72	310,761.64	148,789.45	18,469.63	96.10
71310	1100	Rec Center Salaries	52,891.00	35,260.64	17,630.36	-	100.00
71310	1300	Rec Center Part Time Salaries	33,868.00	20,575.72	-	13,292.28	60.80
71310	1660	Rec Center Employee Bonuses	3,936.61	3,936.61	-	-	100.00
71310	2100	Rec Center FICA	6,885.15	4,538.37	2,005.10	341.68	95.00
71310	2210	Rec Center VRS 1&2	4,602.00	3,210.48	2,161.66	(770.14)	116.70
71310	2300	Rec Center Health Ins	7,961.00	5,629.91	2,659.40	(328.31)	104.10
71310	2400	Rec Center Life Ins	709.00	472.48	354.88	(118.36)	116.70
71310	2700	Rec Center Workers Comp	1,930.00	2,993.67	-	(1,063.67)	155.10
71310	3600	Rec Center Advertising	890.00	836.00	-	54.00	93.90
71310	5830	Rec Center Refunds	1,000.00	100.00	-	900.00	10.00
71310	6000	Rec Center Mat & Sup	7,595.00	215.62	-	7,379.38	2.80
71310	6012	Rec Center Merch for Resale	3,000.00	556.06	-	2,443.94	18.50
71310	1100	Recreation COV19 Regular	108.08	-	-	108.08	-
71310	6000	Rec Center COV19 Mat & Sup	828.38	1,378.42	-	(550.04)	166.40
71310		Total 71310 Recreation Center	126,204.22	79,703.98	24,811.40	21,688.84	82.80
71320	1200	Pool Overtime	-	42.84	-	(42.84)	100.00
71320	1300	Pool Part Time Salaries	64,580.00	38,605.48	-	25,974.52	59.80
71320	2100	Pool FICA	4,941.00	2,945.14	-	1,995.86	59.60
71320	2300	Pool Health Ins	-	1,122.10	-	(1,122.10)	100.00
71320	3000	Pool Pur Svcs	1,500.00	152.00	-	1,348.00	10.10
71320	5500	Pool Travel	375.00	-	-	375.00	-
71320	5810	Pool Dues & Memb	1,800.00	-	-	1,800.00	-
71320	5830	Pool Refunds	1,160.00	780.00	-	380.00	67.20
71320	6000	Pool Mat & Sup	2,700.00	840.82	-	1,859.18	31.10
71320	6011	Pool Clothing	1,746.00	34.72	-	1,711.28	2.00
71320	6012	Pool Merch for Resale	680.00	-	-	680.00	-
71320	6026	Pool Chemicals	10,000.00	613.12	-	9,386.88	6.10
71320	6000	Pool COV19 Mat & Sup	17.94	17.50	-	0.44	97.50
71320		Total 71320 Swimming Pool	89,499.94	45,153.72	-	44,346.22	50.50
71350	1100	Programs Salaries	40,662.00	27,108.00	13,554.00	-	100.00
71350	1200	Programs Overtime	-	16.18	-	(16.18)	100.00
71350	1300	Programs Part Time Salaries	93,882.00	59,368.71	-	34,513.29	63.20
71350	1660	Programs Employee Bonuses	3,968.04	3,968.04	-	-	100.00
71350	2100	Programs FICA	10,505.53	6,861.98	1,524.66	2,118.89	79.80
71350	2210	Programs VRS 1&2	3,538.00	2,468.18	1,661.67	(591.85)	116.70
71350	2300	Programs Health Ins	7,961.00	5,312.57	2,659.16	(10.73)	100.10
71350	2400	Programs Life Ins	545.00	363.28	272.77	(91.05)	116.70
71350	2700	Programs Workers Comp	3,046.00	2,661.44	-	384.56	87.40
71350	3000	Programs Pur Svcs	46,283.00	11,440.83	26,056.05	8,786.12	81.00
71350	3500	Programs Printing & Binding	7,000.00	97.69	-	6,902.31	1.40
71350	3600	Programs Advertising	2,000.00	360.00	-	1,640.00	18.00
71350	5210	Programs Postal Svcs	100.00	-	-	100.00	-
71350	5400	Programs Leases & Rentals	300.00	-	-	300.00	-

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED			AVAILABLE	
			BUDGET	YTD EXPENDED	ENC	BUDGET	% USED
71350	5500	Programs Travel	1,000.00	55.00	-	945.00	5.50
71350	5560	Programs Group Trip	42,284.00	-	-	42,284.00	-
71350	5810	Programs Dues & Memb	200.00	200.00	-	-	100.00
71350	5830	Programs Refunds	7,000.00	985.50	-	6,014.50	14.10
71350	6000	Programs Mat & Sup	13,000.00	3,849.86	-	9,150.14	29.60
71350	6011	Programs Clothing	1,500.00	-	-	1,500.00	-
71350	6012	Programs Merch for Resale	6,500.00	-	-	6,500.00	-
71350	1300	Programs COV19 PT Salaries	8,195.82	66.00	-	8,129.82	0.80
71350	2100	Programs COV19 FICA	626.98	5.05	-	621.93	0.80
71350	3000	Programs COV19 Pur Svcs	482.48	402.48	-	80.00	83.40
71350	5500	Programs COV19 Travel	-	115.00	-	(115.00)	100.00
71350	6000	Programs COV19 Mat & Sup	3,410.24	7,023.81	-	(3,613.57)	206.00
71350	6011	Programs COV19 Clothing	455.64	455.64	-	-	100.00
71350		Total 71350 Programs	304,445.73	133,185.24	45,728.31	125,532.18	58.80
71360	1300	Concession Part Time Salaries	4,860.00	3,273.25	-	1,586.75	67.40
71360	2100	Concession FICA	372.00	250.38	-	121.62	67.30
71360	6000	Concession Mat & Sup	100.00	-	-	100.00	-
71360	6012	Concession Merch for Resale	11,100.00	1,852.91	-	9,247.09	16.70
71360		Total 71360 Concession Stand	16,432.00	5,376.54	-	11,055.46	32.70
72240	5600	Barns of Rose Hill Contr	6,750.00	5,000.00	-	1,750.00	74.10
72240		Total 72240 Barns of Rose Hill	6,750.00	5,000.00	-	1,750.00	74.10
72700	5600	VA Comm for Arts Contr	9,000.00	9,000.00	-	-	100.00
72700		Total 72700 VA Commission for the A	9,000.00	9,000.00	-	-	100.00
73200	5600	Handley Regional Library Contr	279,238.00	180,862.50	-	98,375.50	64.80
73200		Total 73200 Handley Regional Librar	279,238.00	180,862.50	-	98,375.50	64.80
81110	1100	Plan Adm Salaries	307,184.00	198,252.83	102,949.61	5,981.56	98.10
81110	1300	Plan Adm Part Time Salaries	-	1,648.00	-	(1,648.00)	100.00
81110	1660	Plan Adm Employee Bonuses	4,595.51	4,595.51	-	-	100.00
81110	2100	Plan Adm FICA	23,398.55	15,712.40	8,987.99	(1,301.84)	105.60
81110	2210	Plan Adm VRS 1&2	25,885.00	17,601.96	9,410.91	(1,127.87)	104.40
81110	2220	Plan Adm VRS Hybrid	891.00	587.16	371.63	(67.79)	107.60
81110	2300	Plan Adm Health Ins	33,582.00	22,203.88	8,634.60	2,743.52	91.80
81110	2400	Plan Adm Life Ins	4,118.00	2,673.16	1,608.86	(164.02)	104.00
81110	2510	Plan Adm Dis Ins Hybrid	60.00	34.08	25.61	0.31	99.50
81110	2700	Plan Adm Workers Comp	6,942.00	5,872.67	-	1,069.33	84.60
81110	2800	Plan Adm Leave Pay	-	6,102.44	-	(6,102.44)	100.00
81110	3000	Plan Adm Pur Svcs	15,000.00	10,895.50	-	4,104.50	72.60
81110	3140	Plan Adm Engineer & Architect	10,000.00	3,168.75	981.25	5,850.00	41.50
81110	3320	Plan Adm Maint Contracts	-	1,916.90	315.85	(2,232.75)	100.00
81110	3500	Plan Adm Printing & Binding	1,500.00	-	-	1,500.00	-
81110	3600	Plan Adm Advertising	-	361.00	-	(361.00)	100.00
81110	5210	Plan Adm Postal Svcs	1,200.00	610.64	-	589.36	50.90
81110	5230	Plan Adm Telephone	400.00	96.00	-	304.00	24.00
81110	5500	Plan Adm Travel	1,000.00	-	-	1,000.00	-
81110	5510	Plan Adm Local Mileage	1,000.00	30.01	-	969.99	3.00
81110	5810	Plan Adm Dues & Memb	300.00	-	-	300.00	-
81110	6000	Plan Adm Mat & Sup	2,500.00	1,045.74	-	1,454.26	41.80
81110	3000	Plan Adm Pur Svcs-Brdbnd Imp	3,000.00	-	-	3,000.00	-
81110	3600	Plan Adm Advert-Brdbnd Imp	1,000.00	-	-	1,000.00	-
81110	5210	Plan AdmPostal Svcs-Brdbnd Imp	1,000.00	-	-	1,000.00	-
81110	6000	Plan Adm COV19 Mat & Sup	80.97	133.58	-	(52.61)	165.00
81110	3140	Plan Adm Pass Thru Eng Fees	5,000.00	4,095.00	-	905.00	81.90
81110		Total 81110 Planning Administration	449,637.03	297,637.21	133,286.31	18,713.51	95.80
81120	1300	Plan Com Part Time Salaries	500.00	2,385.00	-	(1,885.00)	477.00
81120	2100	Plan Com FICA	39.00	179.39	-	(140.39)	460.00
81120	2300	Plan Com Health Ins	-	155.38	-	(155.38)	100.00

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			BUDGET	YTD EXPENDED	ENC	BUDGET	% USED
81120	3160	Plan Com Board Member Fees	8,000.00	4,050.00	-	3,950.00	50.60
81120	3600	Plan Com Advertising	4,000.00	-	-	4,000.00	-
81120	5210	Plan Com Postal Svcs	100.00	-	-	100.00	-
81120	5500	Plan Com Travel	1,750.00	-	-	1,750.00	-
81120		Total 81120 Planning Commission	14,389.00	6,769.77	-	7,619.23	47.00
81130	3160	BryDevAuth Board Member Fees	900.00	50.00	-	850.00	5.60
81130		Total 81130 Berryville Dev Authorit	900.00	50.00	-	850.00	5.60
81140	5600	Regional Airport Auth Contr	2,500.00	2,500.00	-	-	100.00
81140		Total 81140 Regional Airport Author	2,500.00	2,500.00	-	-	100.00
81310	5600	Help with Housing Contrib	5,000.00	-	-	5,000.00	-
81310		Total 81310 Housing Services	5,000.00	-	-	5,000.00	-
81400	1300	BrdZonApp Part Time Salaries	250.00	-	-	250.00	-
81400	2100	BrdZonApp FICA	20.00	-	-	20.00	-
81400	3000	BrdZonApp Pur Svcs	2,000.00	4,607.50	-	(2,607.50)	230.40
81400	3160	BrdZonApp Board Member Fees	500.00	225.00	-	275.00	45.00
81400	3600	BrdZonApp Advertising	700.00	-	-	700.00	-
81400	5210	BrdZonApp Postal Svcs	50.00	-	-	50.00	-
81400		Total 81400 Board of Zoning Appeals	3,520.00	4,832.50	-	(1,312.50)	137.30
81510	1100	Econ Dev Salaries	-	48,550.98	23,333.36	(71,884.34)	100.00
81510	1300	Econ Dev Part Time Salaries	-	630.00	-	(630.00)	100.00
81510	1660	Econ Dev Employee Bonuses	1,129.06	1,129.06	-	-	100.00
81510	2100	Econ Dev FICA	86.37	3,885.07	2,677.47	(6,476.17)	7,598.20
81510	2220	Econ Dev VRS Hybrid	-	4,249.00	2,888.62	(7,137.62)	100.00
81510	2400	Econ Dev Life Ins	-	625.36	473.72	(1,099.08)	100.00
81510	2510	Econ Dev Dis Ins Hybrid	-	250.02	186.66	(436.68)	100.00
81510	3000	Econ Dev Pur Svcs	70,000.00	652.00	-	69,348.00	0.90
81510	3320	Econ Dev Maint Svc Contracts	1,000.00	1,050.00	900.00	(950.00)	195.00
81510	3500	Econ Dev Printing & Binding	500.00	-	-	500.00	-
81510	5210	Econ Dev Postal Svcs	50.00	5.00	-	45.00	10.00
81510	5230	Econ Dev Telephone	550.00	333.17	216.83	-	100.00
81510	5500	Econ Dev Travel	1,000.00	-	-	1,000.00	-
81510	5800	Econ Dev Miscellaneous Expendi	2,000.00	-	-	2,000.00	-
81510	5810	Econ Dev Dues & Memb	12,000.00	8,250.00	-	3,750.00	68.80
81510	6000	Econ Dev Mat & Sup	1,000.00	939.23	-	60.77	93.90
81510	3000	Econ Dev COV19 Pur Svcs	21,407.00	37,981.00	-	(16,574.00)	177.40
81510	5210	Econ Dev COV19 Postal Svcs	1,126.40	1,126.40	-	-	100.00
81510		Total 81510 Office of Economic Deve	111,848.83	109,656.29	30,676.66	(28,484.12)	125.50
81530	5600	Small Bus Dev Ctr Contrib	2,000.00	2,000.00	-	-	100.00
81530		Total 81530 Small Business Dev Cent	2,000.00	2,000.00	-	-	100.00
81540	5600	Blandy Exp Farm Contrib	3,000.00	3,000.00	-	-	100.00
81540		Total 81540 Blandy Experimental Far	3,000.00	3,000.00	-	-	100.00
81550	5600	B'ville Main St Contribution	2,500.00	2,500.00	-	-	100.00
81550		Total 81550 Berryville Main Street	2,500.00	2,500.00	-	-	100.00
81800	1300	HstPrvCom Part Time Salaries	-	200.00	-	(200.00)	100.00
81800	2100	HstPrvCom FICA	-	15.29	-	(15.29)	100.00
81800	3000	HstPrvCom Pur Svcs	9,500.00	4,794.40	-	4,705.60	50.50
81800	3000	HstPrvCom Pur Svcs	15,000.00	-	-	15,000.00	-
81800	3000	HPC Battle Bound Stdy Pur Svcs	39,427.00	-	38,296.06	1,130.94	97.10
81800	3160	HstPrvCom Board Member Fees	1,000.00	400.00	-	600.00	40.00
81800	3600	HstPrvCom Advertising	300.00	-	-	300.00	-
81800	5210	HstPrvCom Postal Svcs	50.00	-	-	50.00	-
81800	5500	HstPrvCom Travel	50.00	-	-	50.00	-
81800		Total 81800 Historic Preservation C	65,327.00	5,409.69	38,296.06	21,621.25	66.90
81910	5600	NSVRC EntityGift	11,656.00	11,655.57	-	0.43	100.00
81910		Total 81910 Northern Shen Valley Re	11,656.00	11,655.57	-	0.43	100.00
82210	3000	Water Qual Pur Svcs	30,000.00	22,500.00	-	7,500.00	75.00

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED	YTD EXPENDED	ENC	AVAILABLE	% USED
			BUDGET			BUDGET	
82210		Total 82210 Water Quality Managemen	30,000.00	22,500.00	-	7,500.00	75.00
82220	5600	Friends of Shenandoah Contr	8,000.00	8,000.00	-	-	100.00
82220		Total 82220 Friends of the Shenando	8,000.00	8,000.00	-	-	100.00
82230	1300	BrdSepApp Part Time Salaries	200.00	-	-	200.00	-
82230	2100	BrdSepApp FICA	16.00	-	-	16.00	-
82230	3000	BrdSepApp Pur Svcs	500.00	-	-	500.00	-
82230	3160	BrdSepApp Board Member Fees	250.00	50.00	-	200.00	20.00
82230	3600	BrdSepApp Advertising	500.00	400.40	-	99.60	80.10
82230	5210	BrdSepApp Postal Svcs	100.00	-	-	100.00	-
82230		Total 82230 Board of Septic Appeals	1,566.00	450.40	-	1,115.60	28.80
82400	5600	Lord Fairfax S&W Contr	5,000.00	-	-	5,000.00	-
82400		Total 82400 LF Soil & Water Cons Di	5,000.00	-	-	5,000.00	-
82600	1300	Biosolids Part Time Salaries	1,000.00	-	-	1,000.00	-
82600	2100	Biosolids FICA	77.00	-	-	77.00	-
82600	2700	Biosolids Workers Comp	132.00	22.44	-	109.56	17.00
82600		Total 82600 Bio-solids Application	1,209.00	22.44	-	1,186.56	1.90
83100	3320	Coop Ext Maint Contracts	800.00	6.77	793.23	-	100.00
83100	3841	Coop Ext VPI Agent	48,152.00	19,460.28	-	28,691.72	40.40
83100	5210	Coop Ext Postal Svcs	500.00	-	-	500.00	-
83100	5230	Coop Ext Telephone	200.00	-	-	200.00	-
83100	5810	Coop Ext Dues & Memb	150.00	-	-	150.00	-
83100	6000	Coop Ext Mat & Sup	1,500.00	-	-	1,500.00	-
83100		Total 83100 Cooperative Extension P	51,302.00	19,467.05	793.23	31,041.72	39.50
83400	5600	4-H Center EntityGift	2,300.00	2,300.00	-	-	100.00
83400		Total 83400 4-H Center	2,300.00	2,300.00	-	-	100.00
91600	1000	Reserve Personal	106.60	-	-	106.60	-
91600	3140	Reserve Engineer & Architect	5,000.00	-	-	5,000.00	-
91600	3150	Reserve Legal Svcs	10,000.00	-	-	10,000.00	-
91600	8000	Reserve Capital Outlay	20,000.00	-	-	20,000.00	-
91600		Total 91600 Contingency Reserves	35,106.60	-	-	35,106.60	-
91621	1000	FY21 Contingency Personal Svcs	107,082.58	-	-	107,082.58	-
91621	2000	FY21 Contingency Emplye Benfts	74,910.65	-	-	74,910.65	-
91621	3000	FY21 Contingency Pur Svcs	20,000.00	-	-	20,000.00	-
91621	6000	FY21 Contingency Mat'l Supls	3,250.00	-	-	3,250.00	-
91621	6015	FY21 Contingency Ammunition	-	-	-	-	-
91621	6040	FY21 Contingency Tech SW/OL	-	-	-	-	-
91621		Total 91621 FY21 Contingency Items	205,243.23	-	-	205,243.23	-
92600	5830	Rev Rf Ambulance Svcs Refunds	-	1,859.57	-	(1,859.57)	100.00
92600		Total 92600 Rev Refunds - Ambulance	-	1,859.57	-	(1,859.57)	100.00
92900	5830	Rev Rf Miscellaneous Refunds	-	240.00	-	(240.00)	100.00
92900		Total 92900 Rev Refunds - Other Mis	-	240.00	-	(240.00)	100.00
93107	9300	Tsfr to Joint Admin Svc Fund	815,421.00	-	-	815,421.00	-
93107		Total 93107 Tsfr to Joint Admin Svc	815,421.00	-	-	815,421.00	-
93201	9300	Tsfr to Social Services Fund	687,118.00	-	-	687,118.00	-
93201		Total 93201 Tsfr to Social Services	687,118.00	-	-	687,118.00	-
93205	9300	Tsfr to Sch Op Fund	13,151,084.00	-	-	13,151,084.00	-
93205		Total 93205 Tsfr to School Operatin	13,151,084.00	-	-	13,151,084.00	-
93212	9300	Tsfr to Comprehensive Svcs Fd	147,093.00	-	-	147,093.00	-
93212		Total 93212 Tsfr to Comprehensive S	147,093.00	-	-	147,093.00	-
93301	9300	Tsfr to Gen Capital Project Fd	1,364,481.00	-	-	1,364,481.00	-
93301		Total 93301 Tsfr to Gen Capital Pro	1,364,481.00	-	-	1,364,481.00	-
93302	9300	Tsfr to Sch Capital Fd	1,388,113.00	-	-	1,388,113.00	-
93302		Total 93302 Tsfr to School Construc	1,388,113.00	-	-	1,388,113.00	-
93401	9300	Tsfr to General Debt Svc Fund	246,745.00	-	-	246,745.00	-
93401		Total 93401 Tsfr to General Debt Sv	246,745.00	-	-	246,745.00	-
93402	9300	Tsfr to School Debt Svc Fund	2,165,400.00	-	-	2,165,400.00	-

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FUNCTION	OBJ	ACCOUNT DESCRIPTION	REVISED	YTD EXPENDED	ENC	AVAILABLE	% USED
			BUDGET			BUDGET	
93402		Total 93402 Tsfr to School Debt Svc	2,165,400.00	-	-	2,165,400.00	-
93731	9300	Tsfr to Unemp Comp Fund	10,000.00	-	-	10,000.00	-
93731		Total 93731 Transfer to Unemployem	10,000.00	-	-	10,000.00	-
		Grand Total	32,697,424.28	7,966,897.29	2,353,954.33	22,376,572.66	31.60

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	CARES Fund	TOTAL
04/28/20	Appropriations Resolution: Total	43,900,233	12,750,865	1,670,575	303,768	23,456,526	842,650	862,300	517,000	251,700	2,374,428	815,421	45,000	10,000	0
	<i>Adjustments:</i>														
6/16/2020	Sheriff's School Resource Officer (DGCES)	56,432													
6/16/2020	EMS Materials & Supplies Program	20,000													
6/16/2020	EMS Fuel Program	5,000													
7/13/2020	Barns of Rose Hill Endowment Fund	5,000													
9/8/2020	Assistance to Firefighters Grant	13,714													
9/8/2020	CARES Act Expenses	17,990	273		14,172						108			6,108	38,651
10/13/2018	CARES Act Expenses	36,811	203		53,676	12,277				2,156	105			256,814	362,042
11/17/2020	CARES Act Expenses	123,972			29,090					942				74,100	228,104
11/17/2020	Hazard Duty Pay for Sheriff's Ofc Communications Staff	31,542													
1/19/2021	FY20 Government Capital Carryover						1,309,098								
1/19/2021	Claude Moore Foundation Grant							88,000							
1/19/2021	School Security Equipment Grant							66,073							
1/19/2021	Title III & IDEA Grant supplementals				13,713										
1/19/2021	Conservation Easment (Smithfield Farm)											569,029			
1/19/2021	HPC Grant - Battle of Berryville Boundaries	39,427													
1/19/2021	Clerk of Circuit Court-Deed Book Restoration Grant	18,913													
1/19/2021	CARES Act Funds - School				516,347										
1/19/2021	CARES Act Funds - Balance	282,836	421		32,387		20,219				9,096		24,091	111,887	480,937
2/8/2021	FY20 School Capital Carryover								1,025,113						
	Revised Appropriation	48,338,460	13,402,503	1,671,472	303,768	24,115,910	854,927	2,191,617	1,699,284	251,700	2,374,428	824,730	614,029	34,091	
	Change to Appropriation	4,438,227	651,638	897	0	659,384	12,277	1,329,317	1,182,284	0	0	9,309	569,029	24,091	
	Original Revenue Estimate	16,995,835	3,736,693	983,457	156,675	10,305,442	842,650	557,935	154,000	4,955	209,028	0	45,000	0	
	<i>Adjustments:</i>														
6/16/2020	Sheriff's School Resource Officer (BES)	29,480													
6/16/2020	Sheriff's School Resource Officer (DGCES)	23,323													
9/8/2020	Assistance to Firefighters Grant	13,714													
9/8/2020	CARES Act Revenue	17,990	273		14,172						108			6,108	38,651
10/13/2018	CARES Act Revenue	36,811	203		68,849	12,277				2,156	105			256,814	377,216
11/17/2020	CARES Act Revenue	123,972			44,231					942				74,100	243,246
1/19/2021	FY20 Government Capital Carryover						248,982								
1/19/2021	Claude Moore Foundation Grant						88,000								
1/19/2021	School Security Equipment Grant						66,073								
1/19/2021	Title III & IDEA Grant supplementals				17,904										
1/19/2021	Conservation Easment (Smithfield Farm)											507,202			
1/19/2021	HPC Grant - Battle of Berryville Boundaries	39,427													
1/19/2021	Clerk of Circuit Court-Deed Book Restoration Grant	18,913													
1/19/2021	CARES Act Funds - School				516,347										
1/19/2021	CARES Act Funds - Balance	1,025,262	421		32,387		20,219				9,096		24,091	111,887	1,223,363
2/8/2021	FY20 School Capital Carryover								220,470						
	Revised Revenue Estimate	20,219,236	5,065,585	984,354	156,675	10,999,332	854,927	981,209	377,568	4,955	209,028	9,309	552,202	24,091	
	Change to Revenue Estimate	3,223,401	1,328,892	897	0	693,890	12,277	423,274	223,568	0	0	9,309	507,202	24,091	
	Original Local Tax Funding	26,904,398	9,014,172	687,118	147,093	13,151,084	0	304,365	363,000	246,745	2,165,400	815,421	0	10,000	
	Revised Local Tax Funding	28,119,223	8,336,917	687,118	147,093	13,116,578	0	1,210,408	1,321,716	246,745	2,165,400	815,421	61,827	10,000	
	Change to Local Tax Funding	1,214,825	-677,255	0	0	-34,506	0	906,043	958,716	0	0	0	61,827	0	

Italics = Proposed actions

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Clarke County
YEAR-TO-DATE BUDGET REPORT

P 1
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FOR 2021 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
301 General Govt Capital Proj Fund							
94110 HVAC System Replacement	0	149,417	149,417	109,000.00	.00	40,417.00	73.0%
94120 Roofing	0	42,731	42,731	.00	.00	42,731.00	.0%
94130 Painting and Flooring	0	10,000	10,000	.00	.00	10,000.00	.0%
94140 Landscaping	0	10,375	10,375	.00	.00	10,375.00	.0%
94150 Asphalt, Sidewalk, Path	0	25,377	25,377	.00	.00	25,377.00	.0%
94180 Courthouse Complex Repairs	0	23,586	23,586	3,468.75	.00	20,117.25	14.7%
94181 Courtroom Furniture	30,000	0	30,000	.00	.00	30,000.00	.0%
94310 Sheriff's Equipment	29,000	20,558	49,558	27,532.50	.00	22,025.50	55.6%
94320 Auto Replacement	25,000	5,990	30,990	.00	.00	30,990.00	.0%
94329 AFG-Radio Replacements	587,300	0	587,300	.00	.00	587,300.00	.0%
94331 Sheriff's Vehicles	171,000	7,490	178,490	116,027.52	1,560.00	60,902.48	65.9%
94509 Morgan's Mill Appalachian Trl	0	11,730	11,730	11,730.00	.00	.00	100.0%
94601 Technology Improvements	0	21,329	21,329	2,750.00	.00	18,579.00	12.9%
94603 Mobile Radio System	20,000	585,074	605,074	171,002.99	412,016.51	22,054.50	96.4%
94604 911 Phone System	0	206,772	206,772	24,292.83	.00	182,479.17	11.7%
94606 Telecommunic & Broadband Stud	0	0	0	109,660.97	.00	-109,660.97	100.0%
94702 Swimming Pool	0	44,446	44,446	.00	.00	44,446.00	.0%
94703 Park Repairs	0	72,977	72,977	.00	.00	72,977.00	.0%
94709 New Park Shelter	0	20,723	20,723	.00	.00	20,723.00	.0%
94802 Reassessment	0	70,742	70,742	21,683.20	47,308.80	1,750.00	97.5%
TOTAL General Govt Capital Proj Fund	862,300	1,329,317	2,191,617	597,148.76	460,885.31	1,133,582.93	48.3%
GRAND TOTAL	862,300	1,329,317	2,191,617	597,148.76	460,885.31	1,133,582.93	48.3%

** END OF REPORT - Generated by Brenda Bennett **

Clarke County Board of Supervisors

Joint Administrative Services Board Update

Joint Administrative Services Board
February 22, 2021 Regular Meeting 10:00 am

At a regular meeting of the Joint Administrative Services Board held on Monday, February 22, 2021, at 10:00 am in the Meeting Room AB, Berryville Clarke County Government Center, 101 Chalmers Court, 2nd Floor, Berryville, Virginia.

Members Present: Chuck Bishop, Chris Boies, Sharon Keeler, Bev McKay (alternate)

Members Absent: Chip Schutte, David Weiss

Staff Present: Brenda Bennett

Others Present: None

1. Call to Order - Determination of Quorum

At 10:05 am, Bev McKay (alternate for Vice-Chair David Weiss) called the meeting to order.

2. Determination of Quorum

Bev McKay determined that a quorum was present.

3. Approval of Minutes

Chris Boies, seconded by Chuck Bishop, moved to approve the minutes for January 25, 2021, as presented. The motion carried by the following vote:

Chuck Bishop	-	Aye
Chris Boies	-	Aye
Sharon Keeler	-	Aye
Bev McKay		Abstain
Chip Schutte	-	Absent
David Weiss	-	Absent

- Bev McKay abstained since he was not present at the meeting on January 25, 2021.

4. FY 20 Audit Update

Brenda Bennett highlight include:

- Spoken with the auditor numerous times about getting the audit complete.
- Auditors have assured her the audit will be ready to present at the March Board of Supervisors meeting.
- Joint Administrative Services has not yet received a completed draft audit but the work to review the draft for the upcoming Board of Supervisors meeting is not expected to take very long.

5. Next Year Audit preparation

Brenda Bennett highlights include:

- The delay in the FY 20 audit is primarily due to the auditors.
- Have pushed them to start the audit work earlier for the FY 21 audit with the site visit in September instead of October, which was what happened last year.
- The auditors have noted that the financial statements provided by JAS needed additional work that typically isn't handled by the auditors.
- Found an independent consultant who can help train Joint Administrative Services staff on what needs to be completed in order for the financial statements to be audit-ready.

By consensus, the Joint Administrative Services Board agreed for this training to occur as long as it was a one-time expenditure and if the work processes needing to occur were well-documented so future staff could use documentation to complete the needed tasks.

6. FY22 Budget Process update

Brenda Bennett highlights include:

- Recapped the Finance Committee meeting held last Wednesday, February 17, 2021, where revenues were reviewed.
- The current outlook is flat compared to the FY 21 revenue projections.
- County departments will present expenditures this Tuesday, February 23, 2021
- Outside agencies will present expenditures on Thursday, February 25, 2021.
- The School Board meets today and will discuss their budget.
- Reported that Tom Judge worked 28 hours to assist in entering salary and benefits data into the budget module.

7. Proposed FY22 JAS Budget Request

Brenda Bennett reviewed the Joint Administrative Services budget line-by-line. Highlighting that the Purchase Services line item was able to absorb the health insurance consultant costs, the Maintenance Service line item was primarily Tyler Technology services, and that the capital request included a new copier.

Chuck Bishop, seconded by Sharon Keeler, moved to approve the proposed budget request as presented. The motion carried by the following vote:

Chuck Bishop	- Aye
Chris Boies	- Aye
Sharon Keeler	- Aye
Bev McKay	Aye
Chip Schutte	- Absent
David Weiss	- Absent

8. Health Insurance Update

Brenda Bennett stated that Joint Administrative Services is working with our insurance consultant on obtaining health insurance rates for next year. Adding that the initial rates proposed were higher than expected.

Chuck Bishop responded that an increase to the rates would not be accepted and that a Request for Proposal (RFP) would be issued for insurance services if an increase was proposed.

At 10:40 am, Chris Boies, seconded by Sharon Keeler, moved that the Joint Administrative Services Board enter Closed Session pursuant to §2.2-3711-A6 Discussion of the investment of public funds where competition or bargaining is involved, to discuss the health insurance contract and health insurance consultant contract. The motion carried by the following vote:

Chuck Bishop	- Aye
Chris Boies	- Aye
Sharon Keeler	- Aye
Bev McKay	Aye
Chip Schutte	- Absent
David Weiss	- Absent

At 10:50 am, the members of the Board of Supervisors, being assembled within the designated meeting place, with open doors, and in the presence of members of the public and/or the media desiring to attend, Chuck Bishop, seconded by Chris Boies, moved to reconvene in open session. The motion carried as follows:

Chuck Bishop	- Aye
Chris Boies	- Aye
Sharon Keeler	- Aye
Bev McKay	Aye
Chip Schutte	- Absent

David Weiss - Absent

Chris Boies, seconded by Chuck Bishop, further moved to execute the following Certification of Closed Session:

CERTIFICATION OF CLOSED SESSION

WHEREAS, the Joint Administrative Services Board has convened a closed meeting on the date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and

WHEREAS, Section 2.2-3700 of the Code of Virginia requires a certification by the Joint Administrative Services Board that such closed meeting was conducted in conformity with Virginia law.

NOW, THEREFORE BE IT RESOLVED, that the Joint Administrative Services Board hereby certifies that, to the best of each members knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which the certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the Joint Administrative Services Board. The motion was approved by the following roll-call vote:

Chuck Bishop	- Aye
Chris Boies	- Aye
Sharon Keeler	- Aye
Bev McKay	Aye
Chip Schutte	- Absent
David Weiss	- Absent

9. Next Meeting

March 22, 2021

10. Adjournment

At 10:50 am, Bev McKay adjourned the meeting.

Minutes Recorded by Chris Boies and Transcribed by Brianna R. Taylor

Clarke County Board of Supervisors

Government Projects Update

Clarke County Board of Supervisors

Miscellaneous Items

Board of Supervisors
Summary of Required Actions Status Report

Description	Responsibility	Status
Execute 106 North Church Street Lease Agreement Dunn Land Surveys Inc.	Chris Boies	Complete
Process all Public Hearing PH2021-01 Budget Amendments to the Approved FY 21 Budget Items	Brenda Bennett	Complete
Process approved minutes for January 19, 2021, Regular Meeting Minutes	Brianna R. Taylor	Complete
Execute notice of appointments	Chris Boies	Complete
Process appointment s and update the database	Brianna R. Taylor	Complete
Execute Clarke County Sheriff's Office and Town of Berryville Police Department MOU	David S. Weiss	Complete
Execute FY2021 Agreement between the Virginia Department of Health and the Clarke County Board of Supervisors for funding and services of the Clarke County health Department	Chris Boies	Complete
Process FY2021 Agreement between the Virginia Department of Health and the Clarke County Board of Supervisors for funding and services of the Clarke County health Department	Brianna R. Taylor	Complete
Develop Public Hearing Notice PH2021-02 Text Amendment TA-21-01 Manufactured Homes	Brandon Stidham	Complete
Advertise Public Hearing Notice PH2021-02 Text Amendment TA-21-01 Manufactured Homes	Brianna R. Taylor	Complete
Execute Double Tollgate Water and Sewer Request to Frederick County	David S. Weiss	Complete
Process Double Tollgate Water and Sewer Request to Frederick County	Brianna R. Taylor	Complete
Update Personnel Policy Rev. 20	Brianna R. Taylor	Complete
Issue four (4) Credit Cards to Department of Social Services	Brenda Bennett	Complete
Process School Capital Carryforward	Brenda Bennett	Complete
Process Bills and Claims	Brenda Bennett	Complete
Add Spotted Lantern Fly Information and application to the website	Cathy Kuehner	Complete

Clarke County Board of Supervisors

Board Member Committee Status Reports

Matthew E. Bass

- Board of Septic & Well Appeals BoS - Appointed Member
- Clarke County Library Advisory Council BoS - Liaison
- Clarke County Planning Commission BoS - Appointed Member
- Clarke County Sheriff's Office BoS - Liaison
- Josephine School Community Museum Board BoS - Liaison
- Legislative Liaison and High Growth Coalition BoS - Liaison
- Northwestern Regional Adult Drug Treatment Court Advisory Committee BoS - Appointed Member
- Northwestern Regional Juvenile Detention Center Commission BoS - Liaison
- Towns and Villages: Berryville BoS - Liaison

Terri T. Catlett

- Board of Supervisors Finance Committee, BoS - Appointed Member
- Career and Technical Education Advisory Committee BoS - Appointed Member
- Clarke County Historic Preservation Commission BoS - Liaison
- Clarke County Humane Foundation BoS - Liaison
- Clarke County School Board BoS - Liaison
- Community Policy and Management Team BoS - Appointed Member
- Conservation Easement Authority BoS - Appointed Member
- Parks & Recreation Advisory Board BoS - Liaison
- Strategic Planning Committee BoS - Appointed Member
- Towns and Villages: Millwood BoS - Liaison
- Towns and Villages: Pine Grove BoS - Liaison

Doug M. Lawrence

- Berryville/Clarke County Joint Committee for Economic Development and Tourism BoS - Appointed Member

- Board of Social Services BoS - Appointed Member
- Broadband Implementation Committee BoS - Appointed Member
- Northwestern Regional Jail Authority BOS - Liaison

Beverly B. McKay

- Agricultural & Forestal District Advisory Committee BoS - Appointed Member
- BCCGC Joint Building Committee BoS - Appointed Member
- Board of Supervisors Personnel Committee BoS - Appointed Member
- Broadband Implementation Committee BoS - Appointed Member
- Building and Grounds BoS - Appointed Member
- Clarke County Sanitary Authority BoS - Liaison
- Economic Development Advisory Committee BoS - Appointed Member
- Housing and Community Services Board BoS - Appointed Member
- Northern Shenandoah Valley Regional Commission BoS - Appointed Member
- Towns and Villages: Boyce BoS - Liaison
- Towns and Villages: White Post BoS - Liaison

David S. Weiss

- Berryville/Clarke County Joint Committee for Economic Development and Tourism
- Board of Supervisors Finance Committee BoS - Appointed Member
- Board of Supervisors Personnel Committee BoS - Appointed Member
- Emergency Services BoS - Chair
- Fire & EMS Commission BoS - Representative
- Industrial Development Authority of the Clarke County BoS - Liaison
- Joint Administrative Services Board BoS - Appointed Member
- Towns and Villages: Pine Grove BoS - Liaison

Clarke County Board of Supervisors

Closed Session

[as necessary]

Clarke County Board of Supervisors

Citizen's Comment Period

Clarke County Board of Supervisors

PH2021-02: Text Amendment TA-21-01 Manufactured Homes

ZONING ORDINANCE TEXT AMENDMENT (TA-21-01)

Manufactured Homes

March 16, 2021 Board of Supervisors Meeting – PUBLIC HEARING

STAFF REPORT – Department of Planning

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

Description:

Proposed text amendment to amend Zoning Ordinance §3-C-2-s, Manufactured Homes (Mobile Homes), and Article 9 (Definitions). The purpose is to delete the minimum width requirement of 19 feet for manufactured homes and to revise the definition of “manufactured home” to comply with Code of Virginia §36-85.3, §36-85.11, and §15.2-2290.

Requested Action:

Conduct advertised Public Hearing and take action on the proposed text amendment.

Background:

The current supplementary regulations for manufactured homes as set forth in Zoning Ordinance §3-C-2-s include a minimum width requirement of 19 feet for all manufactured homes. In July 2020, a property owner was issued a Notice of Violation for bringing a manufactured home onto their property without zoning approval. The property owner filed a zoning permit application in August to address the Notice of Violation. Staff denied this zoning permit application on the grounds that the manufactured home did not comply with the 19-foot minimum width requirement as the structure is 14 feet wide. The property owner took no further action to comply with the Notice of Violation.

In discussing further enforcement action with the County Attorney and the Commonwealth’s Attorney, it was determined that the 19-foot minimum width requirement in the Zoning Ordinance does not comply with Code of Virginia requirements. Code of Virginia §36-85.3 defines “manufactured home” as follows:

"Manufactured home" means a structure subject to federal regulation, which is transportable in one or more sections; is eight body feet or more in width and forty body feet or more in length in the traveling mode, or is 320 or more square feet when erected on site; is built on a permanent chassis; is designed to be used as a single-family dwelling, with or without a permanent foundation, when connected to the required utilities; and includes the plumbing, heating, air-conditioning, and electrical systems contained in the structure.

Of particular note is the phrase “is eight body feet or more in width.” Code of Virginia §36-85.11 goes on to state:

"...structures meeting the definition of "manufactured home" set forth in § 36-85.3 shall be defined in local zoning ordinances as "manufactured homes." The term "manufactured home" shall be defined in local zoning ordinances solely as it is defined in § 36-85.3.

Code of Virginia §36-85.11 requires all local zoning ordinances to use the State code definition for “manufactured home” found in §36-85.3 which includes the minimum width requirement of 8 feet. The current definition of “Manufactured Homes (Mobile Homes)” does not contain language that matches the Code of Virginia definition.

Furthermore, Code of Virginia §15.2-2290 requires manufactured homes to be allowed in all zoning districts where agriculture is allowed by right subject to the same development standards that apply to site-built single-family dwellings:

Localities adopting and enforcing zoning ordinances under the provisions of this article shall provide that, in all agricultural zoning districts or districts having similar classifications regardless of name or designation where agricultural, horticultural, or forest uses such as but not limited to those described in § 58.1-3230 are the dominant use, the placement of manufactured houses that are on a permanent foundation and on individual lots shall be permitted, subject to development standards that are equivalent to those applicable to site-built single family dwellings within the same or equivalent zoning district.

The Zoning Ordinance currently applies the 19-foot minimum width requirement only to manufactured homes. There is no minimum width requirement for single-family dwellings.

In order to bring the Zoning Ordinance into compliance with Code of Virginia requirements, the County Attorney has recommended replacing the current definition of “Manufactured home (also known as MOBILE HOME)” with language that tracks the Code of Virginia definition, and that the 19-foot minimum width requirement be deleted from the applicable supplementary regulation found in §3-C-2-s.

Proposed Text Amendment:

The proposed text amendment would replace the current definition of “Manufactured home (also known as MOBILE HOME) found in Zoning Ordinance Article 9 with wording that tracks with the Code of Virginia definition of “manufactured home” as set forth in §36-85.3. The words “(also known as MOBILE HOME)” in the definition term would also be deleted. This would bring the Ordinance into compliance with Code of Virginia §36-85.11.

Regarding the “Manufactured Homes (Mobile Homes)” supplementary regulation found in Zoning Ordinance §3-C-2-s, the phrase “19 or more feet in width” would be deleted and replaced with the word “installed.” The words “(Mobile Homes)” in the supplementary regulation title would also be deleted. These changes would bring §3-C-2-s into compliance with Code of Virginia §15.2-2290.

The proposed Ordinance amendment text is included at the end of this Staff Report.

Planning Commission Recommendation:

The Planning Commission voted 10-0-1 (Bass absent) to initiate consideration of this text amendment and to schedule Public Hearing at their meeting on January 8, 2021.

Following a duly advertised Public Hearing on February 5, 2021, the Commission voted 10-0-1 (Malone absent) to recommend adoption of the proposed text amendment as presented by Staff. No comments were received at the Commission’s Public Hearing.

Staff Recommendation:

Staff has no outstanding concerns with the adoption of this text amendment. Regarding the Ordinance Update Project Policies for considering interim amendments to the current Zoning Ordinance, this text amendment would address a “critical procedural concern” as described in the Policies.

Draft Motions:

Below are draft motions for the Board to consider using in acting on this proposed text amendment:

- **Move to adopt** text amendment TA-21-01 as presented by Staff.
- **Move to adopt** text amendment TA-21-01 **with the following modifications [state requested modifications]**
- **Move to deny** text amendment TA-21-01 as presented by Staff.
- **Move to defer action** on text amendment TA-21-01 to the Board’s [insert date] meeting.

History:

January 8, 2021.	Commission voted 10-0-1 (Bass absent) to initiate consideration of this text amendment and to schedule Public Hearing for the February 5, 2021 Business Meeting.
February 5, 2021.	Commission voted 10-0-1 (Malone absent) to recommend adoption as presented by Staff.
February 16, 2021.	Board of Supervisors voted unanimously to schedule Public Hearing for the March 16, 2021 meeting.
March 16, 2021.	Placed on the Board of Supervisors’ meeting agenda and advertised for Public Hearing.

Ordinance Amendment Text (changes shown in bold italics with strikethroughs where necessary):

3-C-2-s Manufactured Homes ~~(Mobile Homes)~~:

Manufactured homes, permitted in the AOC and FOC zoning districts only, shall be ~~19 or more feet in width~~, ***installed*** on a permanent foundation with transportation tongue and axles removed, and subject to all other zoning standards applicable to conventional, site-built single family dwellings within the AOC and FOC districts. Skirting requirements and other applicable manufactured housing regulations of the Virginia Uniform Statewide Building Code shall be met.

Article 9 – Definitions

~~Manufactured home (also known as MOBILE HOME): A portable dwelling unit, built on a permanent chassis, transportable in one or more sections, and designed to be used as a dwelling, with or without a permanent foundation. "Mobile home" shall include a "manufactured home" as defined in Section 1200.2 of the 1987 edition of the Industrialized Building and Manufactured Home Safety Regulations of the Virginia Uniform Statewide Building Code. A manufactured home (mobile home) is not a modular home. For floodplain management purposes the term manufactured home also includes park trailers, travel trailers, and other similar vehicles placed on a site for greater than 180 consecutive days.~~

Manufactured home:

A structure subject to federal regulation, which is transportable in one or more sections; is eight body feet or more in width and forty body feet or more in length in the traveling mode, or is 320 or more square feet when erected on site; is built on a permanent chassis; is designed to be used as a single-family dwelling, with or without a permanent foundation, when connected to the required utilities; and includes the plumbing, heating, air-conditioning, and electrical systems contained in the structure.

Public Hearing Notice

The Clarke County Board of Supervisors will hold a public hearing on March 16, 2021 at 6:30PM or as soon thereafter as the matter may be heard, in the Main Meeting Room, 2nd floor, Berryville-Clarke County Government Center, 101 Chalmers Court, Berryville, Virginia to consider the following matter:

PH 2021-02: TA-21-01, Manufactured Homes. Proposed text amendment to amend Zoning Ordinance §3-C-2-s, Manufactured Homes (Mobile Homes), and Article 9 (Definitions). The purpose is to delete the minimum width requirement of 19 feet for manufactured homes and to revise the definition of “manufactured home” to comply with Code of Virginia §36-85.3, §36-85.11, and §15.2-2290.

Information regarding the above matter is available to the public at the Clarke County Department of Planning during regular business hours. Any person desiring to speak on the above matter should appear at the appointed time and place. Written copies of statements are requested but not required. Clarke County does not discriminate on the basis of handicapped status in admission to its programs and activities. Accommodations will be made for handicapped persons upon prior request.

Brandon Stidham – Director of Planning

ADVERTISE: The Winchester Star

March 1, 2021

March 8, 2021

INVOICE: Attention: Brianna Taylor
Clarke County Board of Supervisors
101 Chalmers Court, Suite B, Berryville, VA
22611

Contact: Brianna Taylor 540-955-5175

Clarke County Board of Supervisors

Adjournment

Clarke County Board of Supervisors

Reports:

- Building Department
- Commission of the Revenue
- Fire & EMS
- Virginia Regional Transit Clarke Metrics Report

Building Department - Clarke County
New Single Family Dwellings 2021

	Battletown	Berryville	Boyce	Chapel	Greenway	Longmarsh	TOTAL	COMMENTS			
January		5					5				
February		8					8				
March											
April											
May											
June											
July											
August											
September											
October											
November											
December											
TOTAL	0	13	0	0	0	0	13				

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Clarke County
INSPECTION REPORT

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Building Inspections

INSPECTIONS PERFORMED: 02/01/21 to 02/26/21

INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T
Final Closing Buildi	02/05/21	BT	F	Deck/Porch	BVL	BVL	409 MONTGOMERY CT	GIBSON ERECKA L	15788	A
Slab	02/05/21	BT	P	Add Res	BYC	GNWY	886 CAREFREE LN	CLAY FORREST PATRICK	17830	A
Fire Off Mechanical	02/05/21	BT	F	NRSF			421 WEEKS CT	D R HORTON INC	17835	A
Fire Off Mechanical	02/05/21	BT	F	NRSF	BVL		432 WEEKS CT	D R HORTON INC	17834	A
Final Closing Gas	02/05/21	BT	F	Gas Per-R	WHPT	BLTN	602 ROCK GATE LN	MONROE JANA R	17823	A
Electric Service	02/09/21	BT	P	NRSF	BVL	CHPL	1856 BRIGGS RD	CLINE ROGER M & ANNE C	17900	A
Final Closing Gas	02/09/21	BT	P	Gas Per-R	BVL	BVL	309 HENDERSON CT	WHERRY DAVID C & AZUCEN	17294	A
Ditch Electric	02/09/21	BT	P	NRSF	BLMT	CHPL	828 MORGANS MILL RD	GREENE CHRISTOPHER W &	17881	A
Water Line	02/09/21	BT	P	NRSF	BLMT	CHPL	828 MORGANS MILL RD	GREENE CHRISTOPHER W &	17882	A
Final Closing Gas	02/09/21	BT	P	Gas Per-R	WHPT	BLTN	602 ROCK GATE LN	MONROE JANA R	17883	A
Final Closing Electr	02/09/21	BT	P	ELEC RES	BVL	CHPL	1856 BRIGGS RD	CLINE ROGER M & ANNE C	6946	A
Fire Off Mechanical	02/09/21	BT	P	Add Res	BVL	LNGM	459 BLAKEMORE LN	THURMAN FARM LLC	17880	A
Final Closing Electr	02/10/21	BT	F	NRSF	BYC	GNWY	404 CAREFREE LN	RILEY DANIEL W & MARGAR	15760	A
Final Closing Plumbi	02/10/21	BT	P	NRSF	BYC	GNWY	404 CAREFREE LN	RILEY DANIEL W & MARGAR	15763	A
Framing	02/10/21	BT	P	Rmdl Res	BLMT	BLTN	34 ASHLEY WOODS LN	EVANCHECK GEORGE E & NA	17867	A
Final Closing Mechan	02/10/21	BT	P	NRSF	BYC	GNWY	404 CAREFREE LN	RILEY DANIEL W & MARGAR	15765	A
Final Closing Buildi	02/10/21	BT	F	NRSF	BYC	GNWY	404 CAREFREE LN	RILEY DANIEL W & MARGAR	15766	A
Final Closing Buildi	02/11/21	BT	F	Deck/Porch	BVL	BVL	215 LIBERTY ST	DUNPHY THERESA GRACE TR	17344	A
Final Closing Buildi	02/12/21	BT	P	NRSF	BYC	GNWY	404 CAREFREE LN	RILEY DANIEL W & MARGAR	17956	A
Final Closing Electr	02/12/21	BT	P	NRSF	BYC	GNWY	404 CAREFREE LN	RILEY DANIEL W & MARGAR	17958	A
Final Closing Electr	02/12/21	BT	P	NRSF	BVL		420 WEEKS CT	D R HORTON INC	16140	A
Insulation	02/12/21	BT	P	Rmdl Res	BYC	BYC	108 NORTH GREENWAY AVE	LLOYD JAMES H	15125	A
Final Closing Electr	02/12/21	BT	P	NRSF	BVL		416 WEEKS CT	D R HORTON INC	16199	A
Final Closing Plumbi	02/12/21	BT	P	NRSF	BVL		416 WEEKS CT	D R HORTON INC	16202	A
Final Closing Plumbi	02/12/21	BT	P	NRSF	BVL		420 WEEKS CT	D R HORTON INC	16143	A
Final Closing Mechan	02/12/21	BT	P	NRSF	BVL		420 WEEKS CT	D R HORTON INC	16145	A
Final Closing Buildi	02/12/21	BT	P	NRSF	BVL		420 WEEKS CT	D R HORTON INC	16146	A
Final Closing Mechan	02/12/21	BT	P	NRSF	BVL		416 WEEKS CT	D R HORTON INC	16204	A
Final Closing Buildi	02/12/21	BT	P	NRSF	BVL		416 WEEKS CT	D R HORTON INC	16205	A
Framing	02/12/21	BT	P	Add Res	BYC	CHPL	101 LINDEN LN	GELARDEN JOANNE	16880	A
Electrical Rough In	02/12/21	BT	P	Add Res	BYC	CHPL	101 LINDEN LN	GELARDEN JOANNE	17913	A
Framing	02/12/21	BT	P	Garage	BYC	GNWY	974 WHITE PINE LN	FREEMAN BARRY D & JANIA	17250	A
Final Closing Buildi	02/12/21	BT	P	Garage	BYC	GNWY	974 WHITE PINE LN	FREEMAN BARRY D & JANIA	17252	A
Final Closing Gas	02/12/21	BT	P	NRSF	BVL		416 WEEKS CT	D R HORTON INC	17943	A
Final Closing Gas	02/12/21	BT	P	NRSF	BVL		420 WEEKS CT	D R HORTON INC	17944	A
Plumbing Rough In	02/16/21	BT	P	PlumPer-R	BYC	CHPL	101 LINDEN LN	GELARDEN JOANNE	17987	A
Electrical Rough In	02/16/21	BT	P	Add Res	BYC	CHPL	101 LINDEN LN	GELARDEN JOANNE	17989	A
Plumbing Groundworks	02/16/21	BT	P	NRSF	BVL		6 PULLIAM CT	D R HORTON INC	18023	A
Insulation	02/16/21	BT	F	Add Res	BVL	BLTN	76 WILLIAMSTEAD LN	MCGLYNN MICHAEL FRANCIS	17991	A
Electrical Rough In	02/16/21	BT	F	Add Res	BVL	BLTN	76 WILLIAMSTEAD LN	MCGLYNN MICHAEL FRANCIS	17992	A
Insulation	02/16/21	BT	P	Add Res	BYC	CHPL	101 LINDEN LN	GELARDEN JOANNE	17990	A
Plumbing Groundworks	02/16/21	BT	P	NRSF			10 PULLIAM CT	D R HORTON INC	18026	A
Sewer Line	02/16/21	BT	P	NRSF			10 PULLIAM CT	D R HORTON INC	18027	A
Water Line	02/16/21	BT	P	NRSF			10 PULLIAM CT	D R HORTON INC	18028	A
Plumbing Groundworks	02/16/21	BT	P	NRSF	BVL		2 PULLIAM CT	D R HORTON INC	18029	A
Sewer Line	02/16/21	BT	P	NRSF	BVL		6 PULLIAM CT	D R HORTON INC	18024	A
Water Line	02/16/21	BT	P	NRSF	BVL		6 PULLIAM CT	D R HORTON INC	18025	A
Sewer Line	02/16/21	BT	P	NRSF	BVL		2 PULLIAM CT	D R HORTON INC	18030	A
Water Line	02/16/21	BT	P	NRSF	BVL		2 PULLIAM CT	D R HORTON INC	18031	A
Electrical Rough In	02/16/21	BT	P	Rmdl Res	BVL	BVL	123 CAMERON ST	MUNGUIA JUAN HUMBERTO	17982	A
Plumbing Rough In	02/16/21	BT	P	Rmdl Res	BVL	BVL	123 CAMERON ST	MUNGUIA JUAN HUMBERTO	17983	A
Framing	02/16/21	BT	F	Rmdl Res	BVL	BVL	123 CAMERON ST	MUNGUIA JUAN HUMBERTO	17534	A

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Building Inspections

INSPECTIONS PERFORMED: 02/01/21 to 02/26/21

INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T
Gas Tank	02/19/21	BT	P	NRSF	BLMT	CHPL	828 MORGANS MILL RD	GREENE CHRISTOPHER W &	18062	A
Gas Line	02/19/21	BT	P	NRSF	BLMT	CHPL	828 MORGANS MILL RD	GREENE CHRISTOPHER W &	18063	A
Sewer Line	02/22/21	BT	F	NRSF	BVL		500 WEEKS CT	D R HORTON INC	18046	A
Insulation	02/22/21	BT	P	Add Res	BYC	GNWY	3439 SWIFT SHOALS RD	GIROUX TERRENCE & BARBA	18042	A
Gas Line Pressure Te	02/22/21	BT	P	NRSF		LNMG	1182 CLIFTON RD	WARFIELD WAYNE JR & DEA	18043	A
Water Line	02/22/21	BT	F	NRSF	BVL		500 WEEKS CT	D R HORTON INC	18047	A
Plumbing Groundworks	02/22/21	BT	F	NRSF	BVL		500 WEEKS CT	D R HORTON INC	18048	A
Backfill	02/22/21	BT	P	NRSF	BVL		500 WEEKS CT	D R HORTON INC	18020	A
Draintile	02/22/21	BT	P	NRSF	BVL		500 WEEKS CT	D R HORTON INC	18021	A
Gas Line	02/22/21	BT	P	Gas Per-R	BYC	BYC	200 NORTH GREENWAY AVE	HUNTINGDON GATE HOUSE L	17859	A
Waterproofing/Pargin	02/22/21	BT	P	NRSF	BVL		500 WEEKS CT	D R HORTON INC	18022	A
Framing	02/22/21	BT	P	Rmdl Res	BVL	BVL	123 CAMERON ST	MUNGUIA JUAN HUMBERTO	18041	A
Final Closing Plumbi	02/22/21	BT	P	Rmdl Res	BVL	BVL	409 HERMITAGE BLVD	COLFELT JAMES F III & S	18036	A
Final Closing Mechan	02/22/21	BT	P	Rmdl Res	BVL	BVL	409 HERMITAGE BLVD	COLFELT JAMES F III & S	18037	A
Final Closing Electr	02/22/21	BT	P	Rmdl Res	BVL	BVL	409 HERMITAGE BLVD	COLFELT JAMES F III & S	18038	A
Final Closing Buildi	02/22/21	BT	P	Rmdl Res	BVL	BVL	409 HERMITAGE BLVD	COLFELT JAMES F III & S	18039	A
Gas Tank	02/22/21	BT	P	Gas Per-R	BYC	BYC	200 NORTH GREENWAY AVE	HUNTINGDON GATE HOUSE L	18035	A
Final Closing Mechan	02/22/21	BT	F	MechPer-R	BVL	BVL	9 BYRD AVE	BAKER JO ANNE B & RONAL	17513	A
Plumbing Groundworks	02/22/21	BT	P	NRSF	BVL		5 PULLIAM CT	D R HORTON INC	17741	A
Sewer Line	02/22/21	BT	P	NRSF	BVL		5 PULLIAM CT	D R HORTON INC	18079	A
Final Closing Buildi	02/22/21	BT	P	Deck/Porch	BLMT	BLTN	57 REDBUD LN	MUTSCHLER MATTHEW S & E	17772	A
Fire Off Mechanical	02/22/21	BT	P	NRSF			431 WEEKS CT	D R HORTON INC	18093	A
Fire Off Mechanical	02/22/21	BT	P	NRSF			435 WEEKS CT	D R HORTON INC	18094	A
Water Line	02/22/21	BT	P	NRSF	BVL		5 PULLIAM CT	D R HORTON INC	18080	A
Insulation	02/23/21	BT	P	Add Res	BVL	BLTN	76 WILLIAMSTEAD LN	MCGLYNN MICHAEL FRANCIS	16689	A
Final Closing Electr	02/23/21	BT	F	NRSF	BVL		432 WEEKS CT	D R HORTON INC	18095	A
Final Closing Buildi	02/23/21	BT	F	NRSF	BVL		432 WEEKS CT	D R HORTON INC	18096	A
Electric Service	02/23/21	BT	F	NRSF			512 WEEKS CT	D R HORTON INC	16802	A
Final Closing Plumbi	02/23/21	BT	P	PlumPer-R	BVL	BVL	215 NORTH BUCKMARSH ST	KERBY JULIE ROBIN & RIC	18069	A
Electric Service	02/23/21	BT	P	NRSF			436 WEEKS CT	D R HORTON INC	18109	A
Electrical Rough In	02/23/21	BT	P	Add Res	BVL	BLTN	76 WILLIAMSTEAD LN	MCGLYNN MICHAEL FRANCIS	18098	A
Electric Service	02/24/21	BT	P	NRSF			512 WEEKS CT	D R HORTON INC	18178	A
Insulation	02/24/21	BT	P	NRSF	BVL		517 WEEKS CT	D R HORTON INC	16828	A
Footings	02/24/21	BT	P	Deck/Porch	BVL	BVL	416 DUNLAP DR	LAWRENCE PETER KEVIN &	17897	A
Final Closing Electr	02/24/21	BT	P	NRSF	BVL		432 WEEKS CT	D R HORTON INC	18176	A
Final Closing Buildi	02/24/21	BT	P	NRSF	BVL		432 WEEKS CT	D R HORTON INC	18177	A
Final Closing Buildi	02/25/21	BT	P	NRSF			31 EAST FAIRFAX ST	D R HORTON INC	18247	A
Final Closing Buildi	02/25/21	BT	P	NRSF	BVL		416 WEEKS CT	D R HORTON INC	18250	A
Final Closing Buildi	02/25/21	BT	P	NRSF	BVL		424 WEEKS CT	D R HORTON INC	18249	A
Final Closing Buildi	02/25/21	BT	P	NRSF	BVL		428 WEEKS CT	D R HORTON INC	18248	A
Final Closing Buildi	02/25/21	BT	P	NRSF	BVL		432 WEEKS CT	D R HORTON INC	18246	A
Gas Line Pressure Te	02/26/21	BT	P	Rmdl Res	BYC	BYC	311 LIMESTONE CT	DEFRANGE JOSEPH LOUIS &	18179	A
Electric Service	02/26/21	BT	P	ELEC RES	BVL	BLTN	300 SPRING HOUSE LN	COWSILL DANIELA ALINA L	18244	A
Final Closing Buildi	02/26/21	BT	P	Solar	BLMT	CHPL	2885 FROGTOWN RD	LAMAR WILLIAM ROBERT &	17811	A
Final Closing Electr	02/26/21	BT	P	Solar	BLMT	CHPL	2885 FROGTOWN RD	LAMAR WILLIAM ROBERT &	17812	A
Plumbing Groundworks	02/26/21	BT	F	NRSF	BVL		500 WEEKS CT	D R HORTON INC	18227	A
Sewer Line	02/26/21	BT	F	NRSF	BVL		500 WEEKS CT	D R HORTON INC	18228	A
Water Line	02/26/21	BT	F	NRSF	BVL		500 WEEKS CT	D R HORTON INC	18229	A
Final Closing Buildi	02/26/21	BT	P	Garage	WHPT	GNWY	592 CARTERS LINE RD	ASHBY MEGAN & NORMAN JR	15210	A
Insulation	02/26/21	BT	F	NRSF			436 WEEKS CT	D R HORTON INC	16647	A

INSPECTOR TOTALS: 102 INSPECTIONS FEES: .00 PAID TO DATE: .00 UNPAID: .00

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Building Inspections

INSPECTIONS PERFORMED: 02/01/21 to 02/26/21

INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T
Electrical Rough In	02/02/21	JR	P	Garage	BLMT	BLTN	234 PINE CREST LN	SKIDMORE WILLIAM G	17827	A
Electrical Rough In	02/04/21	JR	P	Rmdl Res	BVL	BLTN	183 HAWTHORNE LN	NACIN ANDREW W & DESTIN	17844	A
Framing	02/04/21	JR	P	Rmdl Res	BVL	BLTN	183 HAWTHORNE LN	NACIN ANDREW W & DESTIN	17845	A
Mechanical Rough In	02/04/21	JR	P	Add Res	BVL	BLTN	76 WILLIAMSTEAD LN	MCGLYNN MICHAEL FRANCIS	17862	A
Plumbing Rough In	02/04/21	JR	PWC	Add Res	BVL	BLTN	76 WILLIAMSTEAD LN	MCGLYNN MICHAEL FRANCIS	17863	A
Framing	02/04/21	JR	P	Add Res	BVL	BLTN	76 WILLIAMSTEAD LN	MCGLYNN MICHAEL FRANCIS	16688	A
Mechanical Rough In	02/04/21	JR	P	Rmdl Comm	BVL	BVL	20 WEST MAIN ST	FLP ENTERPRISES	17828	A
Ceiling Grid	02/04/21	JR	F	Rmdl Comm	BVL	BVL	20 WEST MAIN ST	FLP ENTERPRISES	17829	A
Final Closing Gas	02/04/21	JR	P	Gas Per-R	BVL	BVL	508 EWELL CT	BROOKS TOM S	17518	A
Framing	02/04/21	JR	P	Garage	BVL	LNGM	222 KEYSTONE LN	SPENCER JEFFREY S & MAR	16757	A
Electrical Rough In	02/04/21	JR	P	Garage	BVL	LNGM	222 KEYSTONE LN	SPENCER JEFFREY S & MAR	17885	A
Final Closing Gas	02/05/21	JR	F	NRSF			31 EAST FAIRFAX ST	D R HORTON INC	17864	A
Final Closing Electr	02/05/21	JR	F	NRSF			31 EAST FAIRFAX ST	D R HORTON INC	15327	A
Final Closing Plumbi	02/05/21	JR	F	NRSF			31 EAST FAIRFAX ST	D R HORTON INC	15330	A
Final Closing Mechan	02/05/21	JR	F	NRSF			31 EAST FAIRFAX ST	D R HORTON INC	15332	A
Final Closing Buildi	02/05/21	JR	F	NRSF			31 EAST FAIRFAX ST	D R HORTON INC	15333	A
Final Closing Electr	02/05/21	JR	F	NRSF	BVL		413 WEEKS CT	D R HORTON INC	15700	A
Final Closing Plumbi	02/05/21	JR	F	NRSF	BVL		413 WEEKS CT	D R HORTON INC	15703	A
Final Closing Mechan	02/05/21	JR	F	NRSF	BVL		413 WEEKS CT	D R HORTON INC	15705	A
Final Closing Buildi	02/05/21	JR	F	NRSF	BVL		413 WEEKS CT	D R HORTON INC	15706	A
Final Closing Gas	02/05/21	JR	F	NRSF	BVL		413 WEEKS CT	D R HORTON INC	17865	A
Final Closing Buildi	02/05/21	JR	P	Deck/Porch	BVL	BVL	409 MONTGOMERY CT	GIBSON ERECKA L	17866	A
Electric Service	02/05/21	JR	P	ELEC RES	BVL	BVL	516 SOUTH CHURCH ST	GABLE BRADLEY J & MELIN	17178	A
Final Closing Electr	02/05/21	JR	P	ELEC RES	BVL	BVL	516 SOUTH CHURCH ST	GABLE BRADLEY J & MELIN	17179	A
Basement Walls	02/05/21	JR	PWC	C Found	BVL	LNGM	2832 CRUMS CHURCH RD	TR OF CRUMS METHODIST C	17884	A
Final Closing Electr	02/08/21	JR	P	Rmdl Comm	WHPT	GNWY	14401 LORD FAIRFAX HWY	LSC 164A LLC	17877	A
Final Closing Plumbi	02/08/21	JR	P	Rmdl Comm	WHPT	GNWY	14401 LORD FAIRFAX HWY	LSC 164A LLC	17878	A
Ceiling Grid	02/08/21	JR	P	Rmdl Comm	WHPT	GNWY	14401 LORD FAIRFAX HWY	LSC 164A LLC	17879	A
Final Closing Buildi	02/08/21	JR	P	Rmdl Comm	WHPT	GNWY	14401 LORD FAIRFAX HWY	LSC 164A LLC	16307	A
Final Closing Electr	02/09/21	JR	P	Elec Per-C	BVL	BLTN	120 COOL SPRING LN	COMMUNITY OF CISTERCIAN	17889	A
Gas Tank	02/09/21	JR	P	Gas Per-C	BVL	BLTN	120 COOL SPRING LN	COMMUNITY OF CISTERCIAN	17919	A
Gas Line	02/09/21	JR	P	Gas Per-C	BVL	BLTN	120 COOL SPRING LN	COMMUNITY OF CISTERCIAN	17920	A
Ditch Electric	02/09/21	JR	P	Elec Per-C	BVL	BLTN	120 COOL SPRING LN	COMMUNITY OF CISTERCIAN	17921	A
Gas Line Pressure Te	02/09/21	JR	P	Gas Per-C	BVL	BLTN	120 COOL SPRING LN	COMMUNITY OF CISTERCIAN	18061	A
Final Closing Electr	02/10/21	JR	P	NRSF			31 EAST FAIRFAX ST	D R HORTON INC	17906	A
Final Closing Plumbi	02/10/21	JR	P	NRSF			31 EAST FAIRFAX ST	D R HORTON INC	17907	A
Final Closing Mechan	02/10/21	JR	P	NRSF			31 EAST FAIRFAX ST	D R HORTON INC	17908	A
Final Closing Gas	02/10/21	JR	P	NRSF			31 EAST FAIRFAX ST	D R HORTON INC	17909	A
Final Closing Buildi	02/10/21	JR	P	NRSF			31 EAST FAIRFAX ST	D R HORTON INC	17910	A
Final Closing Electr	02/10/21	JR	P	NRSF	BVL		413 WEEKS CT	D R HORTON INC	17901	A
Final Closing Mechan	02/10/21	JR	P	NRSF	BVL		413 WEEKS CT	D R HORTON INC	17902	A
Final Closing Plumbi	02/10/21	JR	P	NRSF	BVL		413 WEEKS CT	D R HORTON INC	17903	A
Final Closing Gas	02/10/21	JR	P	NRSF	BVL		413 WEEKS CT	D R HORTON INC	17904	A
Final Closing Buildi	02/10/21	JR	P	NRSF	BVL		413 WEEKS CT	D R HORTON INC	17905	A
Gas Rough In	02/10/21	JR	P	NRSF	BVL		440 WEEKS CT	D R HORTON INC	17911	A
Framing	02/10/21	JR	F	NRSF	BVL		440 WEEKS CT	D R HORTON INC	16624	A
Electrical Rough In	02/10/21	JR	P	NRSF	BVL		440 WEEKS CT	D R HORTON INC	16626	A
Electric Service	02/10/21	JR	P	NRSF	BVL		440 WEEKS CT	D R HORTON INC	16627	A
Plumbing Rough In	02/10/21	JR	P	NRSF	BVL		440 WEEKS CT	D R HORTON INC	16630	A
Mechanical Rough In	02/10/21	JR	F	NRSF	BVL		440 WEEKS CT	D R HORTON INC	16632	A
Electrical Rough In	02/10/21	JR	P	NRSF	BVL		517 WEEKS CT	D R HORTON INC	16829	A

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Building Inspections

INSPECTIONS PERFORMED: 02/01/21 to 02/26/21

INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T
Electric Service	02/10/21	JR	P	NRSF	BVL		517 WEEKS CT	D R HORTON INC	16830	A
Plumbing Rough In	02/10/21	JR	P	NRSF	BVL		517 WEEKS CT	D R HORTON INC	16833	A
Mechanical Rough In	02/10/21	JR	F	NRSF	BVL		517 WEEKS CT	D R HORTON INC	16835	A
Framing	02/10/21	JR	F	NRSF	BVL		517 WEEKS CT	D R HORTON INC	16827	A
Gas Rough In	02/10/21	JR	P	NRSF	BVL		517 WEEKS CT	D R HORTON INC	17912	A
Insulation	02/12/21	JR	P	Rmdl Res	BVL	BLTN	183 HAWTHORNE LN	NACIN ANDREW W & DESTIN	17489	A
Final Closing Buildi	02/16/21	JR	F	NRSF	BVL		424 WEEKS CT	D R HORTON INC	17993	A
Final Closing Electr	02/16/21	JR	F	NRSF	BVL		424 WEEKS CT	D R HORTON INC	17994	A
Final Closing Gas	02/16/21	JR	P	NRSF	BVL		424 WEEKS CT	D R HORTON INC	17995	A
Final Closing Mechan	02/16/21	JR	F	NRSF	BVL		424 WEEKS CT	D R HORTON INC	17996	A
Final Closing Plumbi	02/16/21	JR	P	NRSF	BVL		424 WEEKS CT	D R HORTON INC	17997	A
Final Closing Buildi	02/16/21	JR	F	NRSF	BVL		428 WEEKS CT	D R HORTON INC	17998	A
Final Closing Electr	02/16/21	JR	P	NRSF	BVL		428 WEEKS CT	D R HORTON INC	17999	A
Final Closing Gas	02/16/21	JR	P	NRSF	BVL		428 WEEKS CT	D R HORTON INC	18000	A
Final Closing Mechan	02/16/21	JR	P	NRSF	BVL		428 WEEKS CT	D R HORTON INC	18001	A
Final Closing Plumbi	02/16/21	JR	P	NRSF	BVL		428 WEEKS CT	D R HORTON INC	18002	A
Final Closing Plumbi	02/16/21	JR	P	NRSF	BVL		428 WEEKS CT	D R HORTON INC	18003	A
Framing	02/16/21	JR	P	NRSF	BVL		517 WEEKS CT	D R HORTON INC	18018	A
Mechanical Rough In	02/16/21	JR	P	NRSF	BVL		517 WEEKS CT	D R HORTON INC	18019	A
Gas Rough In	02/17/21	JR	P	NRSF			193 PETAL DR	D R HORTON INC	18050	A
Framing	02/17/21	JR	F	NRSF			193 PETAL DR	D R HORTON INC	16786	A
Electrical Rough In	02/17/21	JR	P	NRSF			193 PETAL DR	D R HORTON INC	16788	A
Electric Service	02/17/21	JR	P	NRSF			193 PETAL DR	D R HORTON INC	16789	A
Plumbing Rough In	02/17/21	JR	F	NRSF			193 PETAL DR	D R HORTON INC	16792	A
Mechanical Rough In	02/17/21	JR	P	NRSF			193 PETAL DR	D R HORTON INC	16794	A
Framing	02/17/21	JR	P	NRSF	BVL		440 WEEKS CT	D R HORTON INC	18044	A
Mechanical Rough In	02/17/21	JR	P	NRSF	BVL		440 WEEKS CT	D R HORTON INC	18045	A
Gas Rough In	02/17/21	JR	P	NRSF	BVL		513 WEEKS CT	D R HORTON INC	18049	A
Framing	02/17/21	JR	F	NRSF	BVL		513 WEEKS CT	D R HORTON INC	16839	A
Electrical Rough In	02/17/21	JR	P	NRSF	BVL		513 WEEKS CT	D R HORTON INC	16841	A
Electric Service	02/17/21	JR	P	NRSF	BVL		513 WEEKS CT	D R HORTON INC	16842	A
Plumbing Rough In	02/17/21	JR	F	NRSF	BVL		513 WEEKS CT	D R HORTON INC	16845	A
Mechanical Rough In	02/17/21	JR	P	NRSF	BVL		513 WEEKS CT	D R HORTON INC	16847	A
Gas Line Pressure Te	02/17/21	JR	P	Gas Per-C	BVL	BLTN	120 COOL SPRING LN	COMMUNITY OF CISTERCIAN	17917	A
Final Closing Electr	02/19/21	JR	P	NRSF	BVL		424 WEEKS CT	D R HORTON INC	18070	A
Final Closing Mechan	02/19/21	JR	P	NRSF	BVL		424 WEEKS CT	D R HORTON INC	18071	A
Final Closing Buildi	02/19/21	JR	P	NRSF	BVL		424 WEEKS CT	D R HORTON INC	18072	A
Final Closing Buildi	02/19/21	JR	P	NRSF	BVL		428 WEEKS CT	D R HORTON INC	18073	A
Final Closing Electr	02/19/21	JR	F	NRSF	BVL		432 WEEKS CT	D R HORTON INC	18074	A
Final Closing Plumbi	02/19/21	JR	P	NRSF	BVL		432 WEEKS CT	D R HORTON INC	18075	A
Final Closing Mechan	02/19/21	JR	P	NRSF	BVL		432 WEEKS CT	D R HORTON INC	18076	A
Final Closing Gas	02/19/21	JR	P	NRSF	BVL		432 WEEKS CT	D R HORTON INC	18077	A
Final Closing Buildi	02/19/21	JR	F	NRSF	BVL		432 WEEKS CT	D R HORTON INC	18078	A
Framing	02/23/21	JR	F	NRSF			193 PETAL DR	D R HORTON INC	18099	A
Gas Rough In	02/23/21	JR	P	NRSF			197 PETAL DR	D R HORTON INC	18097	A
Framing	02/23/21	JR	F	NRSF			197 PETAL DR	D R HORTON INC	16773	A
Electrical Rough In	02/23/21	JR	F	NRSF			197 PETAL DR	D R HORTON INC	16775	A
Electric Service	02/23/21	JR	F	NRSF			197 PETAL DR	D R HORTON INC	16776	A
Plumbing Rough In	02/23/21	JR	F	NRSF			197 PETAL DR	D R HORTON INC	16779	A
Mechanical Rough In	02/23/21	JR	P	NRSF			197 PETAL DR	D R HORTON INC	16781	A
Framing	02/23/21	JR	F	NRSF	BVL		513 WEEKS CT	D R HORTON INC	18100	A
Framing	02/23/21	JR	P	Add Res	BVL	LNGM	459 BLAKEMORE LN	THURMAN FARM LLC	18110	A

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Clarke County
INSPECTION REPORT

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Building Inspections

INSPECTIONS PERFORMED: 02/01/21 to 02/26/21

INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T			
Insulation	02/23/21	JR	P	Add Res	BVL	LNGM	459 BLAKEMORE LN	THURMAN FARM LLC	18111	A			
Framing	02/24/21	JR	PWC	NRSF			193 PETAL DR	D R HORTON INC	18216	A			
Framing	02/24/21	JR	P	NRSF			197 PETAL DR	D R HORTON INC	18217	A			
Electrical Rough In	02/24/21	JR	P	NRSF			197 PETAL DR	D R HORTON INC	18218	A			
Plumbing Rough In	02/24/21	JR	P	NRSF			197 PETAL DR	D R HORTON INC	18219	A			
Electric Service	02/24/21	JR	P	NRSF			197 PETAL DR	D R HORTON INC	18220	A			
Gas Rough In	02/24/21	JR	P	NRSF			436 WEEKS CT	D R HORTON INC	18127	A			
Electrical Rough In	02/24/21	JR	P	NRSF			436 WEEKS CT	D R HORTON INC	16648	A			
Plumbing Rough In	02/24/21	JR	P	NRSF			436 WEEKS CT	D R HORTON INC	16652	A			
Mechanical Rough In	02/24/21	JR	F	NRSF			436 WEEKS CT	D R HORTON INC	16654	A			
Framing	02/24/21	JR	F	NRSF			436 WEEKS CT	D R HORTON INC	16646	A			
Insulation	02/24/21	JR	F	NRSF	BVL		440 WEEKS CT	D R HORTON INC	16625	A			
Framing	02/24/21	JR	P	NRSF			512 WEEKS CT	D R HORTON INC	16799	A			
Electrical Rough In	02/24/21	JR	P	Rmdl Comm	BVL	BVL	20 WEST MAIN ST	FLP ENTERPRISES	18126	A			
Footings	02/24/21	JR	P	Add Comm	BVL	LNGM	225 RAMSBURG LN	CLARKE COUNTY HUMANE FO	17849	A			
Insulation	02/25/21	JR	P	NRSF	BVL		440 WEEKS CT	D R HORTON INC	18253	A			
Final Closing Buildi	02/25/21	JR	F	Rmdl Comm	BVL	BVL	29 WEST MAIN ST	RLM-TNM, LLC	17199	A			
Final Closing Buildi	02/26/21	JR	P	Rmdl Comm	BVL	BVL	29 WEST MAIN ST	RLM-TNM, LLC	18251	A			
INSPECTOR TOTALS:		121	INSPECTIONS		FEES:		.00	PAID TO DATE:		.00	UNPAID:		.00
Footings	02/04/21	RE	P	NRSF			10 PULLIAM CT	D R HORTON INC	17699	A			
Slab Basement	02/04/21	RE	P	NRSF	BVL		408 MCCORMICK CT	D R HORTON INC	17926	A			
Slab Garage/Carport	02/04/21	RE	P	NRSF	BVL		408 MCCORMICK CT	D R HORTON INC	17927	A			
Slab Porch/Deck	02/04/21	RE	P	NRSF	BVL		408 MCCORMICK CT	D R HORTON INC	17928	A			
Slab Basement	02/04/21	RE	P	NRSF	BVL		412 MCCORMICK CT	D R HORTON INC	17874	A			
Slab Garage/Carport	02/04/21	RE	P	NRSF	BVL		412 MCCORMICK CT	D R HORTON INC	17875	A			
Slab Porch/Deck	02/04/21	RE	P	NRSF	BVL		412 MCCORMICK CT	D R HORTON INC	17876	A			
Slab Basement	02/04/21	RE	P	NRSF	BVL		416 MCCORMICK CT	D R HORTON INC	17871	A			
Slab Garage/Carport	02/04/21	RE	P	NRSF	BVL		416 MCCORMICK CT	D R HORTON INC	17872	A			
Footings Porch/Deck	02/04/21	RE	P	NRSF	BVL		416 MCCORMICK CT	D R HORTON INC	17873	A			
Slab Basement	02/04/21	RE	P	NRSF	BVL		420 MCCORMICK CT	D R HORTON INC	17868	A			
Slab Garage/Carport	02/04/21	RE	P	NRSF	BVL		420 MCCORMICK CT	D R HORTON INC	17869	A			
Slab Porch/Deck	02/04/21	RE	P	NRSF	BVL		420 MCCORMICK CT	D R HORTON INC	17870	A			
Footings	02/04/21	RE	P	NRSF	BVL		500 WEEKS CT	D R HORTON INC	17687	A			
Footings	02/04/21	RE	P	NRSF	BVL		6 PULLIAM CT	D R HORTON INC	17711	A			
Basement Walls	02/05/21	RE	P	NRSF			10 PULLIAM CT	D R HORTON INC	17925	A			
Footings	02/05/21	RE	P	NRSF	BVL		2 PULLIAM CT	D R HORTON INC	17723	A			
Footings	02/05/21	RE	P	NRSF	BVL		5 PULLIAM CT	D R HORTON INC	17735	A			
Basement Walls	02/05/21	RE	P	NRSF	BVL		6 PULLIAM CT	D R HORTON INC	17924	A			
Slab Porch/Deck	02/08/21	RE	P	NRSF			193 PETAL DR	D R HORTON INC	17973	A			
Slab Porch/Deck	02/08/21	RE	P	NRSF			197 PETAL DR	D R HORTON INC	17972	A			
Basement Walls	02/08/21	RE	P	NRSF	BVL		2 PULLIAM CT	D R HORTON INC	17969	A			
Basement Walls	02/08/21	RE	P	NRSF	BVL		5 PULLIAM CT	D R HORTON INC	17970	A			
Basement Walls	02/08/21	RE	P	NRSF	BVL		500 WEEKS CT	D R HORTON INC	17971	A			
Slab Porch/Deck	02/08/21	RE	P	NRSF	BVL		504 WEEKS CT	D R HORTON INC	17976	A			
Slab Basement	02/08/21	RE	P	NRSF			508 WEEKS CT	D R HORTON INC	17977	A			
Slab Garage/Carport	02/08/21	RE	P	NRSF			508 WEEKS CT	D R HORTON INC	17978	A			
Slab Porch/Deck	02/08/21	RE	P	NRSF	BVL		513 WEEKS CT	D R HORTON INC	17975	A			
Slab Porch/Deck	02/08/21	RE	P	NRSF	BVL		517 WEEKS CT	D R HORTON INC	17974	A			
Slab Porch/Deck	02/09/21	RE	P	NRSF			436 WEEKS CT	D R HORTON INC	17922	A			
Slab Porch/Deck	02/09/21	RE	P	NRSF			512 WEEKS CT	D R HORTON INC	17923	A			

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Clarke County
INSPECTION REPORT

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Building Inspections

INSPECTIONS PERFORMED: 02/01/21 to 02/26/21

INSPECTION	DATE	BY	RSLT	PROJECT	CITY	AREA	LOCATION	OWNER	INSP ID	T
FOUNDATION	02/11/21	RE	P	Rmdl Res	BVL	LNGM	2872 SWIMLEY RD	GALLAHAN BRANDON	18064	A
INSPECTOR TOTALS:		32	INSPECTIONS	FEES:	.00	PAID TO DATE:	.00	UNPAID:	.00	
DEPARTMENT TOTALS:		255	INSPECTIONS	FEES:	.00	PAID TO DATE:	.00	UNPAID:	.00	
REPORT TOTALS:		255	INSPECTIONS	FEES:	.00	PAID TO DATE:	.00	UNPAID:	.00	

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Clarke County
INSPECTION REPORT

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Building Inspections

INSPECTIONS PERFORMED: 02/01/21 to 02/26/21

INSPECTION TYPE SUMMARY	COUNT	INSPECTOR SUMMARY	COUNT	RESULT SUMMARY	COUNT
Backfill	1	Bernie Thompson	102	FAIL	56
Basement Walls	6	Jamie Royston	121	PASS	196
Ceiling Grid	2	Ruckman Engineering PLC	32	PASS WITH CONDITIONS	3
Ditch Electric	2				
Drain Tile	1				
Electric Service	12				
Electrical Rough In	16				
Final Closing Building	31				
Final Closing Electric	20				
Final Closing Gas	13				
Final Closing Mechanical	13				
Final Closing Plumbing	14				
Fire Off Mechanical or Gas	5				
Footings	7				
Footings Porch/Deck	1				
FOUNDATION	1				
Framing	22				
Gas Line	3				
Gas Line Pressure Test	4				
Gas Rough In	6				
Gas Tank	3				
Insulation	11				
Mechanical Rough In	10				
Plumbing Groundworks	6				
Plumbing Rough In	10				
Sewer Line	6				
Slab	1				
Slab Basement	5				
Slab Garage/Carport	5				
Slab Porch/Deck	10				
Water Line	7				
Waterproofing/Parging	1				
TOTAL INSPECTIONS:	255				

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Clarke County
INSPECTION REPORT

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ALL

INSPECTIONS PERFORMED: 02/01/21 to 02/26/21

INSPECTION TYPE SUMMARY	COUNT	INSPECTOR SUMMARY	COUNT	RESULT SUMMARY	COUNT
Backfill	1	Bernie Thompson	102	FAIL	56
Basement Walls	6	Jamie Royston	121	PASS	196
Ceiling Grid	2	Ruckman Engineering PLC	32	PASS WITH CONDITIONS	3
Ditch Electric	2				
Drain Tile	1				
Electric Service	12				
Electrical Rough In	16				
Final Closing Building	31				
Final Closing Electric	20				
Final Closing Gas	13				
Final Closing Mechanical	13				
Final Closing Plumbing	14				
Fire Off Mechanical or Gas	5				
Footings	7				
Footings Porch/Deck	1				
FOUNDATION	1				
Framing	22				
Gas Line	3				
Gas Line Pressure Test	4				
Gas Rough In	6				
Gas Tank	3				
Insulation	11				
Mechanical Rough In	10				
Plumbing Groundworks	6				
Plumbing Rough In	10				
Sewer Line	6				
Slab	1				
Slab Basement	5				
Slab Garage/Carport	5				
Slab Porch/Deck	10				
Water Line	7				
Waterproofing/Parging	1				

TOTAL INSPECTIONS: 255

** END OF REPORT - Generated by Michelle Shayeb **

Project Application Report - Building Dept

For Period: 2/1/2021 to 2/28/2021

Project Type	Project Number	Project Fees
Commercial Addition	200679	2862.38
	200681	1756.07
Commercial Electric Permit	200678	168.30
	200709	66.30
	200710	112.20
Commercial Gas Permit	200688	61.20
Residential Deck/Porch no Roof	200687	51.00
Residential Electric Permit	200677	45.90
	200680	51.00
	200692	112.20
	200708	66.30
	200723	127.50
Residential Garage	200682	412.17
Residential Gas Permit	200683	51.00
	200693	40.80
	200694	40.80
	200719	40.80
Residential Mechanical Permit	200720	45.90
Residential New	200699	1204.84
	200712	1204.84
	200713	1204.84
	200714	1082.77
	200715	1204.84
	200716	1082.77
	200717	985.07
	200718	1082.77
Residential Plumbing Permit	200691	71.40
Residential Remodel	200686	654.08
	200722	102.00
Solar Array System	200685	142.80
Tents Over 900 sq ft	200700	40.80
	200701	40.80

Project Application Report - Building Dept

For Period: 2/1/2021 to 2/28/2021

Project Type	Project Number	Project Fees
Tents Over 900 sq ft	200702	40.80
	200703	40.80
	200704	40.80
	200705	40.80
	200706	40.80
	200707	40.80
Total		16461.24

Project Application Report - Building Dept

For Period: 2/1/2021 to 2/28/2021

Project Type	Project Number	Location	Owner	Estimated Building Value	Fees Blank = collected by another dept	Project Status
Commercial Addition	200679	450 MOSBY BLVD	BERRYVILLE AL LLC	\$610,277	\$2,862.38	ISSUED W/O CONDITIONS
	200681	225 RAMSBURG LN	CLARKE COUNTY HUMANE FOUNDATION	\$173,174	\$1,756.07	ISSUED W/O CONDITIONS
Commercial Electric Permit	200678	210 E MAIN ST	TR DUNCAN MEM METHODIST CHURCH	\$0	\$168.30	ISSUED W/O CONDITIONS
	200709	34 WESTWOOD RD	CLARKE COUNTY SCHOOL BOARD	\$0	\$66.30	ISSUED W/O CONDITIONS
	200710	401 GRAFTON LN	GRAFTON SCHOOL INC	\$0	\$112.20	ISSUED W/O CONDITIONS
Commercial Gas Permit	200688	120 COOL SPRING LN	COMMUNITY OF CISTERCIANS OF THE	\$0	\$61.20	ISSUED W/O CONDITIONS
Residential Deck/Porch no Roof	200687	416 DUNLAP DR	LAWRENCE PETER KEVIN & MARUXA E	\$0	\$51.00	ISSUED W/O CONDITIONS
Residential Electric Permit	200677	1966 MILLWOOD RD	WRIGHT AUDREY PEARSON	\$0	\$45.90	ISSUED W/O CONDITIONS
	200680	161 JANEVILLE RD	BURTON RICHARD L & PAMELA P	\$0	\$51.00	ISSUED W/O CONDITIONS
	200692	825 OLD FERRY LN	CISSEL ROBERT O & KATHARINE	\$0	\$112.20	ISSUED W/O CONDITIONS
	200708	633 SHENANDOAH RIVER LN	HOWELLS CHRISTOPHER P & ANDRE F	\$0	\$66.30	ISSUED W/O CONDITIONS
	200723	300 SPRING HOUSE LN	COWSILL DANIELA ALINA LUMINA	\$0	\$127.50	ISSUED W/O CONDITIONS
Residential Garage	200682	1953 MORGANS MILL RD	STEWART DAVID W & E HOPE LLOYD	\$35,330	\$412.17	ISSUED W/O CONDITIONS
Residential Gas Permit	200683	200 N GREENWAY AVE	HUNTINGDON GATE HOUSE LLC	\$0	\$51.00	ISSUED W/O CONDITIONS
	200693	4754 SENSENY RD	KRUZA VALENTIN T & CAROLYN M	\$0	\$40.80	ISSUED W/O CONDITIONS
	200694	825 OLD FERRY LN	CISSEL ROBERT O & KATHARINE	\$0	\$40.80	ISSUED W/O CONDITIONS

Project Application Report - Building Dept

For Period: 2/1/2021 to 2/28/2021

Project Type	Project Number	Location	Owner	Estimated Building Value	Fees Blank = collected by another dept	Project Status
Residential Gas Permit	200719	348 HERMITAGE BLVD	CLARKE BRIAN D	\$0	\$40.80	ISSUED W/O CONDITIONS
Residential Mechanical Permit	200720	388 MOUNT AIRY FARM LN	EYLES WILLIAM H & KAREN B	\$0	\$45.90	ISSUED W/O CONDITIONS
Residential New	200699	521 WEEKS CT	D R HORTON INC	\$232,711	\$1,204.84	ISSUED W/O CONDITIONS
	200712	22 PULLIAM CT	D R HORTON INC	\$232,711	\$1,204.84	ISSUED W/O CONDITIONS
	200713	26 PULLIAM CT	D R HORTON INC	\$232,711	\$1,204.84	ISSUED W/O CONDITIONS
	200714	421 MCCORMICK CT	D R HORTON INC	\$206,116	\$1,082.77	ISSUED W/O CONDITIONS
	200715	17 PULLIAM CT	D R HORTON INC	\$232,711	\$1,204.84	ISSUED W/O CONDITIONS
	200716	46 PULLIAM CT	D R HORTON INC	\$206,116	\$1,082.77	ISSUED W/O CONDITIONS
	200717	13 PULLIAM CT	D R HORTON INC	\$184,830	\$985.07	ISSUED W/O CONDITIONS
	200718	9 PULLIAM CT	D R HORTON INC	\$206,116	\$1,082.77	ISSUED W/O CONDITIONS
	Residential Plumbing Permit	200691	101 LINDEN LN	GELARDEN JOANNE	\$0	\$71.40
Residential Remodel	200686	200 TYSON DR	SEARS KEVIN	\$112,500	\$654.08	ISSUED W/O CONDITIONS
	200722	572 FELTNER RD	PURVIS MEGAN & ERIC MIQUELON	\$0	\$102.00	ISSUED W/O CONDITIONS
Solar Array System	200685	459 PROVIDENCE LN	DENNIS GEORGE L & NANCY C	\$0	\$142.80	ISSUED W/O CONDITIONS
Tents Over 900 sq ft	200700	830 LONG BRANCH LN	ISAACS HARRY Z	\$0	\$40.80	ISSUED W/O CONDITIONS
	200701	830 LONG BRANCH LN	ISAACS HARRY Z	\$0	\$40.80	ISSUED W/O CONDITIONS

Project Application Report - Building Dept

For Period: 2/1/2021 to 2/28/2021

Project Type	Project Number	Location	Owner	Estimated Building Value	Fees Blank = collected by another dept	Project Status
Tents Over 900 sq ft	200702	830 LONG BRANCH LN	ISAACS HARRY Z	\$0	\$40.80	ISSUED W/O CONDITIONS
	200703	830 LONG BRANCH LN	ISAACS HARRY Z	\$0	\$40.80	ISSUED W/O CONDITIONS
	200704	830 LONG BRANCH LN	ISAACS HARRY Z	\$0	\$40.80	ISSUED W/O CONDITIONS
	200705	830 LONG BRANCH LN	ISAACS HARRY Z	\$0	\$40.80	ISSUED W/O CONDITIONS
	200706	830 LONG BRANCH LN	ISAACS HARRY Z	\$0	\$40.80	ISSUED W/O CONDITIONS
	200707	830 LONG BRANCH LN	ISAACS HARRY Z	\$0	\$40.80	ISSUED W/O CONDITIONS

CLARKE COUNTY CIRCUIT COURT
MONTH END DEEDS OF PARTITION AND CONVEYANCE
LOCAL TAXATION DEPARTMENT
COUNTY
FOR FEBRUARY, 2021

RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
02/02/21 6849 ②	210312	HAGARTY, JOHN D RECORDED TIME: 11:10 DESCRIPTION 1: GREENWAY DISTRICT LOT 59A2 DATE OF DEED : 00/00/00 BOOK: 672 NUMBER PAGES : 2	N HAGARTY, JOHN D N/A N/A, XX. 00000 0000 PAGE: 386 MAP: 37A2459A1	N .00	DG	100% 165,300 w/imp
02/02/21 ② 3780	210314	HAJTUN, PAUL W; ETUX RECORDED TIME: 11:25 DESCRIPTION 1: BATTLETOWN DISTRICT, SHEN RET DATE OF DEED : 01/14/21 BOOK: 672 NUMBER PAGES : 1	N SHENANDOAH RETREAT LAND CORP 256 HACKBERRY LANE BLUEMONT, VA. 20135 LOT 44 PAGE: 400 MAP: 17A2-20-44	N .00	DG	100% 1,000 vacant
02/02/21 ② 4602	21315	DARLINGTON, CHRISTOPHER; ETAL RECORDED TIME: 11:45 DESCRIPTION 1: CHAPEL DISTRICT, 3.09 ACRES DATE OF DEED : 01/28/21 BOOK: 672 NUMBER PAGES : 3	N ONDERS, ZACHARY JAMES; ETAL 10006 LORD FAIRFAX HIGHWAY BOYCE, VA. 22620 PAGE: 401 MAP: 21-A-28	N 384,999.00	DBS	100% 142,000 w/imp
02/02/21 ① 1774	21320	CAPITAL BULDERS LLC RECORDED TIME: 13:30 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 01/29/21 BOOK: 672 NUMBER PAGES : 2	N STEINMETZ, WILLIAM M; ETUX 11 CIRCLE DRIVE BERRYVILLE, VA. 22611 PAGE: 469 MAP: 14A2-A-3	N 75,000.00	DBS	100% 255,300 w/imp
02/02/21 ① 9545	21322	D R HORTON INC RECORDED TIME: 13:45 DESCRIPTION 1: TOWN OF BERRYVILLE, FELLOWSHIP SQUARE DATE OF DEED : 01/29/21 BOOK: 672 NUMBER PAGES : 2	N EGEN, JENNIFER D 417 WEEKS COURT BERRYVILLE, VA. 22611 PAGE: 486 MAP: 14G-2-49	N 353,990.00	DBS	100% 80,000 vacant
02/02/21 ② 8460	21324	BARB, MARGARETTE J; EST RECORDED TIME: 14:03 DESCRIPTION 1: LONGMARSH DISTRICT DATE OF DEED : 01/27/21 BOOK: 672 NUMBER PAGES : 2	N KUHN, ROBERT D; ETUX 15 BUSHLAND LANE BERRYVILLE, VA. 22611 PAGE: 507 MAP: 13-A-46D	N 458,000.00	DBS	100% 383,700 w/imp
02/02/21 ① 9009	210325	GRAY, DAWN RECORDED TIME: 14:10 DESCRIPTION 1: ROSEVILLE DOWNS LOT 25A DATE OF DEED : 00/00/00 BOOK: 672 NUMBER PAGES : 2	N RODRIGUEZ, M PEDRO 34 SOUTH GREENWAY ABE BOYCE, VA. 22620 PAGE: 509 MAP: 21A4125A	N 435,000.00	DBS	100% 385,100 w/imp
02/02/21 ② 5409	210334	KREEB, MICHAEL B RECORDED TIME: 14:32 DESCRIPTION 1: LOT 9 13.883 ACRES DATE OF DEED : 00/00/00 BOOK: 672 NUMBER PAGES : 2	N KREEB, MICHAEL B N/A N/A, XX. 00000 0000 PAGE: 535 MAP: 2529	N .00	DG	100% 200 421,900 w/imp

CLARKE COUNTY CIRCUIT COURT
MONTH END DEEDS OF PARTITION AND CONVEYANCE
LOCAL TAXATION DEPARTMENT
COUNTY
FOR FEBRUARY, 2021

RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
02/02/21 ② 9020	210338	GREENE, CHRISTOPHER W RECORDED TIME: 15:09 DESCRIPTION 1: CHAPEL DISTRICT DATE OF DEED : 00/00/00 BOOK: 672 NUMBER PAGES : 4	N NORTHERN VIRGNIA ELECTRIC COOP N N/A N/A, XX. 00000 0000 PAGE: 571 MAP: 33A8C	.00	DE	100% 124,200 vacant
02/02/21 ④ 2089	210347	BOOM ROAD LLC RECORDED TIME: 15:37 DESCRIPTION 1: LOT C TOWN OF BERRYVILLE DATE OF DEED : 00/00/00 BOOK: 672 NUMBER PAGES : 2	N CAMINO 340 LLC 16 CROW ST BERRYVILLE, VA. 22611 PAGE: 583 MAP: 14A5A5A	900,000.00	DBS	100% 584,000 w/imp.
02/02/21 ② 2478	210350	BOUDREAU, LYNN B RECORDED TIME: 16:12 DESCRIPTION 1: BLUE RIDGE ESTATES LOT 20 DATE OF DEED : 00/00/00 BOOK: 672 NUMBER PAGES : 2	N BOUDREAU, LYNN B 333 SPRING HOUSE LN BERRYVILLE, VA. 22611 PAGE: 615 MAP: 15120	.00	DG	100% 594,200 w/imp.
02/03/21 ② 7712	210354	BAILEY, AMELIA DENISE RECORDED TIME: 10:40 DESCRIPTION 1: PARCEL D 137 ACRES DATE OF DEED : 02/02/21 BOOK: 672 NUMBER PAGES : 3	N BAILEY, AMELIA 182 WORTHINGTON LANE BLUEMONT, VA. 20135 PAGE: 661 MAP: 25A29A	472,500.00	DBS	100% 448,100 w/imp.
02/03/21 ② 5380	21356	BAILEY, AMELIA RECORDED TIME: 10:43 DESCRIPTION 1: 5 ACRES BATTLETOWN DATE OF DEED : 02/02/21 BOOK: 672 NUMBER PAGES : 2	N CABLE, HELEN 311 WORTHINGTON LANE BLUEMONT, VA. 20135 PAGE: 681 MAP: 25A27A	133,320.00	DBS	100% 339,000 w/imp.
02/03/21 ② 5124	21357	PNC BANK NATIONAL ASSOCIATION RECORDED TIME: 11:05 DESCRIPTION 1: CHAPEL DISTRICT, ON RT 601 SOUTH DATE OF DEED : 01/12/21 BOOK: 672 NUMBER PAGES : 3	N MACKALL FARM INCORPORATED 3730 CARDIFF ROAD CHEVY CHASE, MD. 20815 PAGE: 683 MAP: 26-A-119A	1,000.00	DBS	100% 4,000 vacant
02/03/21 ① 9543	210358	D.R. HORTON RECORDED TIME: 11:45 DESCRIPTION 1: FELLOWSHIP SQUARE LOT 47 DATE OF DEED : 00/00/00 BOOK: 672 NUMBER PAGES : 3	N FRANKS, BENJAMIN EDWARD 409 WEEKS COURT BERRYVILLE, VA. 22611 PAGE: 691 MAP: 14A2A17 14G-247	347,990.00	DBS	100% 80,000 vacant
02/03/21 ① 9542	210360	D.R. HORTON RECORDED TIME: 11:51 DESCRIPTION 1: FELLOWSHIP SQUARE LOT 46 DATE OF DEED : 00/00/00 BOOK: 672 NUMBER PAGES : 3	N BAKER, JOHNNIE MCLEAN 405 WEEKS COURT BERRYVILLE, VA. 22611 PAGE: 708 MAP: 14A2A17 14G 200 46	340,490.00	DBS	100% 80,000 vacant

CLARKE COUNTY CIRCUIT COURT
MONTH END DEEDS OF PARTITION AND CONVEYANCE
LOCAL TAXATION DEPARTMENT
COUNTY
FOR FEBRUARY, 2021

RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
02/03/21	210362	SHENANDOAH CROSSING HOMEOWNERS	N TOWN OF BERRYVILLE N/A N/A, XX. 00000 0000	N .00	DBS	100%
		RECORDED TIME: 11:54				
		DESCRIPTION 1: TOWN OF BERRYVILLE OPEN SPACE PARCEL A				
		DATE OF DEED : 00/00/00 BOOK: 672 PAGE: 727 MAP: 14G251A			PIN:	
		NUMBER PAGES : 4				
02/03/21	210363	FELLOWSHIP SQAURE	N SAME N/A N/A, XX. 00000 0000	N .00	OPM	100%
		RECORDED TIME: 11:55				
		DESCRIPTION 1: FELLOWSHIP SQAURE OPEN SPACE PARCEL A				
		DATE OF DEED : 00/00/00 BOOK: 672 PAGE: MAP: 14G251A			PIN:	
		NUMBER PAGES : 1				
02/03/21	210367	D.R. HORTON	N SMITH, JORDAN EDWARD 9 E FAIRFAX ST BERRYVILLE, VA. 22611	N 366,990.00	DBS	100%
		RECORDED TIME: 14:12				
		DESCRIPTION 1: LOT 3 FELLOWSHIP SQUARE				
		DATE OF DEED : 00/00/00 BOOK: 672 PAGE: 759 MAP: 14G23			PIN:	
		NUMBER PAGES : 2				334,500 w/imp.
02/03/21	210379	MCINTOSH, STEVI NICHOLE	N MCINTOSH, STEVI NICHOLE 351 WINDWOOD LANE PARIS, VA. 20130	N .00	DBS	100%
		RECORDED TIME: 15:40				
		DESCRIPTION 1: CHAPEL DISTRICT				
		DATE OF DEED : 01/29/21 BOOK: 672 PAGE: 827 MAP: 40B17			PIN:	
		NUMBER PAGES : 3				
02/03/21	210381	DR HORTON	N CUELLAR GUZMAN, CARMEN 408 WEEKS COURT BERRYVILLE, VA. 22611	N 354,490.00	DBS	100%
		RECORDED TIME: 15:50				
		DESCRIPTION 1: PARENT PARCEL				
		DATE OF DEED : 01/29/21 BOOK: 672 PAGE: 845 MAP: 14A2A17 14G 211			PIN:	
		NUMBER PAGES : 3				80,000 vacant
02/04/21	210004789	FOGLEMAN, BETTY JO	N/A N/A	.00	LH	00%
		RECORDED TIME: 12:07				
		DESCRIPTION 1: GREENWAY DISTRICT, SHEN FARMS, LOT C				
		DATE OF DEED : 02/04/21 BOOK: 106 PAGE: 420 MAP:			PIN:	
		NUMBER PAGES : 0				
02/04/21	210394	WENCE, LUKE T	N GOLDMAN, ADAM 21894 BLUE RIDGE MOUNTAIN ROAD BERRYVILLE, VA. 22611	N 530,000.00	DBS	100%
		RECORDED TIME: 15:01				
		DESCRIPTION 1: CHAPEL DISTRICT LOT 39				
		DATE OF DEED : 00/00/00 BOOK: 672 PAGE: 979 MAP: 40A139			PIN:	
		NUMBER PAGES : 2				345,000 w/imp.
02/03/21	210396	THEIS, MARGIE B	N KUHN, AUSTIN LEE 490 ANAMARIA LANE FRONT ROYAL, VA. 22630	N 440,000.00	DBS	100%
		RECORDED TIME: 09:00				
		DESCRIPTION 1: LOT 31 SHENANDOAH FARMS				
		DATE OF DEED : 01/29/21 BOOK: 673 PAGE: 01 MAP: 37A2631			PIN:	
		NUMBER PAGES : 3				343,300 w/imp.

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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
02/05/21 6 6501	21398	MUMM, NANCY; TRUSTEE RECORDED TIME: 09:40 DESCRIPTION 1: CHAPEL DISTRICT, TRACT 2A DATE OF DEED : 02/04/21 BOOK: 673 NUMBER PAGES : 2	N HYDE, TRAVIS A; ETUX 344 PROVIDENCE LANE BLUEMONT, VA. 20135 39.0207 ACRES PAGE: 16 MAP: 32-12-2	N 1,030,000.00 VA. 20135 PIN: 941,100	DBS	100%
02/05/21 74 2105	21399	RURITAN CLUB OF CLARKE COUNTY RECORDED TIME: 10:25 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 02/04/21 BOOK: 673 NUMBER PAGES : 3	N TOWN OF BERRYVILLE 101 CHALMERS COURT BERRYVILLE, VA. 22611 PAGE: 18 MAP: 14-A-2	Y 20,000.00 VA. 22611 PIN: 2,735,700	DBS	100%
02/05/21	21400	RURITAN CLUB OF CLARKE COUNTY RECORDED TIME: 10:26 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 00/00/00 BOOK: 14 NUMBER PAGES : 1	N SAME N/A N/A, XX. 00000 0000 PAGE: 36 MAP: 14-A-2	N .00 VA. 22611 PIN:	OPM	100%
02/05/21	210406	CRAIG, KIM RECORDED TIME: 13:35 DESCRIPTION 1: DATE OF DEED : 00/00/00 BOOK: 673 NUMBER PAGES : 2	N AT THE HUB LLC N/A N/A, XX. 00000 0000 PAGE: 38 MAP:	N .00 VA. 22611 PIN:	DG	100%
02/05/21 1 9508	210409	D.R. HORTON RECORDED TIME: 13:56 DESCRIPTION 1: FELLOWSHIP SQAURE LOT 12 DATE OF DEED : 00/00/00 BOOK: 673 NUMBER PAGES : 3	N DONOVAN, ERIN 412 WEEKS COURT BERRYVILLE, VA. 22611 PAGE: 42 MAP: 14A2A17	N 357,490.00 VA. 22611 PIN: 80,000 @ vacant	DBS	100%
02/08/21	210425	MCDONALD, JAMES RECORDED TIME: 15:10 DESCRIPTION 1: DATE OF DEED : 00/00/00 BOOK: 673 NUMBER PAGES : 3	N MCDONALD, REBECCA N/A N/A, XX. 00000 0000 PAGE: 78 MAP:	N .00 VA. 22611 PIN:	DG	100%
02/08/21 1 1764	210427	MILBOURNE, PATSY L RECORDED TIME: 15:47 DESCRIPTION 1: TOWN OF BERRYVILLE DATE OF DEED : 00/00/00 BOOK: 673 NUMBER PAGES : 5	N TOWN OF BERRYVILLE 411 RIDGE RD BERRYVILLE, VA. 22611 PAGE: 94 MAP: 14A2214	N .00 VA. 22611 PIN:	DG	100%
02/08/21 9 9553	210428	MOUNT HEBRON LLC RECORDED TIME: 16:06 DESCRIPTION 1: BATTLETOWN DISTRICT LOT 2 3.000 ACRES DATE OF DEED : 00/00/00 BOOK: 673 NUMBER PAGES : 3	N SLACK, TIMOTHY E 102 GOVERNORS DR LEESBURG, VA. 20175 PAGE: 99 MAP: 23A6B	N 234,400.00 VA. 20175 PIN: 234,400 w/ impr.	DBS	100%

CLARKE COUNTY CIRCUIT COURT
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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
02/09/21 ② 459	21432	WILLIAMS, NICOLE WISE; TRUSTEE	N EQUITY TRUST COMPANY CUSTODIAN N 112 SOUTH LEE STREET FALLS CHURCH, VA. 22046	255,000.00	DBS	100%
		RECORDED TIME: 12:35				
		DESCRIPTION 1: LONGMARSH DISTRICT, 2.03 ACRES				
		DATE OF DEED : 02/07/21 BOOK: 673	PAGE: 148	MAP: 7-A-90	PIN:	
		NUMBER PAGES : 3				
						321,600 w/ improvement
02/09/21 ② 8829	210433	RATLIFF, JOANN D	N SMITH, STEVEN R 512 BLOSSOM DRIVE BERRYVILLE, VA. 22611	127,000.00	DBS	100%
		RECORDED TIME: 14:57				
		DESCRIPTION 1: TOWN OF BERRYVILLE LOT 17				
		DATE OF DEED : 00/00/00 BOOK: 673	PAGE: 151	MAP: 14A214C17	PIN:	
		NUMBER PAGES : 4				
						389,500 w/ impr.
02/10/21 ② 5150	210441	HAMMAN, KATHRYN	N HAMMAN, KATHRYN 2573 SPRINGSBURY RD BERRYVILLE, VA. 22611	.00	DG	100%
		RECORDED TIME: 12:01				
		DESCRIPTION 1: CHAPEL DISTRICT PARCEL 3 10.50 ACRES				
		DATE OF DEED : 00/00/00 BOOK: 673	PAGE: 221	MAP: 23A33	PIN:	
		NUMBER PAGES : 2				
						595,500 w/ impr.
02/10/21 ② 8906	210448	GRASSO, PETER S	N CASPER, JONATHON LEONARD 75 LEWIS WILLIAMS LANE BERRYVILLE, VA. 22611	735,999.00	DBS	100%
		RECORDED TIME: 14:17				
		DESCRIPTION 1: LONGMARSH DISTRICT LOT 11				
		DATE OF DEED : 00/00/00 BOOK: 673	PAGE: 284	MAP: 91211	PIN:	
		NUMBER PAGES : 3				
						677,900 w/ impr.
02/10/21 ② 4653	210450	LEWIS, ELIZABETH	N NEW MOON CONSTRUCTION PO BOX 2788 LEESBURG, VA. 20177	420,000.00	DBS	100%
		RECORDED TIME: 14:45				
		DESCRIPTION 1: 15.4 ACRES				
		DATE OF DEED : 02/09/21 BOOK: 673	PAGE: 299	MAP: 21A78	PIN:	
		NUMBER PAGES : 2				
						377,700 w/ impr.
02/11/21 ② 135	210457	FOLK, EUGENE	N JEFFRIES, ALEASHA PO BOX 569 BERRYVILLE, VA. 22611	195,800.00	DBS	100%
		RECORDED TIME: 15:00				
		DESCRIPTION 1: LOT 1 LONGMARSH DISTRICT				
		DATE OF DEED : 02/10/21 BOOK: 673	PAGE: 350	MAP: 3A11	PIN:	
		NUMBER PAGES : 3				
						195,800 w/ impr.
02/11/21 ② 8348	210459	GORMAN, RICHARD	N JACOB, JENNIFER 87 BEYDLER LANE BERRYVILLE, VA. 22611	689,000.00	DBS	100%
		RECORDED TIME: 15:05				
		DESCRIPTION 1: 5 ACRES LONGMARSH				
		DATE OF DEED : 01/28/21 BOOK: 673	PAGE: 369	MAP: 443	PIN:	
		NUMBER PAGES : 3				
						487,000 w/ impr.
02/12/21	21-4792	ANDERSON, EDWARD ALPHONSO	N/A N/A	.00	REA	00%
		RECORDED TIME: 15:03				
		DESCRIPTION 1:				
		DATE OF DEED : 02/12/21 BOOK: 106	PAGE: 440	MAP:	PIN:	
		NUMBER PAGES : 0				

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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
02/12/21	21-4793	ANDERSON, GOLDEN RECORDED TIME: 15:05 DESCRIPTION 1: DATE OF DEED : 02/12/21 BOOK: 106 NUMBER PAGES : 0	N/A N/A PAGE: 442 MAP:	.00	REA	00%
					PIN:	
02/12/21	21-4794	ANDERSON, MARY FOSTER RECORDED TIME: 15:06 DESCRIPTION 1: DATE OF DEED : 02/12/21 BOOK: 106 NUMBER PAGES : 0	N/A N/A PAGE: 444 MAP:	.00	REA	00%
					PIN:	
02/12/21	21-4795	ANDERSON HUGHES TRAVIS, DORTHE RECORDED TIME: 15:07 DESCRIPTION 1: DATE OF DEED : 02/12/21 BOOK: 106 NUMBER PAGES : 0	N/A N/A PAGE: 446 MAP:	.00	REA	00%
					PIN:	
02/12/21	21-4796	ANDERSON JOHNSON, IRENE ELIZAB RECORDED TIME: 15:08 DESCRIPTION 1: DATE OF DEED : 02/12/21 BOOK: 106 NUMBER PAGES : 0	N/A N/A PAGE: 450 MAP:	.00	REA	00%
					PIN:	
02/16/21	210004797	ANDERSON, WILLIAM JUNIOR RECORDED TIME: 10:41 DESCRIPTION 1: DATE OF DEED : 02/16/21 BOOK: NUMBER PAGES : 9	N/A N/A PAGE: MAP:	.00	QUAL	00%
					PIN:	
02/17/21	21489	JENKINS REAL ESTATE RECORDED TIME: 11:55 DESCRIPTION 1: DATE OF DEED : 00/00/00 BOOK: 14 NUMBER PAGES : 2	N JENKINS REAL ESTATE N/A N/A, XX. 00000 0000 PAGE: 37 MAP:	.00	OPM	100%
					PIN:	
02/17/21	21491	BUBB, JAMES D; ETUX RECORDED TIME: 12:55 DESCRIPTION 1: GREENWAY DISTRICT DATE OF DEED : 00/00/00 BOOK: 673 NUMBER PAGES : 2	N SAME N/A N/A, XX. 00000 0000 PAGE: 712 MAP: 30A-AA-22	.00	PM	100%
					PIN:	
02/17/21	210494	ASH WILL FARM LC RECORDED TIME: 13:31 DESCRIPTION 1: DATE OF DEED : 02/17/21 BOOK: 673 NUMBER PAGES : 3	N DCG HOLDINGS VI LLC N/A N/A, XX. 00000 0000 PAGE: 720 MAP:	N 1,038,800.00	DBS	100%
					PIN:	

5
9311

8A 54D

571,600
w/ impr

CLARKE COUNTY CIRCUIT COURT
MONTH END DEEDS OF PARTITION AND CONVEYANCE
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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
02/19/21	210509	ENGEL, PETER R RECORDED TIME: 13:57 DESCRIPTION 1: GREENWAY DISTRICT 15,837 SQ FT DATE OF DEED : 00/00/00 BOOK: 673 PAGE: 792 MAP: 28AA37 NUMBER PAGES : 3	N ENGEL, PETER R PO BOX 146 WHITE POST, VA. 22663	N .00	DG	100%
02/19/21	210511	EVERHART, BRIAN RECORDED TIME: 14:12 DESCRIPTION 1: SHEN RETREAT LOTS 27, 28, AND 29 DATE OF DEED : 00/00/00 BOOK: 673 PAGE: 816 MAP: 17A22029 NUMBER PAGES : 2	N EVERHART, BRIAN 190 MAPLE LN BLUEMONT, VA. 20135	N .00	DG	100%
02/22/21	210524	SHARTOONY, JESSICA RUBY RECORDED TIME: 13:51 DESCRIPTION 1: CHAPEL DISTRICT 7.4 ACRES DATE OF DEED : 00/00/00 BOOK: 673 PAGE: 882 MAP: 14BA111 NUMBER PAGES : 7	N BARNES, BENJAMIN A 6950 LORD FAIRFAX HIGHWAY BERRYVILLE, VA. 22611	N 449,400.00	DBS	100%
02/23/21	210004798	CRITES, WARNIE LEE RECORDED TIME: 11:20 DESCRIPTION 1: BATTLETOWN DISTRICT, PINE GROVE DATE OF DEED : 02/23/21 BOOK: 106 PAGE: 472 MAP: NUMBER PAGES : 0	N/A N/A	.00	QUAL	00%
02/23/21	210533	DR HORTON RECORDED TIME: 14:15 DESCRIPTION 1: FELLOWSHIP SQUARE DATE OF DEED : 02/18/21 BOOK: 673 PAGE: 988 MAP: 14A2A17 NUMBER PAGES : 3	N SHAHZAD, MANSOOR 413 WEEKS COURT BERRYVILLE, VA. 22611	N 338,900.00	DBS	100%
02/23/21	210535	84 FREEZELAND ROAD LLC RECORDED TIME: 14:32 DESCRIPTION 1: TOWN OF BERRYVILLE LOT A DATE OF DEED : 00/00/00 BOOK: 673 PAGE: 01 MAP: 14A510A NUMBER PAGES : 2	N MCDANIEL, JOSEPH ANDREW; JR 404 S CHURCH ST BERRYVILLE, VA. 22611	N 295,800.00	DBS	100%
02/24/21	210551	CULLEN, PHYLLIS RECORDED TIME: 14:20 DESCRIPTION 1: CHAPEL DISTRICT DATE OF DEED : 02/17/21 BOOK: 674 PAGE: 133 MAP: 30AA59 NUMBER PAGES : 1	N CAPITAL BUSINESS DEVELOPMENT L 25 BATTLETOWN DRIVE BERRYVILLE, VA. 22611	N 250,000.00	DBS	100%
02/24/21	210559	CLARKE, BRIAN D RECORDED TIME: 15:16 DESCRIPTION 1: LOT 38 HERMITAGE PHASE 11 DATE OF DEED : 02/16/21 BOOK: 674 PAGE: 159 MAP: 14A8238 NUMBER PAGES : 2	N GONZALEZ, OSCAR 348 HERMITAGE BLVD BERRYVILLE, VA. 22611	N 619,000.00	DBS	100%

②
5053

②
2336

①
9544

①
2240

④
6667

①
82 94

236,600
w/imp.

449,400
w/imp.

80,000
vacant

80,000
vacant

209,500
w/imp.

148,400
w/imp.

517,500
w/imp.

CLARKE COUNTY CIRCUIT COURT
MONTH END DEEDS OF PARTITION AND CONVEYANCE
LOCAL TAXATION DEPARTMENT
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RECORDED	INSTRUMENT	GRANTOR	(X) GRANTEE/ADDRESS	(X) CONSIDERATION	TYPE	PERCENT
02/25/21 <i>6647</i>	210563	LAMBERT, CHRISTOPHER	N ADAM R FOSTER TRUST PO BOX 400 BLUEMONT, VA. 20135	N 150,000.00	DBS	33%
		RECORDED TIME: 09:35				
		DESCRIPTION 1: BATTLETOWN DISTRICT 1.34 ACRES				<i>51,000 w/ Impr.</i>
		DATE OF DEED : 02/22/21 BOOK: 674 PAGE: 213 MAP: 34A3C			PIN:	
		NUMBER PAGES : 4				
02/25/21	210004800	HILLS, DENNIS FRANKLIN	N/A	.00	PROBATE	00%
		RECORDED TIME: 11:08	N/A			
		DESCRIPTION 1:				
		DATE OF DEED : 02/25/21 BOOK: 106 PAGE: 476 MAP:			PIN:	
		NUMBER PAGES : 2				
02/25/21 <i>6300</i>	210570	BERGMAN, KENNETH R	N AWDELKARIEM, IBTIHAJ 31 STONE OAK PL ROUND HILL, VA. 20141	N 180,000.00	DBS	100%
		RECORDED TIME: 14:25				
		DESCRIPTION 1: CHAPEL DIST LOT 77 18.764 ACRES				<i>12,800 vacant</i>
		DATE OF DEED : 00/00/00 BOOK: 674 PAGE: 304 MAP: 31177			PIN:	
		NUMBER PAGES : 5				
02/25/21 <i>6146</i>	210577	MILLNER, ARI ABRAHAM	N CAPITAL BUISNESS DEVELOPMENT 25 BATTLETOWN DRIVE BERRYVILLE, VA. 22611	N 185,000.00	DBS	100%
		RECORDED TIME: 15:00				
		DESCRIPTION 1: CHAPEL DISTRICT				<i>158,700 w/ Impr.</i>
		DATE OF DEED : 02/17/21 BOOK: 674 PAGE: 631 MAP: 30AA58			PIN:	
		NUMBER PAGES : 3				
02/26/21 <i>1552</i>	210004801	THOMPSON, DORIS ELAINE	N/A	.00	QUAL	00%
		RECORDED TIME: 09:56	N/A			
		DESCRIPTION 1: DOMINION STOCK				
		DATE OF DEED : 02/26/21 BOOK: 106 PAGE: 480 MAP:			PIN:	
		NUMBER PAGES : 0				
02/26/21	210589	SAWYER, RICHARD F	N SAYER, RICHARD F 104 LIBERTY ST BERRYVILLE, VA. 22611	.00	DG	100%
		RECORDED TIME: 13:49				
		DESCRIPTION 1: TOWN OF BERRYVILLE 27,121 SQ FT				
		DATE OF DEED : 00/00/00 BOOK: 674 PAGE: 405 MAP: 14A2A95			PIN:	
		NUMBER PAGES : 2				
02/26/21 <i>9510</i>	210593	DR HORTON	N ATHEY, SUSAN LYNN 420 WEEKS CT BERRYVILLE, VA. 22611	N 342,490.00	DBS	100%
		RECORDED TIME: 14:16				
		DESCRIPTION 1: FELLOWSHIP SQAURE LOT 14				<i>80,000 vacant</i>
		DATE OF DEED : 00/00/00 BOOK: 674 PAGE: 415 MAP: 14A2A17			PIN:	
		NUMBER PAGES : 3				
02/26/21	210004799	LOUGHBOROUGH, RUTH ELIZABETH	N/A	.00	QUAL	00%
		RECORDED TIME: 15:23	N/A			
		DESCRIPTION 1: 4 PARCELS OF LAND				
		DATE OF DEED : 02/26/21 BOOK: 106 PAGE: 484 MAP:			PIN:	
		NUMBER PAGES : 0				

CLARKE COUNTY CIRCUIT COURT
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RECORDED INSTRUMENT GRANTOR (X) GRANTEE/ADDRESS (X) CONSIDERATION TYPE PERCENT

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

02/05/21 210412 WAITE, WILLIAM E N WAITE, WILLIAM E N .00 DCOR 100%
RECORDED TIME: 15:42 N/A N/A, XX. 00000 0000
DESCRIPTION 1: BATTLETOWN DISTRICT LOT 2
DATE OF DEED : 00/00/00 BOOK: 673 PAGE: 61 MAP: 26A134A PIN:
NUMBER PAGES : 3

TOTAL COUNTY DEEDS OF PARTITION AND CONVEYANCE: 58
TOTAL NUMBER OF COUNTY DEEDS OF CORRECTION : 1
TOTAL NUMBER OF COUNTY WILL/FIDUCIARY : 6

**Clarke County Fire & EMS
FY 20-21 Closing Balance Summary**

Description	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	YTD Totals
Billable Calls									
Enders (Co 1)	69	78	83	75	74	69	79	76	603
Boyce (Co 4)	10	16	8	10	11	5	18	10	88
Blue Ridge (Co 8)	4	6	4	5	7	6	8	4	44
Total # of Billable Calls	83	100	95	90	92	80	105	90	735
ALS Trips Billed	43	48	48	43	48	44	44	51	369
BLS Trips Billed	37	47	41	41	44	33	58	37	338
TNT Trips Billed	3	5	6	6	0	3	3	2	28
Total	83	100	95	90	92	80	105	90	735
Calls Dispatched									
Co 1 Career	44	55	64	37	53	52	62	75	442
Co 1 Volunteer	7	8	1	4	8	7	3	2	40
Co 1 Split	48	52	40	66	41	37	39	43	366
Co 4 Career	8	2	1	1	0	1	3	2	18
Co 4 Volunteer	9	8	11	8	8	9	13	15	81
Co 4 Split	6	10	14	13	8	7	16	10	84
Co 8 Career	0	0	2	4	5	7	7	4	29
Co 8 Volunteer	9	9	7	3	1	0	1	2	32
Co 8 Split	1	2	0	0	3	1	1	3	11
Unknown	21	15	14	18	17	15	14	10	124
Total # of Calls Dispatched	153	161	154	154	144	136	159	166	1227
Patient Payments	\$2,819.77	\$3,861.55	\$3,861.54	\$5,189.46	\$1,520.28	\$2,780.17	\$3,484.25	\$4,433.49	\$27,950.51
TNT Payments	\$50.00	\$150.00	\$450.00	\$500.00	\$350.00	\$0.00	\$185.00	\$0.00	\$1,685.00
Total Payments	\$40,489.83	\$30,259.54	\$34,232.57	\$31,659.62	\$39,302.66	\$42,991.06	\$28,526.27	\$34,987.32	\$282,448.87

Clarke County Demand Response Metrics

Month	Service Days	Service Hours	Passengers	Miles Traveled
Jan-21	20	80	116	625
Feb-21	16	64	84	942 5 snow days of no service
Mar-21				
Apr-21				
May-21				
Jun-21				
Jul-21				
Aug-21				
Sep-21				
Oct-21				
Nov-21				
Dec-21				