



FLUVANNA COUNTY BOARD OF SUPERVISORS

REGULAR MEETING AGENDA

Carysbrook Performing Arts Center
8880 James Madison Hwy, Fork Union, VA 23055

December 20, 2023

Regular Meeting at 7:00 pm

TAB	AGENDA ITEMS
1	CALL TO ORDER
2	PLEDGE OF ALLEGIANCE AND MOMENT OF SILENCE
3	ADOPTION OF AGENDA
4	COUNTY ADMINISTRATOR'S REPORT
5	PUBLIC COMMENTS #1 (5 minutes each)
6	PUBLIC HEARING
A	SUP 23:08 James River Water Authority (JRWA) – Douglas Miles, Community Development Director and Eric Dahl, County Administrator
7	ACTION MATTERS
B	Authorization to Advertise a Public Hearing to Amend Section 20-1-5 of the County Code – Dan Whitten, County Attorney
7A	APPOINTMENTS
C	Board, Commission, and Committee Appointments – Eric Dahl, County Administrator
8	PRESENTATIONS (normally not to exceed 10 minutes each)
D	FY23 Annual Comprehensive Financial Report (ACFR) – Tori Melton, Director of Finance and Eric Dahl, County Administrator
E	Fluvanna County Staff Opinion Survey – Eric Dahl, County Administrator
9	CONSENT AGENDA
F	Minutes of December 6, 2023 – Caitlin Solis, Clerk to the Board
G	Accounts Payable Report for November 2023 – Tori Melton, Director of Finance
H	Accept Dedication of Right-of-way from NVA Properties, LLC – Dan Whitten, County Attorney
I	CRMF - Commonwealth Attorney's Office Restoration – Calvin Hickman, Director of Public Works
J	CRMF - County Attorney's Office Restoration – Calvin Hickman, Director of Public Works
10	UNFINISHED BUSINESS
K	Zion Crossroads West Waterline Funding Update – Eric Dahl, County Administrator
11	NEW BUSINESS
	TBD
12	PUBLIC COMMENTS #2 (5 minutes each)
13	CLOSED MEETING

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

TBD

14 – ADJOURN



County Administrator Review

PLEDGE OF ALLEGIANCE

I pledge allegiance, to the flag,
of the United States of America,
and to the Republic for which it stands,
one nation, under God, indivisible,
with liberty and justice for all.

GENERAL RULES OF ORDER

1. It shall be the duty of the Chairman to maintain order and decorum at meetings. The Chairman shall speak to points of order in preference to all other members.
2. In maintaining decorum and propriety of conduct, the Chairman shall not be challenged and no debate shall be allowed until after the Chairman declares that order has been restored. In the event the Board wishes to debate the matter of the disorder or the bringing of order; the regular business may be suspended by vote of the Board to discuss the matter.
3. No member or citizen shall be allowed to use defamatory or abusive language directed at any member of the Board or other person, to create excessive noise, or in any way incite persons to use such tactics. The Chair shall be the judge of such breaches, however, the Board may by majority vote of the Board members present and voting to overrule the judgment of the Chair.
4. When a person engages in such breaches, the Chairman shall order the person's removal from the building, or may order the person to stand silent, or may, if necessary, order the person removed from the County property.

RULES OF PROCEDURE FOR PUBLIC HEARINGS

1. PURPOSE
 - The purpose of a public hearing is to receive testimony from the public on certain resolutions, ordinances or amendments prior to taking action.
 - A hearing is not a dialogue or debate. Its express purpose is to receive additional facts, comments and opinion on subject items.
2. SPEAKERS
 - Speakers should approach the lectern so they may be visible and audible to the Board.
 - Each speaker should clearly state his/her name and address.
 - All comments should be directed to the Board.
 - All questions should be directed to the Chairman. Members of the Board are not expected to respond to questions, and response to questions shall be made at the Chairman's discretion.
 - Speakers are encouraged to contact staff regarding unresolved concerns or to receive additional information.
 - Speakers with questions are encouraged to call County staff prior to the public hearing.
 - Speakers should be brief and avoid repetition of previously presented comments.
3. ACTION
 - At the conclusion of the public hearing on each item, the Chairman will close the public hearing.
 - The Board will proceed with its deliberation and will act on or formally postpone action on such item prior to proceeding to other agenda items.
 - Further public comment after the public hearing has been closed generally will not be permitted.

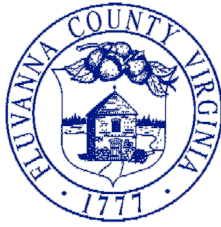
Fluvanna County is committed to providing an excellent quality of life for our citizens and businesses through the efficient delivery of core services and programs, while preserving the unique identity and rural character of the County.

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

TAB A

MEETING DATE:	December 20, 2023				
AGENDA TITLE:	SUP 23:08 James River Water Authority (JRWA)				
MOTION(s):	<p>I move that Board of Supervisors (Approves/denies/defers) SUP 23:08 James River Water Authority a Special Use Permit request in the A-1, Agricultural, General District to permit Major Utilities under §22-4-2.2 on 75.5 +/- acres known as Tax Map 61 Section 1 Parcel 6 – raw water intake and pump station; Tax Map 53 Section A Parcels 54, 56, 58. 59 and 59A; Tax Map 53 Section 11 Parcels 6, 7, 8, 10, 11, 11A and 19; Tax Map 53 Section A Parcels 52, 53, 56A and 76; and Tax Map 61 Section A Parcel 1; and Tax Map 61 Section 1 Parcels 1 and 2B – that have a below ground 24-inch raw water pipeline along with the two recommended case conditions found in the staff report.</p>				
BOS 2 YEAR GOALS?	Yes	No	If yes, which goal(s):	N/A	
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
	X				
STAFF CONTACT(S):	Douglas Miles, Community Development Director / Eric Dahl, County Administrator				
PRESENTER(S):	Douglas Miles, Community Development Director / Eric Dahl, County Administrator				
RECOMMENDATION:	At its meeting on November 8, 2023 the Planning Commission recommended Approval of SUP 23:08 James River Water Authority (5-0); Mr. Goad moved to recommend Approval and Ms. Morgan seconded; AYES: Lagomarsino, Goad, Key, Bibb and Morgan.				
TIMING:	Normal Public Hearing review process				
DISCUSSION:	<p>The raw water intake will not be visible to the surrounding neighborhood homes in this portion of Fluvanna County. The raw water pump station, it may be visible to the adjoining property owners. However, to the extent possible, the JRWA has designed the structure to blend into the existing landscape, including the use of split face masonry block and natural exterior colors. The raw waterline will be buried with a minimum cover of three (3) feet and not visible. During site construction, the surrounding property owners may see and/or hear the construction crews and equipment to install the intake, pump station and raw water piping. Upon completion of the project, the disturbed ground will be stabilized and returned to its original condition or better prior to site construction crews leaving the area and all instances of erosion after stabilization will be addressed by the contractor, if any to make the JRWA waterline project a completed use.</p>				
FISCAL IMPACT:	The proposed land uses would provide municipal water to Fluvanna County				
POLICY IMPACT:	<p>Regarding SUP 23:08 JRWA, the Fluvanna County Board of Supervisors may:</p> <ul style="list-style-type: none"> - Approve this request, allowing the land use to be constructed; OR - Deny this request, preventing the land use from being constructed; OR - Defer this request and make a final decision at a future Board meeting date. 				

LEGISLATIVE HISTORY:	Review of a proposed Special Use Permit in accordance with Chapter 22 of the Fluvanna County Zoning Ordinance. The Planning Commission reviewed this SUP case request on November 8, 2023 through a Public Hearing review process.				
ENCLOSURES:	See the December 12th Board of Supervisors Staff Report for the enclosures				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
					X



COUNTY OF FLUVANNA

"Responsive & Responsible Government"

BOS 2023-12-20 p.7 of 344
132 Main Street
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

BOARD OF SUPERVISORS STAFF REPORT

To: Fluvanna County Board of Supervisors
Case Number: SUP 23:08 JRWA

From: Douglas Miles, AICP, CZA
Districts: Columbia & Fork Union

General Information: This Special Use Permit request is scheduled for a Public Hearing on Wednesday, December 20, 2023 at 7:00 pm at 8880 James Madison Highway in the Carysbrook Performing Arts Center.

Requested Action:

SUP 23:08 James River Water Authority (JRWA) – A Special Use Permit request in the A-1, Agricultural, General District to permit Major Utilities under §22-4-2.2 on 75.5 +/- acres known as Tax Map 61 Section 1 Parcel 6 – raw water intake and pump station; Tax Map 53 Section A Parcels 54, 56, 58, 59 and 59A; Tax Map 53 Section 11 Parcels 6, 7, 8, 10, 11, 11A and 19; Tax Map 53 Section A Parcels 52, 53, 56A and 76; and Tax Map 61 Section A Parcel 1; and Tax Map 61 Section 1 Parcels 1 and 2B – that have a below ground 24-inch raw water pipeline. These parcels are generally located south of Bremono Road and along Bremono Road (SR 656) and then along East River Road (RT 6) in the Columbia Community Planning Area, Rural Residential and Rural Preservation Districts and the Columbia and Fork Union Election Districts.

Comprehensive Plan:

The 2009 Comprehensive Plan was amended by the Fluvanna County Board of Supervisors back on November 20, 2013 to allow and support this project that would be located in the eastern end of the County in what is designated as a Rural Preservation Area. The 2015 Comprehensive Plan still calls for Rural Preservation and it now also calls for Rural Residential which would support rural homes and the 2015 Infrastructure Chapter includes a 2015 JRWA raw water line map.

2015 Infrastructure Chapter:

The Infrastructure Chapter describes the James River Water Authority's raw water project that would include a proposed intake system on the James River and a raw water pipeline that would convey the extracted raw water through Fluvanna County and into Louisa County. The Fluvanna County Board of Supervisors signed and executed the Interjurisdictional Agreement with Louisa County, the Louisa County Water Authority and with the James River Water Authority all on October 2, 2013. Furthermore, the Fluvanna County Board of Supervisors also approved and executed the James River Water Authority Service Agreement on April 1, 2015. The current Comprehensive Plan was adopted in September 2015 and contains the JRWA water project map.

Infrastructure improvements require significant funding for initial development and for continual maintenance and operation. Comprehensive planning is vital to ensure the highest benefit is provided to the citizens in exchange for the cost of these services. Sustainable infrastructure is

the result of careful planning, design and implementation. New infrastructure, like County water should be designed within accordance with the best available technologies and environmental practices. A water system requires carefully managed and require cooperation from the county and state, and in this case a partner in an adjoining locality, with particular attention to future operation and maintenance needs and that are regulated by state agencies for water quality issues.

Special Use Permits:

When evaluating proposed uses for a special use permit, in addition to analyzing the potential adverse impacts of the use, staff utilizes two (2) general guidelines for evaluation as set forth in the Zoning Ordinance. First, the proposed use should not tend to change the character and established pattern of the area or community. The proposed major utilities use is to convey raw water to supply the long-term water needs of both Fluvanna County and Louisa County for the foreseeable future. The future of this area would be positively enhanced by this JRWA project.

The raw water intake will not be visible to the surrounding neighborhood homes in this portion of Fluvanna County. The raw water pump station, it may be visible to the adjoining property owners. However to the extent possible, the JRWA has designed the structure to blend into the existing landscape, including the use of split face masonry block and natural exterior colors. The raw waterline will be buried with a minimum cover of three (3) feet and not visible. During site construction, the surrounding property owners may see and/or hear the construction crews and equipment to install the intake, pump station and raw water piping. Upon completion of the project, the disturbed ground will be stabilized and returned to its original condition or better prior to site construction crews leaving the area and all instances of erosion after stabilization will be addressed by the contractor, if any to make the JRWA waterline project a completed use.

Second, the proposed use should be compatible with the uses permitted by right in that zoning district and shall not adversely affect the use of or the value of neighboring property. The proposed use should be compatible with the uses permitted by right in that zoning district. It is JRWA's belief that this new water project is advantageous and important to the future growth of Fluvanna County and it offers up these additional advantages including, but not limited to, the following: a long-term, sustainable water supply to meet Fluvanna County's water supply plan needs; be an economic development driver; and the potential for reduced homeowner's insurance premiums once the hydrants are installed and this use will become compatible with all other uses.

Planning Commission and Staff Recommended Conditions:

The construction, operation and maintenance of the James River Water Authority (JRWA) raw water line and pump station shall comply with local, state and federal permitting requirements.

The vehicular access to all businesses, residences and/or the farms along the raw water line route shall be maintained at all times. The James River Water Authority (JRWA) and/or its contractors shall be responsible for returning all the affected access points or mailboxes to equal or better conditions upon project completion.

Suggested Motion:

I move that the Board of Supervisors (Approve/deny/defer) SUP 23:08 James River Water Authority a Special Use Permit request in the A-1, Agricultural, General District to permit Major Utilities under §22-4-2.2 on 75.5 +/- acres known as Tax Map 61 Section 1 Parcel 6 – raw water intake and pump station; Tax Map 53 Section A Parcels 54, 56, 58, 59 and 59A; Tax Map 53 Section 11 Parcels 6, 7, 8, 10, 11, 11A and 19; Tax Map 53 Section A Parcels 52, 53, 56A and 76; and Tax Map 61 Section A Parcel 1; and Tax Map 61 Section 1 Parcels 1 and 2B – that have a below ground 24-inch raw water pipeline along with the two recommended case conditions found in the staff report.

Attachments:

- Exhibit 1- JRWA Project Location Map
- Exhibit 2 - Rose Property Layout
- Exhibit 3 - Complete Project Map
- Exhibit 4 - Property Owners List
- Exhibit 5 - 24” Raw Water Line Easement Plats
- Exhibit 6 - Raw Water Pump Station Elevations



COUNTY OF FLUVANNA

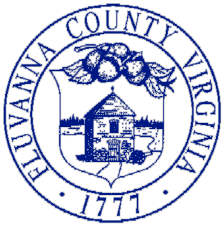
"Responsive & Responsible Government"

BOS 2023-12-20 p.10 of 344
132 Main Street
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

MEMORANDUM

Date: December 4, 2023
From: Valencia Porter
To: Douglas Miles
Subject: APO Memo Complete

Please be advised the attached letter went out to the attached list of Adjacent Property Owners for the December 12, 2023 Planning Commission meeting.



COUNTY OF FLUVANNA

"Responsive & Responsible Government"

BOS 2023-12-20 p.11 of 344
132 Main Street
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

PUBLIC HEARING NOTICE

December 4, 2023

RE: SUP 23:08 James River Water Authority – Raw Water Intake, Pump Station and Water Line

This is to notify you that the Fluvanna County Board of Supervisors will hold a public hearing on:

Meeting: Board of Supervisors Regular meeting
Date: **Wednesday, December 20, 2023 at 7:00 pm**
Location: Carysbrook Performing Arts Center
8880 James Madison Highway Fork Union, VA 23055

SUP 23:08 James River Water Authority – A Special Use Permit request in the A-1, Agricultural, General District to permit Major Utilities under §22-4-2.2 on 75.5 +/- acres known as Tax Map 61 Section 1 Parcel 6 – raw water intake and pump station; Tax Map 53 Section A Parcels 54, 56, 58, 59 and 59A; Tax Map 53 Section 11 Parcels 6, 7, 8, 10, 11, 11A and 19; Tax Map 53 Section A Parcels 52, 53, 56A and 76; and Tax Map 61 Section A Parcel 1; and Tax Map 61 Section 1 Parcels 1 and 2B that have a below ground 24-inch raw water pipeline. These parcels are generally located along Bremono Road (SR 656) and also along East River Road (RT 6) in the Columbia Community Planning Area, Rural Residential and Rural Preservation Districts and the Columbia and Fork Union Election Districts.

Please be advised that you can attend this meeting in person or you can visit Fluvanna County, 8:00 am – 5:00 pm, Monday through Friday, if you have any questions regarding this Special Use Permit application request. Please contact the Fluvanna County Planning & Community Development Department at 434.591.1910 or you may visit the Upcoming Public Meetings page at www.fluvannacounty.org where this case and any other pending case information is available.

Sincerely,

Douglas Miles

Douglas Miles, AICP, CZA
Community Development Director

ADJACENT PROPERTY OWNERS SUP 23:08			
TAX MAP	NAME	ADDRESS	CITY/STATE/ZIP
53-A-79, 75, 55,77	MARY TRUMBULL	428 RIVANNA WOODS	FORK UNION, VA 23055
53-A-76	JBB PROPERTIES LLC	PO BOX 445	MIDLOTHIAN, VA 23113
53-A-54A	MICHAEL & DEBRA SCHROEDER	228 LAKEVIEW DR	MINERAL, VA 23117
53-A-41,54,40,61-A-2	WILLIAM HAMMOND LIVING TRUST	537 GALE HILL RD	FORK UNION, VA 23055
53-A-52A	BRIDGET GAINES	38 BRYANTS FORD RD	FORK UNION, VA 23055
53-A-52, 50,	GEORGIA WELLS	32 BRYANTS FORD RD	FORK UNION, VA 23055
53-A-53	DOROTHY LE WHITE	8358 BREMO RD	FORK UNION, VA 23055
53-11-27	SUSAN HENRY LIVING TRUST	3920 W STREET NW #2	WASHINGTON, DC 20007
53-11-26	PAUL JR & SALLY WYLIE	188 SCENIC RIVER DR	COLUMBIA, VA 23038
53-11-23, 22	MARY MONCURE	393 SCENIC RIVER DR	COLUMBIA, VA 23038
53-A-60, 60A	ARSENAL AT POINT OF FORK, LLC	18 EAST MAIN ST	RICHMOND, VA 23219
53-11-11A	SCENIC RIVER RANCHES OWNERS ASSOC IN	188 SCENIC RIVER DR	COLUMBIA, VA 23038
53-11-21,53-11-20	KENNETH DROEGE	351 SCENIC RIVER DR	COLUMBIA, VA 23038
53-6-1A	KATELIN PERKINS	714 GALE HILL RD	FORK UNION, VA 23055
53-11-18, 19	CENTRAL VIRGINIA ELECTRIC CO-OP	PO BOX 247	LOVINGSTON, VA 22949-0247
53-6-1B	DOUGLAS & BARBARA FLEMING	4157 TAPSCOTT RD	COLUMBIA, VA 23038
53-6-1	PRESTON & CINDY FLEMING	812 GALE HILL RD	FORK UNION, VA 23055
53-A-61	RODNEY SR BIALKOWSKI TRUST	1215 POINT OF FORK RD	FORK UNION, VA 23055
53-A-56A	TRACY & DAVID SHEFFIELD	419 ORMOND DR	PEARL RIVER, LA 70452
53-A-56	BARRY & R CARTER MORRIS	7791 BREMO RD	FORK UNION, VA 23055
53-A-67, 8-17A,	COLONIAL PIPELINE COMPANY	PO BOX 1624	ALPHARETTA, GA 30009
52-6-5	LINDSAY SIEGFRIED III	2516 W GRACE ST APT 3	RICHMOND, VA 23220
53-A-59, 59A, 58	FRANCIS SEAY ET AL	7664 BREMO RD	FORK UNION, VA 23055
53-7-1, 6,	EUXINE D FAIX	332 POINT OF FORK UNION	FORK UNION, VA 23055
53-A-62A, 62	POINT OF FORK FARM LP	PO BOX 847	FORK UNION, VA 23055
53-7-7, 3, 5, 4	ROBERT & HARRIET COBB	PO BOX 382	FORK UNION, VA 23055
53-A-57,50A,57A,61-A-5	STANLEY SHEPHERD JR	7421 BREMO RD	FORK UNION, VA 23055



COMMONWEALTH OF VIRGINIA
COUNTY OF FLUVANNA
Application for Special Use Permit (SUP)

Owner of Record: Richard H. Jr., & Julia N. Rose
Applicant of Record: James River Water Authority
Address: 749 Carysbrook Road, Fork Union, VA 23055
Address: 132 Main Street, Palmyra, VA 22963
Phone: Fax: Phone: 494-591-1910 Fax:
Email: edahl@fluvannacounty.org

Representative:
Address:
Phone: Fax:
Email:

Note: If applicant is anyone other than the owner of record, written authorization by the owner designating the applicant as the authorized agent for all matters concerning the request shall be filed with this application.

If property is in an Agricultural Forestal District, or Conservation Easement, please list information here:

Tax Map and Parcel(s) 61-1-6 and attached parcels list.

Acreeage 75.5 Zoning A-1

Deed Book and Page:

Location of Parcel: Breomo Road - James River frontage

If any Deed Restrictions, please attach a copy

Request for an SUP for the purpose of: Construct a raw water supply system, including a raw water intake, pumping station and raw water lines

*Ten copies of a sketch plan (8.5x11 inches or 11x17 inches) must be submitted, showing size and location of the lot, dimensions and location of the proposed building, structure or proposed use, and the dimensions and location of the existing structures on the lot.

By signing this application, the undersigned owner/applicant authorizes entry onto the property by County Employees, the Planning Commission, and the board of Supervisors during the normal discharge of their duties in regard to this request and acknowledges that county employees will make regular inspections of the site.

Date: 10/2/23 Signature of Owner/Applicant: [Signature]

Subscribed and sworn to before me this 2nd day of October, 2023

Notary Public: [Signature] Register # 7075991

My commission expires: 06/30/2024

Certification: Date: 10/2/2023



Table with columns for Office Use Only, Planning Commission, and Board of Supervisors. Rows include Date Received, Pre-Application Meeting, PH Sign Deposit Received, Application #, Fees, Amendment of Condition, Telecommunications Tower fee, Election District, Planning Area, Advertisement Dates, APO Notification, Date of Hearing, and Decision.



**Commonwealth of Virginia
County of Fluvanna
Public Hearing Sign Deposit**

Name: James River Water Authority C/O Fluvanna County Administrator
Address: 132 Main Street / P.O. Box 540
City: Palmyra
State: VA Zip Code: 22963

I hereby certify that the sign issued to me is my responsibility while in my possession. Incidents which cause damage, theft, or destruction of these signs will cause a partial or full forfeiture of this deposit.

 10/2/23
Applicant Signature Date

*Number of signs depends on number of roadways property adjoins.

OFFICE USE ONLY	
Application #: BZA _____ :	CPA _____ :
SUP _____ :	ZMP _____ :
ZTA _____ :	_____ :
\$90 deposit paid per sign*:	Approximate date to be returned:

Describe briefly the **improvements** proposed. State whether new buildings are to be constructed, existing buildings are to be used, or additions made to existing buildings.

See attached narrative.

NECESSITY OF USE: Describe the reason for the requested change.

See attached narrative.

PROTECTION OF ADJOINING PROPERTY: Describe the effects of the proposed use on adjacent property and the surrounding neighborhood. What protection will be offered adjoining property owners?

See attached narrative.

ENHANCEMENT OF COUNTY: Why does the applicant believe that this requested change would be advantageous to the County of Fluvanna? (Please substantiate with facts.)

See attached narrative.

PLAN: Furnish plot plan showing boundaries and dimensions of property, width of abutting right-of-ways, location and size of buildings on the site, roadways, walks, off-street parking and loading space, landscaping, etc. Architect's sketches showing elevations of proposed buildings and complete plans are desirable and may be required with the application.
Remarks:

See attached narrative.

Commonwealth of Virginia
County of Fluvanna
Special Use Permit Checklist

The following information shall be submitted with the application and is to be provided by the applicant for the processing of the application:

Applicant must supply	Staff Checklist
Completed Special Use Permit signed by the current owner(s) or lessee or written confirmation from the current owner or lessee granting the right to submit the application	
Ten (10) copies of a Site Plan for any expansion or new construction Include: <ul style="list-style-type: none"> • Plot plan or survey plat at an appropriate scale • Location and dimension of existing conditions and proposed development • <i>Commercial and Industrial Development:</i> parking, loading, signs, lighting, buffers and screening • Copy of the Tax Map showing the site (preferred) • General Location Map (preferred) 	
Supporting photographs are not required, but suggested for evidence	

All maps and plans submitted are to be either 8.5"x 11" or 11"x 17". One original of any size may be for staff use at the public hearing.

Staff Only	Staff Checklist
Preliminary review by planning staff for completeness and content:	
<ul style="list-style-type: none"> • Technical Review Committee review and comment • Determine all adjacent property owners • Placed as a Public Hearing on the next available agenda of the Planning Commission. 	
Notification of the scheduled Public Hearing to the following:	
<ul style="list-style-type: none"> • Applicant • All adjacent property owners • Local Newspaper advertisement 	
Staff Report to include, but not be limited to:	
<ul style="list-style-type: none"> • General information regarding the application • Any information concerning utilities or transportation • Consistency with good planning practices • Consistency with the comprehensive plan • Consistency with adjacent land use • Any detriments to the health, safety and welfare of the community. 	

Page 5 of 5
For Applicant

The Special Use Permit application fee is made payable to the **County of Fluvanna**.

Meetings for the processing of the application

Applications must be submitted by the first working day of the month to have the process start that month. Applications received after the first working day will have the process start the following month.

Process:

1. Placed on next available Technical Review Committee Agenda.
2. Placed as a Public Hearing on the next available agenda of the Planning Commission the following month. Staff Report and Planning Commission recommendation forwarded to the Board.
3. Placed as a Public Hearing on the next available agenda of the Board of Supervisors (usually the same month as the Planning Commission).

Applicant or a representative must appear at the scheduled hearings.

The Technical Review Committee provides a professional critique of the application and plans. The Planning Commission may recommend to the Board of Supervisors: approval; approval subject to resubmittal or correction; or denial of the special use permit.

Board Actions

After considering all relevant information from the applicant and the public, the Board will deliberate on points addressed in the Staff Report.

The Board may approve; deny; or defer the request pending further consideration; or remand the case back to the Planning Commission for further consideration.

With **approval**, the development may proceed.

If **denied**, an appeal to the Courts may be prescribed by law

No similar request for a Special Use Permit for the same use at the same site may be made within one year after the denial.

County of Fluvanna
Douglas Miles
Community Development Director
132 Main Street
Palmyra, VA 22963

September 29, 2023

Re: AUTHORIZATION TO SUBMIT LAND USE APPLICATIONS

Dear Douglas Miles:

Richard H. Rose, Jr & Julia N. Rose, Owners (the "Owners") of Fluvanna County tax parcel 61-1-6 (the "Property"). The Owner desires to allow the James River Water Authority ("JRWA") and its authorized agents to submit land use applications affecting the Property, such as, but not limited to, Special Use Permits, Site Development Plan Applications, and other similar land use applications affecting the Property (collectively, the "Land Use Applications"). Authorization includes the authority to take any other steps, and submit any other documentation to Fluvanna County necessary to effectuate the Land Use Applications.


Julia N. Rose


Date

Describe briefly the improvements proposed. State whether new buildings are to be constructed, existing buildings are to be used, or additions made to existing buildings.

The James River Water Authority (“JRWA”) proposes to construct a new raw water intake, pump station and 24" diameter raw water pipeline. The proposed improvements associated with this application include a raw water intake in the James River, a raw water pumping station to be located on the rose property, and a below ground 24" raw water pipeline all of which is part of the James River Water Authority project. The pumping station includes an above ground structure (structure elevations included), elevated above the existing flood plain grade. The raw water intake is a structure that will be located below grade in the James River.

NECESSITY OF USE: Describe the reason for the requested change:

The use is to convey raw water to supply the long-term water needs of both Fluvanna County and Louisa County for the foreseeable future.

PROTECTION OF ADJOINING PROPERTY: Describe the effects of the proposed use on adjacent property and the surrounding neighborhood. What protection will be offered adjoining property owners?

The raw water intake should not be visible to surrounding neighborhood. The raw water pump station may be visible to the adjoining property owners; however, to the extent possible, the JRWA has designed the structure to blend into the existing landscape, including the use of split face/masonry block and natural exterior colors. The raw waterline will be buried with a minimum cover of 3' and not visible. During construction, the surrounding property/neighborhood owners will see and hear construction crews and equipment working to install the intake, pump station and raw water piping. Upon completion of the project, the disturbed ground will be stabilized and returned to its original condition or better prior to construction crews leaving the area. Instances of erosion after stabilization will be addressed by the contractor upon being notified.

ENHANCEMENT OF COUNTY: Why does the applicant believe that this requested change would be advantageous to the County of Fluvanna? (Please substantiate with facts).

The Fluvanna County Board of Supervisors (FCBOS) signed and executed the Interjurisdictional Agreement (IA) with Louisa County, the Louisa County Water Authority (LCWA) and the James River Water Authority (JRWA) on October 2, 2013. Conforming to the terms set forth in the IA, the FCBOS voted to amend the Fluvanna County Comprehensive Plan on November 20, 2013, to allow and support this project, which will be located in the eastern end of the county in what is designated a rural preservation area. Furthermore, the FCBOS also approved and executed the James River Water Authority Service Agreement on April 1, 2015. It is JRWA's belief that this project is advantageous and important to the future growth of Fluvanna County and the actions of the FCBOS to date further signify our belief. JRWA also offers additional advantages including, but not limited to the following:

- 1) long term, sustainable water supply to meet Fluvanna County's long term water supply plan needs;
- 2) economic development driver;
- 3) potential for reduced homeowners insurance premiums once the hydrants are installed;
- 4) 50 percent share of the raw water capacity.

PLAN: furnish project plan showing boundaries and dimensions of property, width of abutting row's, location and size of buildings on the site, roadways, walks, off-street parking and loading space, landscaping, etc. Architect's sketches showing elevations of proposed buildings and complete plans are desirable and may be required with the application.

REMARKS:

The attached exhibits demonstrate the following:

Exhibit 1 – JRWA Project Location Map and Adjacent Property Owners.

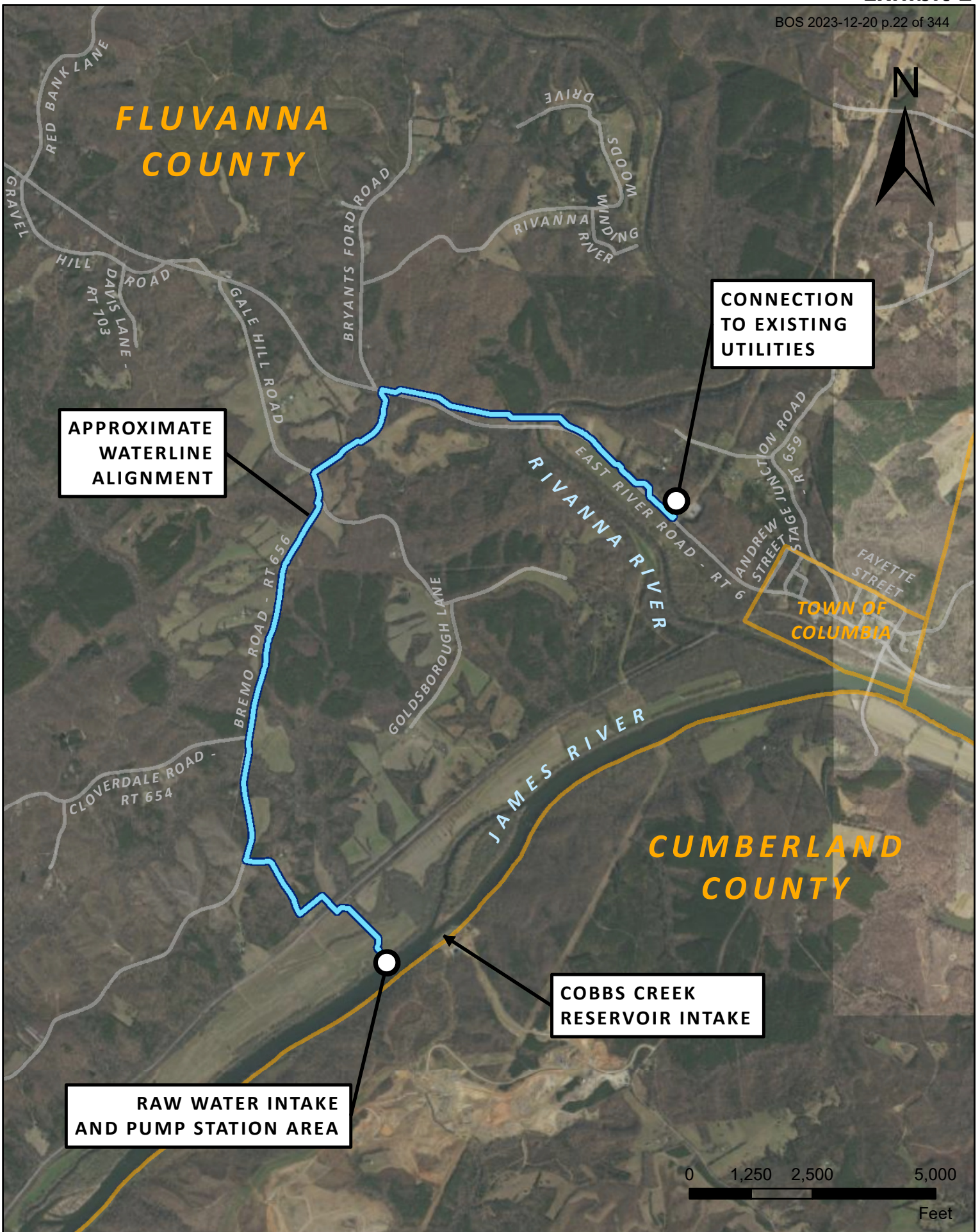
Exhibit 2 - Rose Property Layout (4 pages): Utility Lot Subdivision with various easements. This exhibit shows the pump station parcel, location of the intake structure, and permanent and temporary construction easements associated with the 24” raw water line.

Exhibit 3 - Complete Project Map: This exhibit illustrates the entire infrastructure project, originating at the James River to the point of interconnection with Louisa County’s existing infrastructure on the CVEC parcel, north of Rt. 6.

Exhibit 4 – Property Owners List: In addition to the Rose property, this list is inclusive of all property owners the JRWA will purchase permanent easements and/or temporary construction easements from.

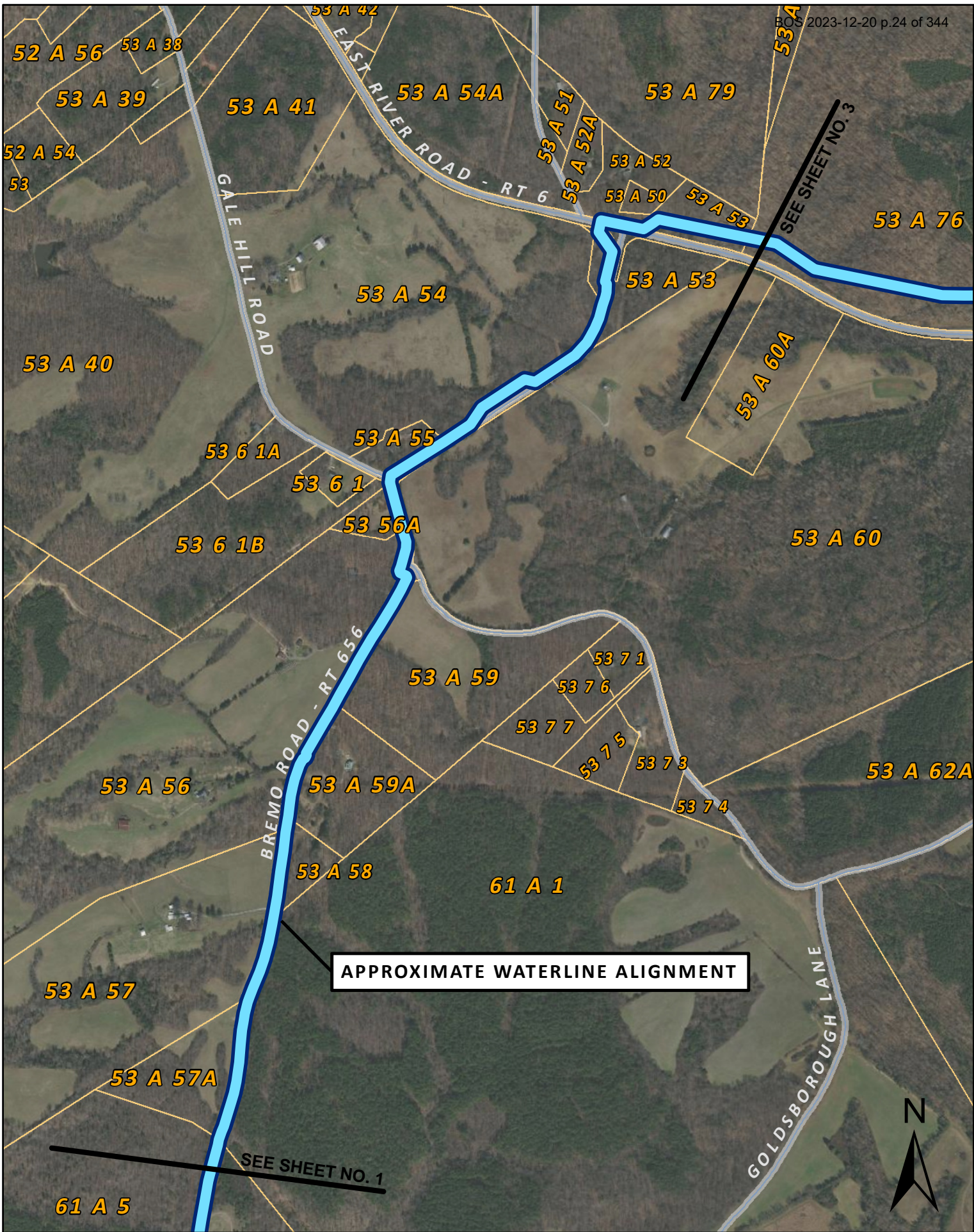
Exhibit 5 - 24” Raw Water Line Easement Plats (16 pages): Easement Plats for properties listed in Exhibit 3. The easement plats identify the location and square footage of each easement.

Exhibit 6 - Raw Water Pump Station Elevations: Directional elevations exhibit.

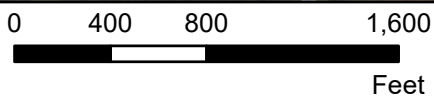


JRWA RAW WATER FACILITIES

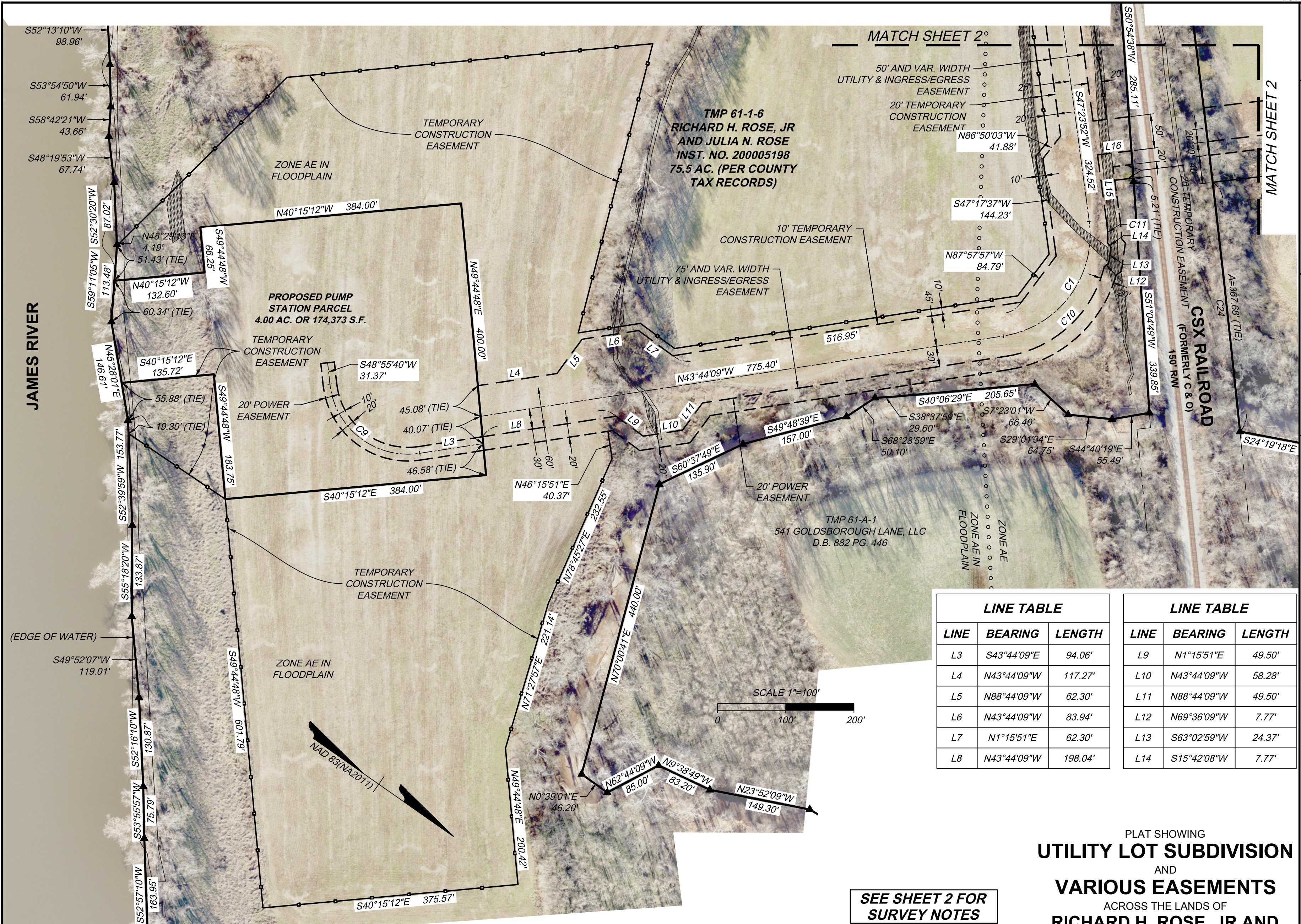
JUNE 2022
PROJECT LOCATION MAP



JRWA RAW WATER FACILITIES



JUNE 2022
SHEET NO. 2

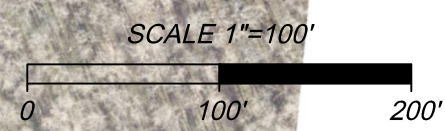


LINE TABLE

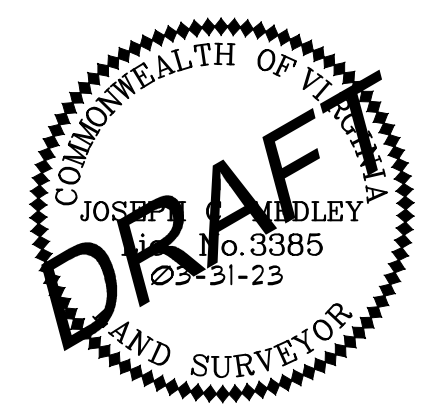
LINE	BEARING	LENGTH
L3	S43°44'09"E	94.06'
L4	N43°44'09"W	117.27'
L5	N88°44'09"W	62.30'
L6	N43°44'09"W	83.94'
L7	N1°15'51"E	62.30'
L8	N43°44'09"W	198.04'

LINE TABLE

LINE	BEARING	LENGTH
L9	N1°15'51"E	49.50'
L10	N43°44'09"W	58.28'
L11	N88°44'09"W	49.50'
L12	N69°36'09"W	7.77'
L13	S63°02'59"W	24.37'
L14	S15°42'08"W	7.77'



SEE SHEET 2 FOR SURVEY NOTES



AREA TABULATION:

ORIGINAL (TM 61-1-6)	75.50 ACRES
NEW UTILITY LOT	4.00 ACRES
REMAINDER (TM 61-1-6)	71.50 ACRES

EASEMENT TABULATION:

	TM 61-6-1	TM 61-1-2B	NEW LOT
UTILITY/ACCESS	3.23 AC.	2.74 AC.	
UTILITY	0.06 AC.	1.47 AC.	
POWER	0.56 AC.	1.13 AC.	0.14 AC.
TEMP. CONST.	11.81 AC.	5.39 AC.	

CURVE TABLE

CURVE	RADIUS	LENGTH	TANGENT	DELTA	CHORD BEARING	CHORD
C1	150.00'	232.65'	147.06'	88°51'59"	N88°10'09"W	210.02'
C9	115.00'	185.99'	120.47'	92°39'49"	S2°35'45"W	166.37'
C10	175.00'	206.14'	116.91'	67°29'28"	N77°28'53"W	194.43'
C11	175.00'	30.64'	15.36'	10°01'59"	S52°18'37"W	30.61'
C24	23003.31'	929.37'	464.75'	2°18'53"	S48°02'46"W	929.31'

PLAT SHOWING
UTILITY LOT SUBDIVISION
 AND
VARIOUS EASEMENTS
 ACROSS THE LANDS OF
RICHARD H. ROSE, JR AND
JULIA N. ROSE
 BEING
 TAX MAP PARCELS 61-1-2B & 61-1-6
 IN THE
 FORK UNION MAGISTERIAL DISTRICT
 FLUVANNA COUNTY, VIRGINIA

Fork Union Mag. District	Fluvanna County, VA
DATE: March 31, 2023	SCALE: 1" = 100'
SHEET 1 OF 4	J.N.: 39677.003
DRAWN BY: TEB	CHECK BY: JCM

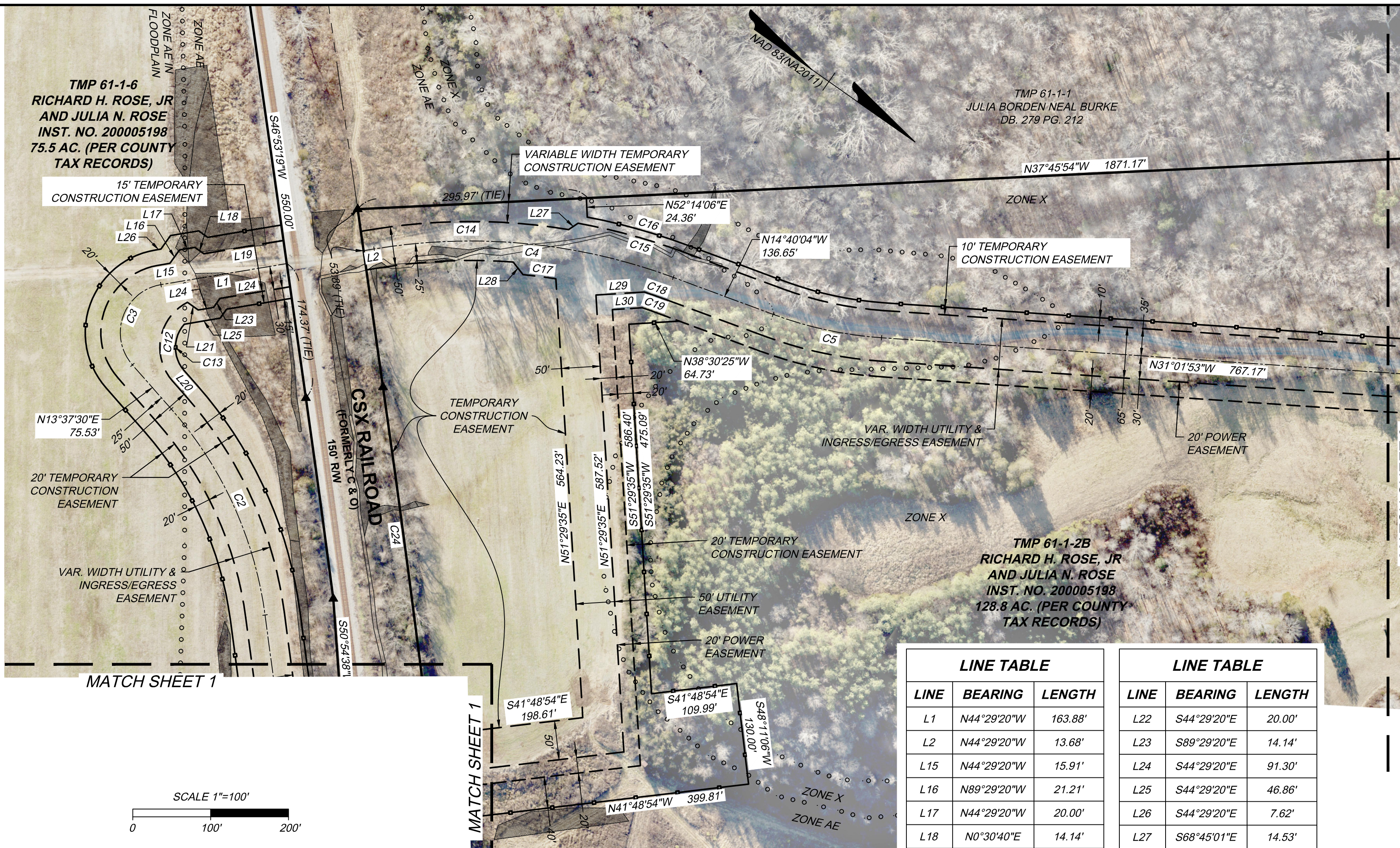
THIS DRAWING PREPARED AT THE
CORPORATE OFFICE
 Suite 300 | Richmond, VA 23225
 1001 Boulders Parkway
 TEL 804-200-6500 FAX 804-560-1016 www.timmons.com

YOUR VISION ACHIEVED THROUGH OURS.

TIMMONS GROUP

Site Development | Residential | Infrastructure | Technology

Y:\904139677_003-JRWA_Alt-1C_Survey\DWG\Exhibit\99677_003-V-XPBNDY-ESMT_v3_TB_IMG.dwg | Plotted on 4/18/2023 12:04 PM | by Joe Medley



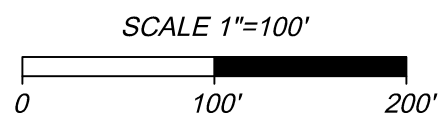
TMP 61-1-6
RICHARD H. ROSE, JR
AND JULIA N. ROSE
INST. NO. 200005198
75.5 AC. (PER COUNTY
TAX RECORDS)

TMP 61-1-1
JULIA BORDEN NEAL BURKE
DB. 279 PG. 212

TMP 61-1-2B
RICHARD H. ROSE, JR
AND JULIA N. ROSE
INST. NO. 200005198
128.8 AC. (PER COUNTY
TAX RECORDS)

MATCH SHEET 1

MATCH SHEET 3



LINE TABLE		
LINE	BEARING	LENGTH
L1	N44°29'20"W	163.88'
L2	N44°29'20"W	13.68'
L15	N44°29'20"W	15.91'
L16	N89°29'20"W	21.21'
L17	N44°29'20"W	20.00'
L18	N0°30'40"E	14.14'
L19	N44°29'20"W	103.70'
L20	N13°37'30"E	26.04'
L21	S0°30'40"W	16.93'

LINE TABLE		
LINE	BEARING	LENGTH
L22	S44°29'20"E	20.00'
L23	S89°29'20"E	14.14'
L24	S44°29'20"E	91.30'
L25	S44°29'20"E	46.86'
L26	S44°29'20"E	7.62'
L27	S68°45'01"E	14.53'
L28	N17°04'35"E	20.45'
L29	N38°30'25"W	62.31'
L30	N38°30'25"W	38.47'

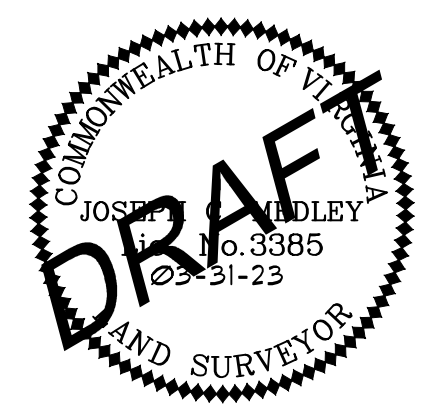
CURVE TABLE						
CURVE	RADIUS	LENGTH	TANGENT	DELTA	CHORD BEARING	CHORD
C2	500.00'	294.72'	151.78'	33°46'22"	S30°30'41"W	290.47'
C3	62.50'	132.96'	112.49'	121°53'10"	S74°34'05"W	109.27'
C4	750.00'	390.36'	199.71'	29°49'16"	N29°34'42"W	385.97'
C5	500.61'	142.97'	71.98'	16°21'50"	N22°50'58"W	142.49'
C12	65.00'	118.36'	83.69'	104°19'49"	N65°47'24"E	102.67'
C13	45.00'	65.14'	39.77'	82°56'38"	N55°05'48"E	59.60'
C14	775.00'	255.09'	128.71'	18°51'33"	S35°03'34"E	253.94'
C15	785.00'	139.59'	69.98'	10°11'18"	S19°45'42"E	139.40'
C16	795.00'	131.04'	65.67'	9°26'39"	S19°23'23"E	130.89'
C17	710.00'	42.59'	21.30'	3°26'14"	N27°49'09"W	42.59'
C18	720.00'	28.36'	14.18'	2°15'23"	N15°47'45"W	28.35'
C19	700.00'	23.78'	11.89'	1°56'48"	N15°38'27"W	23.78'

SURVEY NOTES:

THE BOUNDARY SHOWN HEREON IS COMPILED BASED ON DEEDS AND PLATS OF RECORD IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF FLUVANNA COUNTY, VIRGINIA AND EVIDENCE RECOVERED INCIDENTAL TO A FIELD SURVEY BY TIMMONS GROUP COMPLETED ON DECEMBER 2, 2022.

HORIZONTAL DATUM IS BASED ON NAD83 (NA2011), VIRGINIA STATE GRID, SOUTH ZONE. DATUM ESTABLISHED THROUGH NETWORK GPS (LEICA SmartNET) OBSERVATIONS.

BASED ON FEMA FLOOD INSURANCE RATE MAP (FIRM), MAP NO. 51065C0280C, PANEL 280 OF 295, EFFECTIVE DATE MAY 16, 2008, THE PROPERTY SHOWN HEREON LIES IN FLOODWAY AREAS IN ZONE AE (THE FLOODWAY IS THE CHANNEL OF THE STREAM PLUS ANY ADJACENT FLOODPLAIN AREAS THAT MUST BE KEPT FREE OF ENCROACHMENT SO THAT THE 1% ANNUAL CHANCE FLOOD CAN BE CARRIED WITHOUT SUBSTANTIAL INCREASES IN FLOOD HEIGHTS), ZONE AE (BASE FLOOD ELEVATIONS DETERMINED), SHADED ZONE X (AREAS OF 0.2% ANNUAL CHANCE FLOOD; AREAS OF 1% ANNUAL CHANCE FLOOD WITH AVERAGE DEPTHS OF LESS THAN 1 FOOT OR WITH DRAINAGE AREAS LESS THAN 1 SQUARE MILE; AND AREAS PROTECTED BY LEVEES FROM 1% ANNUAL CHANCE FLOOD), AND UNSHADED ZONE X (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN).



PLAT SHOWING
UTILITY LOT SUBDIVISION
AND
VARIOUS EASEMENTS
ACROSS THE LANDS OF
RICHARD H. ROSE, JR AND
JULIA N. ROSE
BEING
TAX MAP PARCELS 61-1-2B & 61-1-6
IN THE
FORK UNION MAGISTERIAL DISTRICT
FLUVANNA COUNTY, VIRGINIA

Fork Union Mag. District	Fluvanna County, VA
DATE: March 31, 2023	SCALE: 1" = 100'
SHEET 2 OF 4	J.N.: 39677.003
DRAWN BY: TEB	CHECK BY: JCM

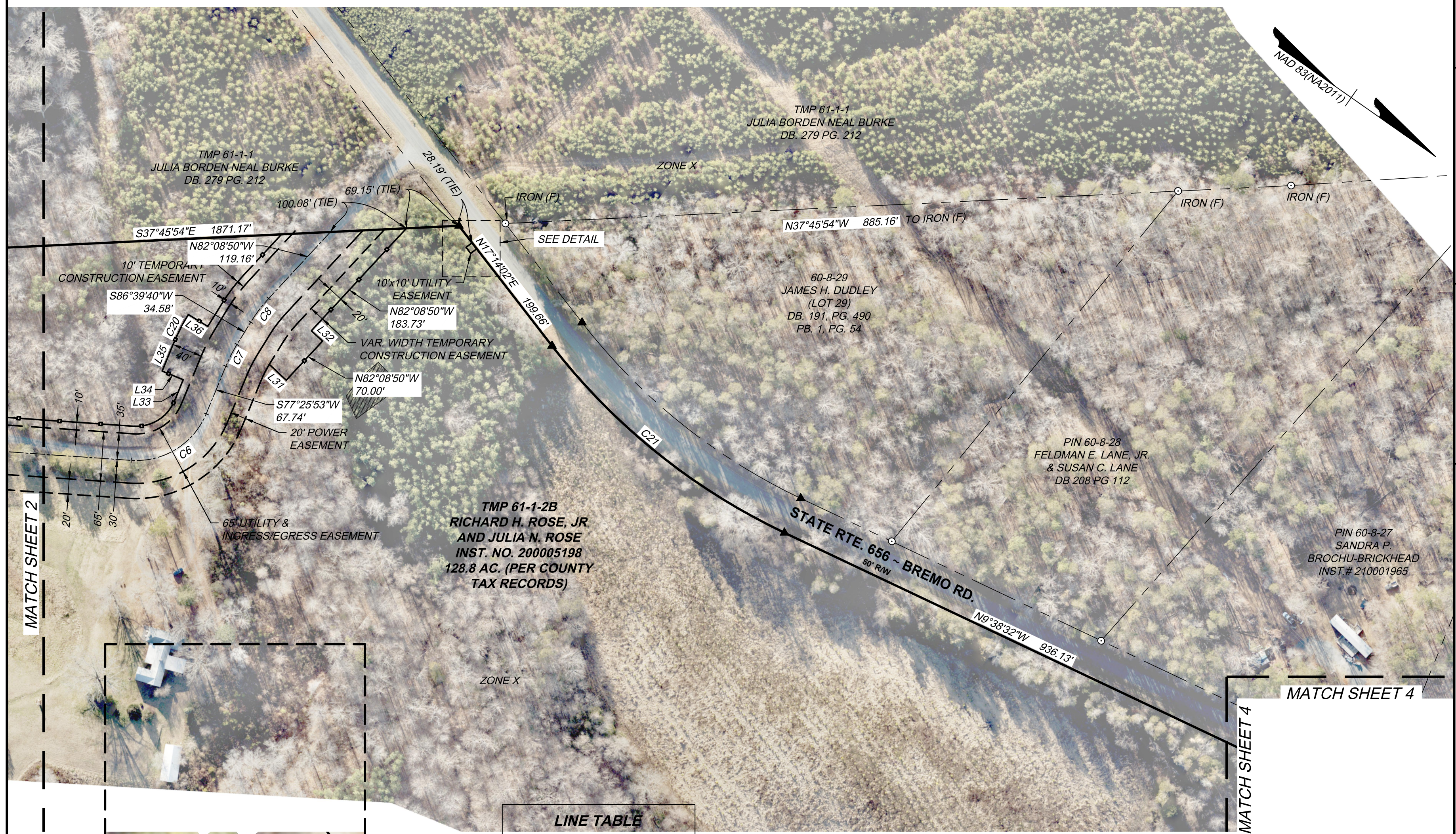
THIS DRAWING PREPARED AT THE
COMPANET OFFICE
1001 Boulder Parkway, Suite 300 | Richmond, VA 23225
TEL: 804-200-6500 FAX: 804-560-1016 www.timmons.com

YOUR VISION ACHIEVED THROUGH OURS.

Site Development | Residential | Infrastructure | Technology

TIMMONS GROUP

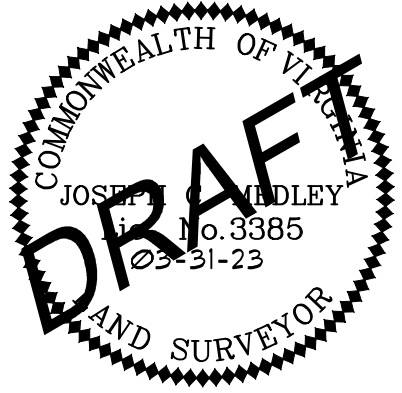
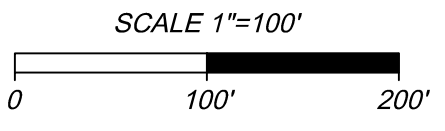
Y:\904139677_003-JRWVA_Alt-1C_Survey\DWG\Exhibit\99677_003-V-XPBNDY-ESMT_v3_TB_IMG.dwg | Plotted on 4/18/2023 12:06 PM | by Joe Medley



DETAIL
1" = 10'

LINE TABLE		
LINE	BEARING	LENGTH
L31	N7°51'10"E	20.00'
L32	S7°51'10"W	20.00'
L33	N77°25'53"E	30.00'
L34	N12°34'07"W	30.00'
L35	N77°25'53"E	37.74'
L36	S3°20'20"E	30.00'

CURVE TABLE						
CURVE	RADIUS	LENGTH	TANGENT	DELTA	CHORD BEARING	CHORD
C6	99.20'	123.85'	71.46'	71°32'14"	N66°48'00"W	115.96'
C7	200.00'	32.22'	16.14'	9°13'47"	S82°02'46"W	32.18'
C8	200.00'	39.07'	19.60'	11°11'30"	N87°44'35"W	39.00'
C20	275.00'	44.30'	22.20'	9°13'47"	N82°02'46"E	44.25'
C21	843.51'	395.67'	201.55'	26°52'34"	N3°47'45"E	392.05'

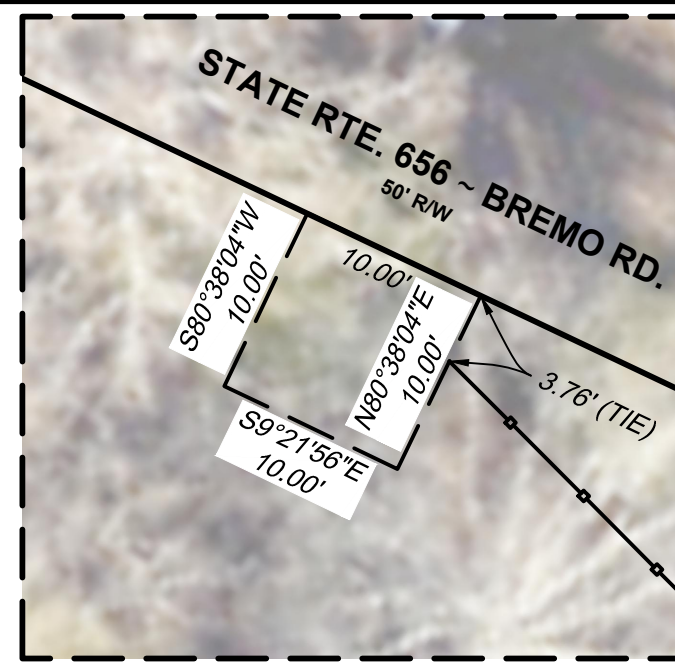


PLAT SHOWING
UTILITY LOT SUBDIVISION
 AND
VARIOUS EASEMENTS
 ACROSS THE LANDS OF
RICHARD H. ROSE, JR AND
JULIA N. ROSE
 BEING
 TAX MAP PARCELS 61-1-2B & 61-1-6
 IN THE
 FORK UNION MAGISTERIAL DISTRICT
 FLUVANNA COUNTY, VIRGINIA

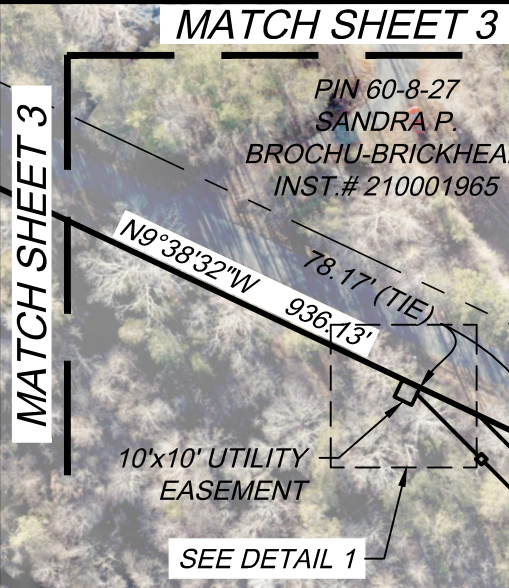
Fork Union Mag. District	Fluvanna County, VA
DATE: March 31, 2023	SCALE: 1" = 100'
SHEET 3 OF 4	J.N.: 39677.003
DRAWN BY: TEB	CHECK BY: JCM

TIMMONS GROUP

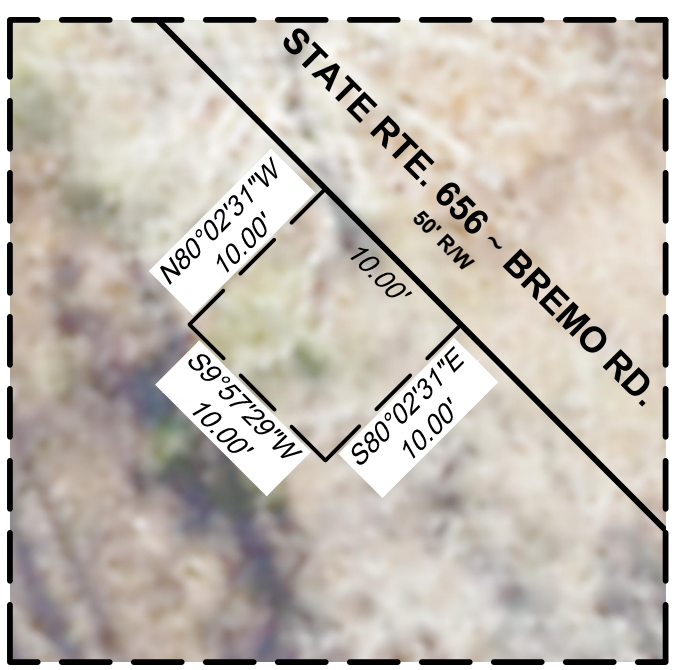
YOUR VISION ACHIEVED THROUGH OURS.
 Site Development | Residential | Infrastructure | Technology
 THIS DRAWING PREPARED AT THE
COMPASS OFFICE
 1001 Boulders Parkway, Suite 300 | Richmond, VA 23225
 TEL: 804-200-6500 FAX: 804-560-1016 www.timmons.com



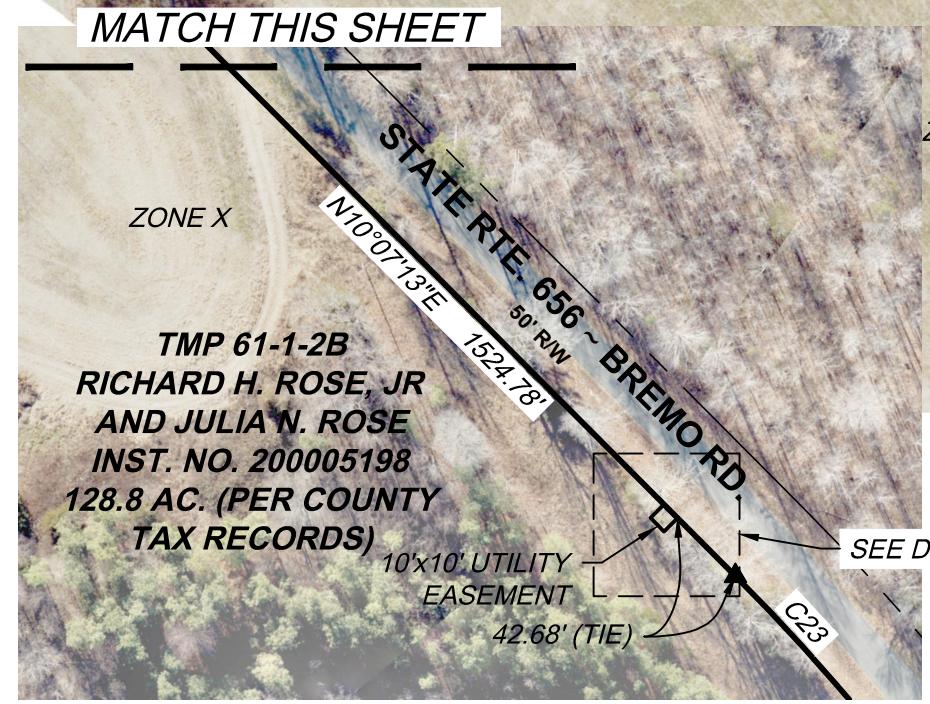
DETAIL 1
1" = 10'



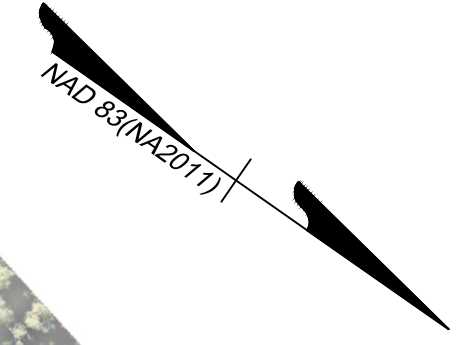
SEE DETAIL 1



DETAIL 2
1" = 10'



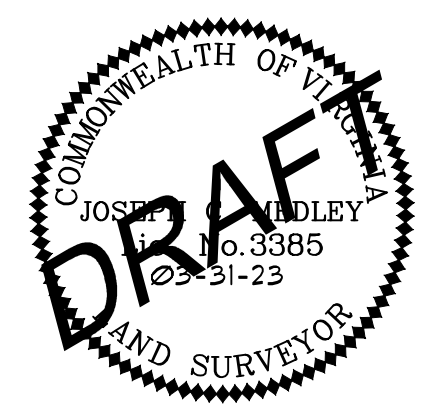
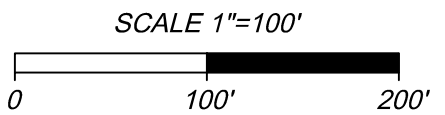
SEE DETAIL 2



PLAT SHOWING
UTILITY LOT SUBDIVISION
 AND
VARIOUS EASEMENTS
 ACROSS THE LANDS OF
RICHARD H. ROSE, JR AND
JULIA N. ROSE
 BEING
 TAX MAP PARCELS 61-1-2B & 61-1-6
 IN THE
 FORK UNION MAGISTERIAL DISTRICT
 FLUVANNA COUNTY, VIRGINIA

Fork Union Mag. District	Fluvanna County, VA
DATE: March 31, 2023	SCALE: 1" = 100'
SHEET 4 OF 4	J.N.: 39677.003
DRAWN BY: TEB	CHECK BY: JCM

CURVE TABLE						
CURVE	RADIUS	LENGTH	TANGENT	DELTA	CHORD BEARING	CHORD
C22	784.15'	270.47'	136.59'	19°45'46"	N0°14'20"E	269.13'
C23	1120.92'	152.51'	76.37'	7°47'44"	N14°01'05"E	152.40'



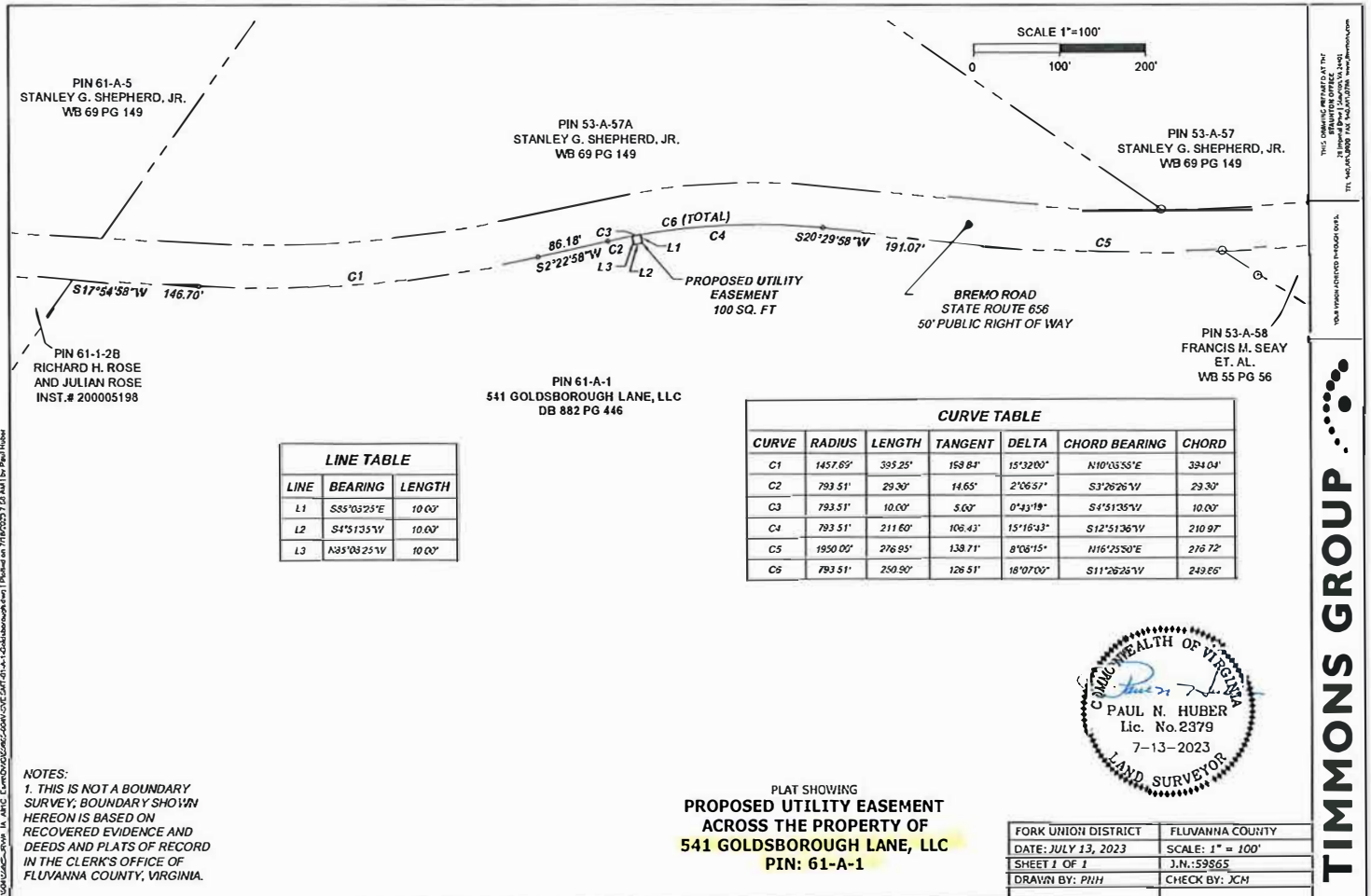
Y:\904139677_003-JRWVA_Alt-TC_Survey\DWG\Exhibit\39677_003-V-XPBNDY-ESMT_v3_TB_IMG.dwg | Plotted on 4/18/2023 12:09 PM | by Joe Medley

YOUR VISION ACHIEVED THROUGH OURS
 THIS DRAWING PREPARED AT THE
COMPETE OFFICE
 Suite 300 | Richmond, VA 23225
 TEL 804-200-6500 FAX 804-560-1016 www.timmons.com

TIMMONS GROUP
 Site Development | Residential | Infrastructure | Technology

EXHIBIT 4

Parcel	Landowner	Easement Area Square +/-			
		Fee Simple +/-	Perm. Utility	Temp. Const.	Perm Access
53-A-54	William R. Hammond, Trustee under the William R. Hammond Living Trust, dated February 8, 2018.	0.00	16,041	18,268	0.00
53-A-56	Morris, Barry S. & R. Carter	0.00	9,936	1,880	0.00
53-A-58	Francis Michael Seay, Kenneth R. Seay, James Seay, Heirs at Law of Samuel Joseph Seay	0.00	100	0	0.00
53-A-59	Francis Michael Seay, Kenneth R. Seay, James Seay, Heirs at Law of Ina G. Seay	0.00	100	0	0.00
53-A-59A	Seay, Susanna M.	0.00	1,804	1,351	0.00
53-11-10	Isaac R. Shelley and Jody A. Shelley and Shelbeck Excavating, LLC	0.00	100	4,760	0.00
53-11-11	Shelbeck Excavating, LLC	0.00			0.00
53-11-11a	Scenic River Ranches Property Owners Association, Inc.	0.00	10,479	54,954	0.00
53-11-19	Central Virginia Electrical Cooperative	0.00	100	595	0.00
53-11-6	Shelley, Isaac R.	0.00	1,023	1,135	0.00
53-11-7	Shelley, Isaac R.	0.00	100	0	0.00
53-11-8	Shelley, Isaac R.	0.00	4,020	1,943	0.00
53-a-76	JBB Properties, LLC	0.00			0.00
53-56a	Sheffield, Tracy L. & David W.	0.00	7,241	0	0.00
61-A-1	541 Goldsborough Lane, LLC	0.00	100	0	0.00
53A-52	Heirs at Law of Georgia Ann Wells	0.00	14,595	20,844	0.00
53-A-53	Heirs at Law of Nelson Winston and Dorothy White, as her life estate	0.00	25,085	15,916	0.00
61-1-1	Rose, Richard & Julie Burke	0.00	27,878	13,504	0.00
61-1-2B	Rose, Richard & Julie Burke	0.00	232,610	234,788	0.00



LINE TABLE

LINE	BEARING	LENGTH
L1	S85°03'25"E	10.00'
L2	S4°51'35"W	10.00'
L3	N85°08'25"W	10.00'

CURVE TABLE

CURVE	RADIUS	LENGTH	TANGENT	DELTA	CHORD BEARING	CHORD
C1	1457.65'	395.25'	153.84'	15°32'00"	N10°03'55"E	334.04'
C2	793.51'	29.30'	14.65'	2°06'57"	S3°28'26"W	29.30'
C3	793.51'	10.00'	5.00'	0°43'19"	S4°51'35"W	10.00'
C4	793.51'	211.60'	106.43'	15°16'43"	S12°51'36"W	210.97'
C5	1950.00'	276.95'	138.71'	8°08'15"	N16°25'50"E	276.72'
C6	793.51'	250.90'	126.51'	18°07'00"	S11°26'25"W	243.65'

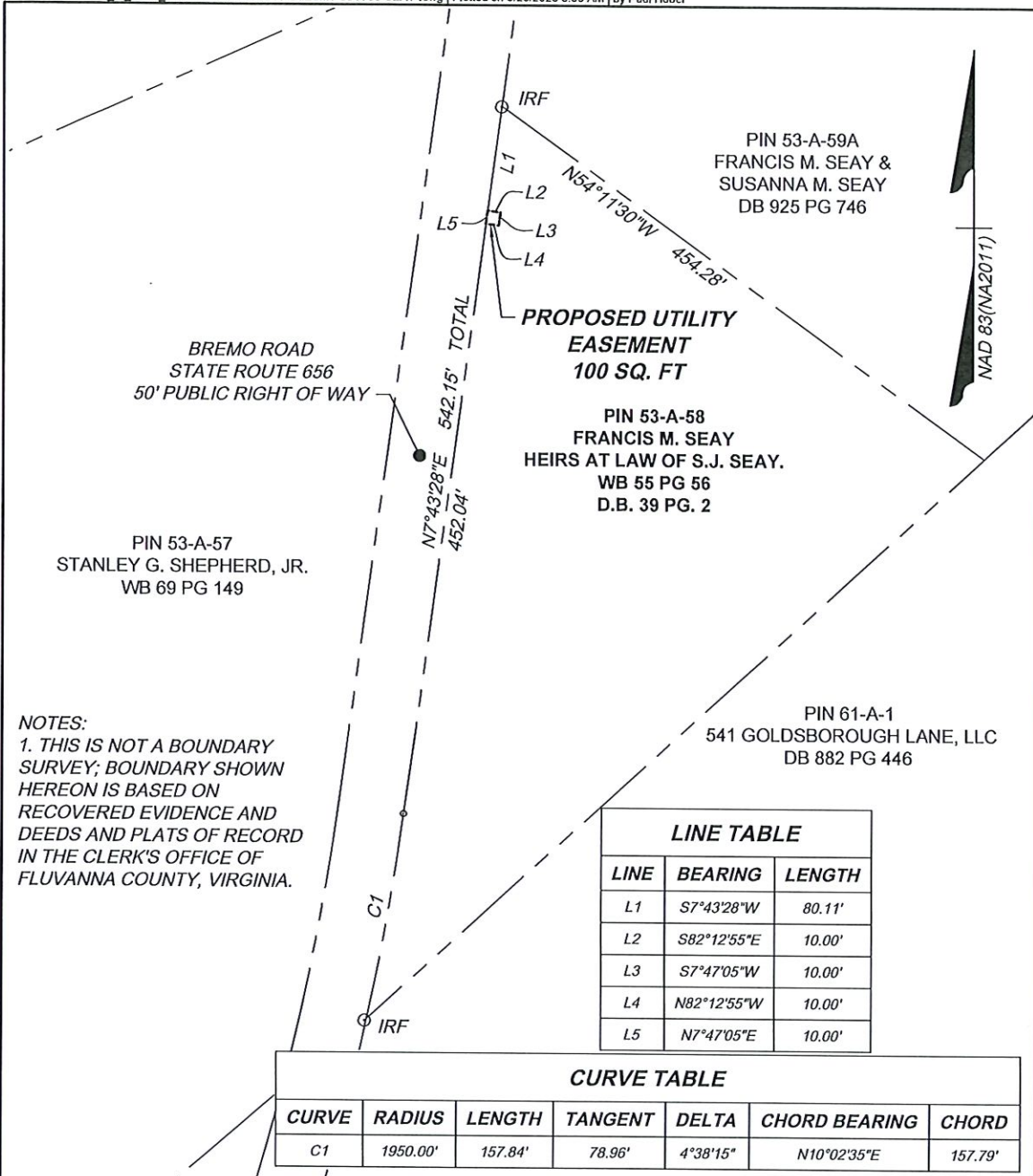


PLAT SHOWING
**PROPOSED UTILITY EASEMENT
 ACROSS THE PROPERTY OF
 541 GOLDSBOROUGH LANE, LLC
 PIN: 61-A-1**

FORK UNION DISTRICT	FLUVANNA COUNTY
DATE: JULY 13, 2023	SCALE: 1" = 100'
SHEET 1 OF 1	J.N.:59865
DRAWN BY: PHH	CHECK BY: JCM

NOTES:
 1. THIS IS NOT A BOUNDARY SURVEY; BOUNDARY SHOWN HEREON IS BASED ON RECOVERED EVIDENCE AND DEEDS AND PLATS OF RECORD IN THE CLERK'S OFFICE OF FLUVANNA COUNTY, VIRGINIA.

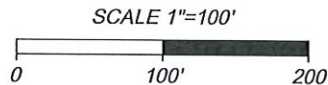
THE DRAWING IS THE PROPERTY OF THE SURVEYOR. IT IS NOT TO BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE AND RETRIEVAL SYSTEM, WITHOUT THE WRITTEN PERMISSION OF THE SURVEYOR.
TIMMONS GROUP



NOTES:
 1. THIS IS NOT A BOUNDARY SURVEY; BOUNDARY SHOWN HEREON IS BASED ON RECOVERED EVIDENCE AND DEEDS AND PLATS OF RECORD IN THE CLERK'S OFFICE OF FLUVANNA COUNTY, VIRGINIA.

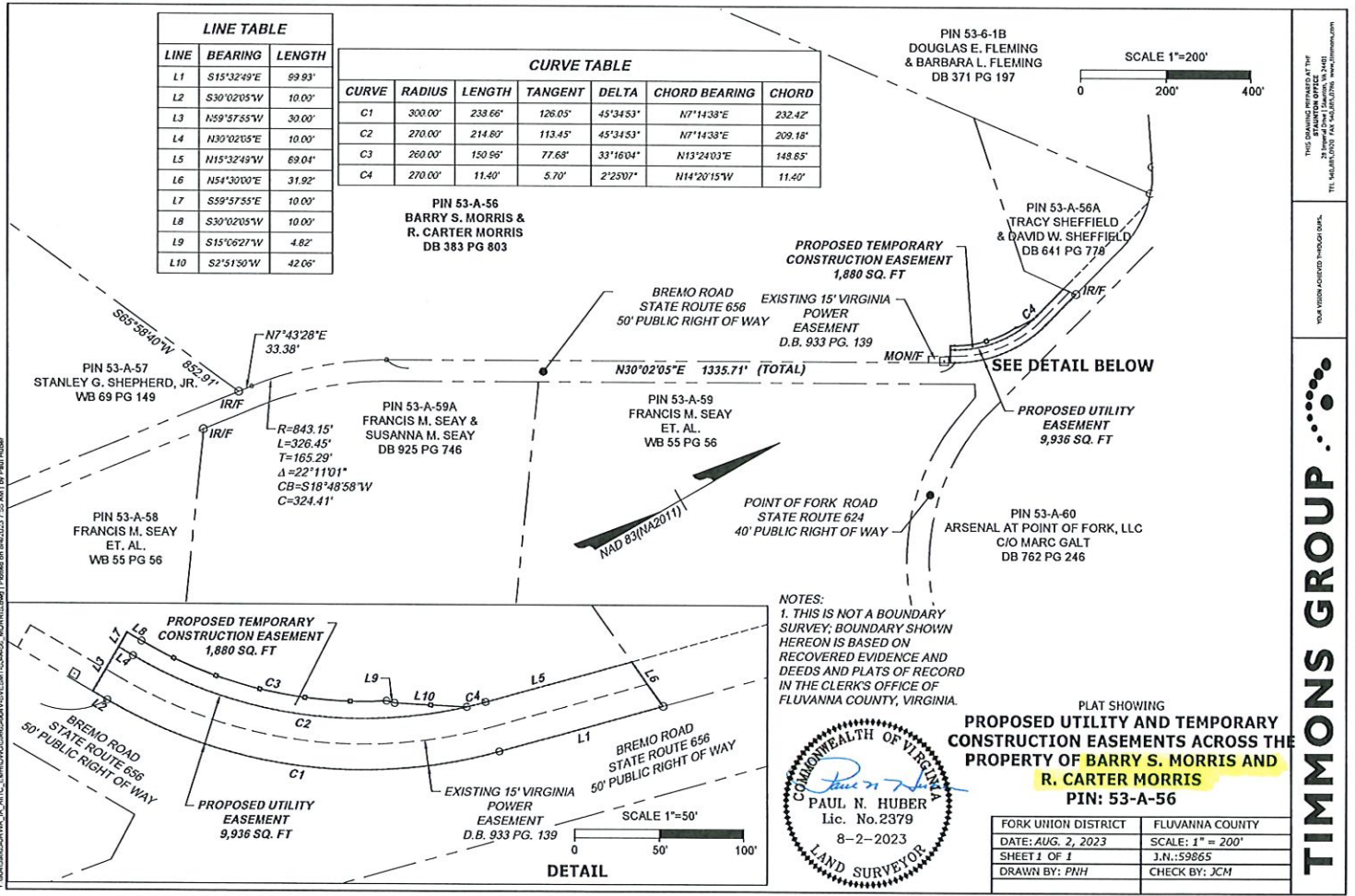
LINE TABLE		
LINE	BEARING	LENGTH
L1	S7°43'28"W	80.11'
L2	S82°12'55"E	10.00'
L3	S7°47'05"W	10.00'
L4	N82°12'55"W	10.00'
L5	N7°47'05"E	10.00'

CURVE TABLE						
CURVE	RADIUS	LENGTH	TANGENT	DELTA	CHORD BEARING	CHORD
C1	1950.00'	157.84'	78.96'	4°38'15"	N10°02'35"E	157.79'



PLAT SHOWING
PROPOSED UTILITY EASEMENT ACROSS THE PROPERTY OF FRANCIS M. SEAY, HEIRS AT LAW OF S.J. SEAY
PIN: 53-A-58

THIS DRAWING PREPARED AT THE STAUNTON OFFICE 28 Imperial Drive Staunton, VA 24401 TEL 540.885.0920 FAX 540.885.0786 www.timmons.com	YOUR VISION ACHIEVED THROUGH OURS.	Fork Union District	Fluvanna County
		Date: JUNE 13, 2023	Scale: 1"=100'
		Sheet 1 of 1	J.N.: 59865
		Drawn by: PNH	Checked by: JCM



TIMMONS GROUP
 THIS DOCUMENT IS THE PROPERTY OF TIMMONS GROUP, INC. IT IS TO BE KEPT IN THE SURVEYOR'S OFFICE. IT IS NOT TO BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE AND RETRIEVAL SYSTEM.

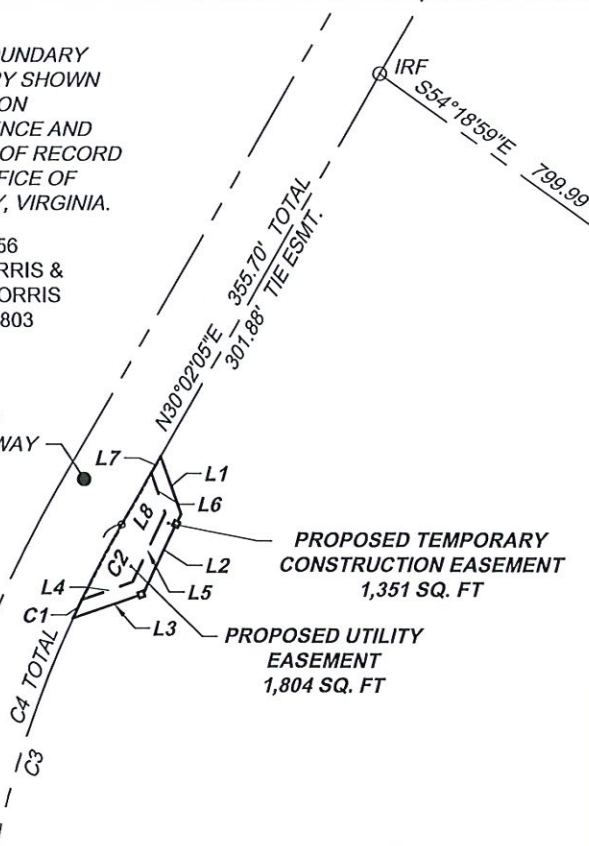
NOTES:

1. THIS IS NOT A BOUNDARY SURVEY; BOUNDARY SHOWN HEREON IS BASED ON RECOVERED EVIDENCE AND DEEDS AND PLATS OF RECORD IN THE CLERK'S OFFICE OF FLUVANNA COUNTY, VIRGINIA.

PIN 53-A-56
BARRY S. MORRIS &
R. CARTER MORRIS
DB 383 PG 803

PIN 53-A-59
FRANCIS M. SEAY
ET. AL.
WB 55 PG 56

BREMO ROAD
STATE ROUTE 656
50' PUBLIC RIGHT OF WAY



LINE TABLE		
LINE	BEARING	LENGTH
L1	S19°12'37\"E	20.73'
L2	S25°47'30\"W	28.20'
L3	S70°42'22\"W	50.34'
L4	N70°42'22\"E	36.37'
L5	N25°47'30\"E	28.20'
L6	N19°12'37\"W	16.52'
L7	N30°02'05\"E	13.04'
L8	S30°02'05\"W	40.78'

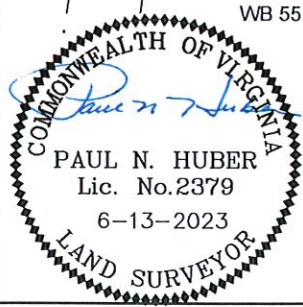
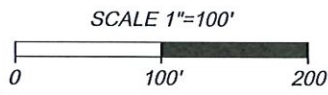
PIN 53-A-59A
FRANCIS MICHAEL SEAY &
SUSANNA M. SEAY
DB 925 PG 746

CURVE TABLE						
CURVE	RADIUS	LENGTH	TANGENT	DELTA	CHORD BEARING	CHORD
C1	793.15'	14.03'	7.01'	1°00'48\"	S25°13'43\"W	14.03'
C2	793.15'	57.76'	28.89'	4°10'22\"	S27°49'18\"W	57.75'
C3	793.15'	235.30'	118.52'	16°59'52\"	S16°13'23\"W	234.44'
C4	793.15'	307.09'	155.49'	22°11'01\"	S18°48'58\"W	305.17'

PIN 53-A-57
STANLEY G. SHEPHERD, JR.
WB 69 PG 149

PIN 53-A-58
FRANCIS M. SEAY
ET. AL.
WB 55 PG 56

PIN 61-A-1
541 GOLDSBOROUGH LANE, LLC
DB 882 PG 446



PLAT SHOWING
**PROPOSED UTILITY AND TEMPORARY
CONSTRUCTION EASEMENTS ACROSS THE
PROPERTY OF
FRANCIS MICHAEL SEAY
AND SUSANNA M. SEAY
PIN: 53-A-59A**

THIS DRAWING PREPARED AT THE STAUNTON OFFICE 28 Imperial Drive Staunton, VA 24401 TEL 540.885.0920 FAX 540.885.0786 www.timmons.com	YOUR VISION ACHIEVED THROUGH OURS.	Fork Union District	Fluvanna County
		Date: JUNE 13, 2023	Scale: 1"=100'
		Sheet 1 of 1	J.N.: 59865
		Drawn by: PNH	Checked by: JCM



NOTES:
 1. THIS IS NOT A BOUNDARY SURVEY; BOUNDARY SHOWN HEREON IS BASED ON RECOVERED EVIDENCE AND DEEDS AND PLATS OF RECORD IN THE CLERK'S OFFICE OF FLUVANNA COUNTY, VIRGINIA.



PIN 53-A-56
 BARRY S. MORRIS &
 R. CARTER MORRIS
 DB 383 PG 803

POINT OF FORK ROAD
 STATE ROUTE 624
 40' PUBLIC RIGHT OF WAY

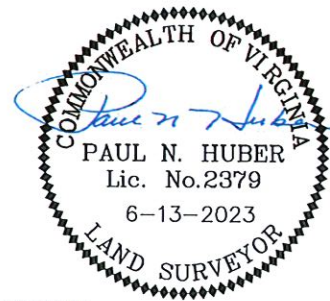
BREMO ROAD
 STATE ROUTE 656
 50' PUBLIC RIGHT OF WAY



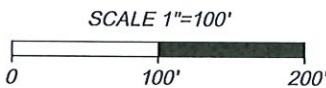
PROPOSED UTILITY EASEMENT
 100 SQ. FT

PIN 53-A-59
 FRANCIS M. SEAY,
 HEIRS AT LAW OF INA G. SEAY
 AND HEIRS AT LAW OF S.J. SEAY
 WB 55 PG 56
 D.B. 18 PG. 476
 D.B. 34 PG. 3
 WB 55 PG. 207

LINE TABLE		
LINE	BEARING	LENGTH
L1	N29°48'32"E	10.00'
L2	S60°11'28"E	10.00'
L3	S29°48'32"W	10.00'
L4	N60°11'28"W	10.00'



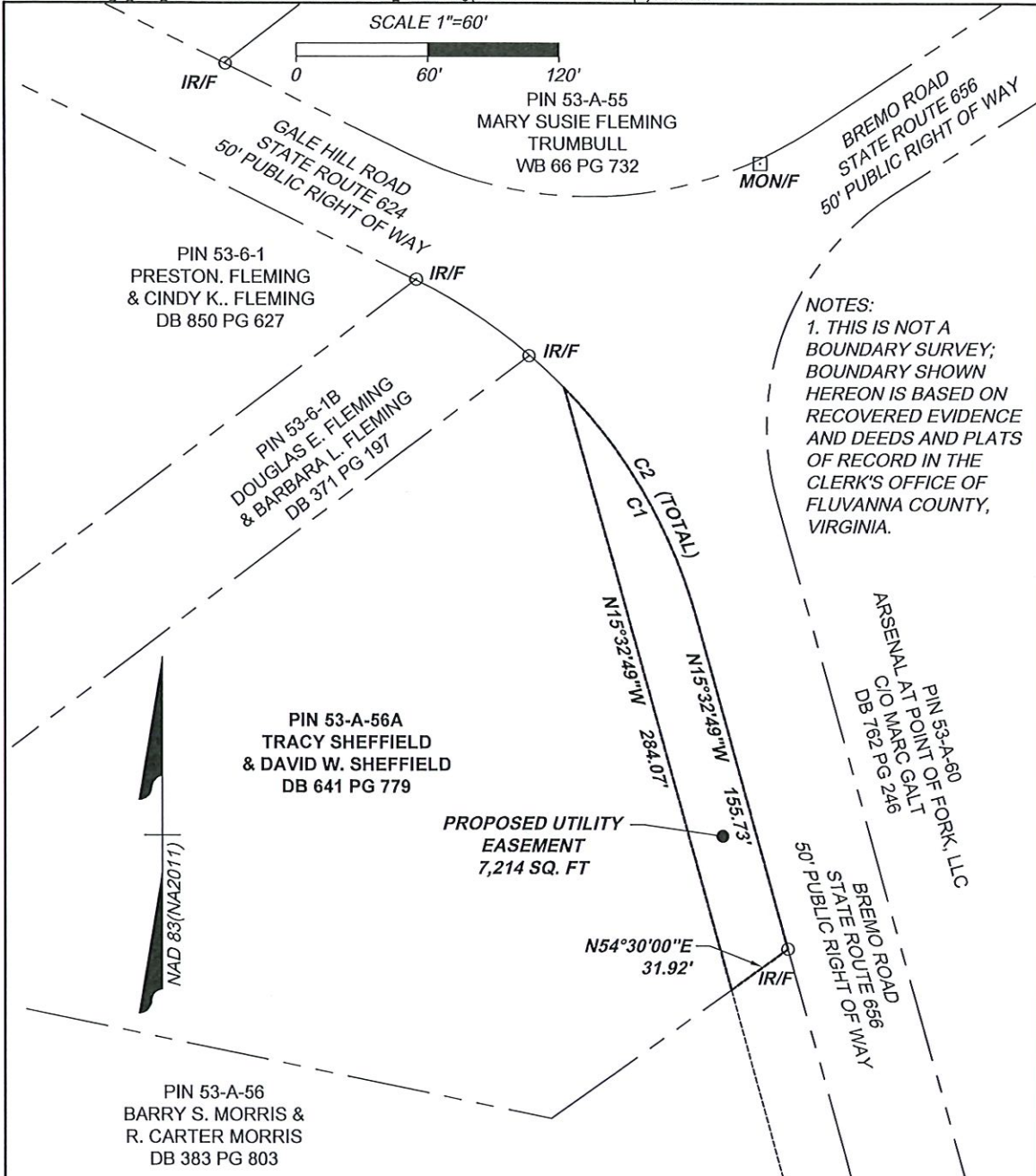
PLAT SHOWING
PROPOSED UTILITY EASEMENT ACROSS THE PROPERTY OF FRANCIS M. SEAY, HEIRS AT LAW OF INA G. SEAY AND HEIRS AT LAW OF S.J. SEAY
PIN: 53-4-59



PIN 53-A-59A
 FRANCIS M. SEAY &
 SUSANNA M. SEAY
 DB 925 PG 746

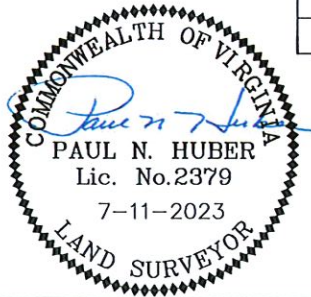
THIS DRAWING PREPARED AT THE STAUNTON OFFICE 28 Imperial Drive Staunton, VA 24401 TEL 540.885.0920 FAX 540.885.0786 www.timmons.com	YOUR VISION ACHIEVED THROUGH OURS.	
	Fork Union District	Fluvanna County
	Date: JUNE 13, 2023	Scale: 1"=100'
	Sheet 1 of 1	J.N.: 59865
	Drawn by: PNH	Checked by: JCM





NOTES:
 1. THIS IS NOT A BOUNDARY SURVEY; BOUNDARY SHOWN HEREON IS BASED ON RECOVERED EVIDENCE AND DEEDS AND PLATS OF RECORD IN THE CLERK'S OFFICE OF FLUVANNA COUNTY, VIRGINIA.

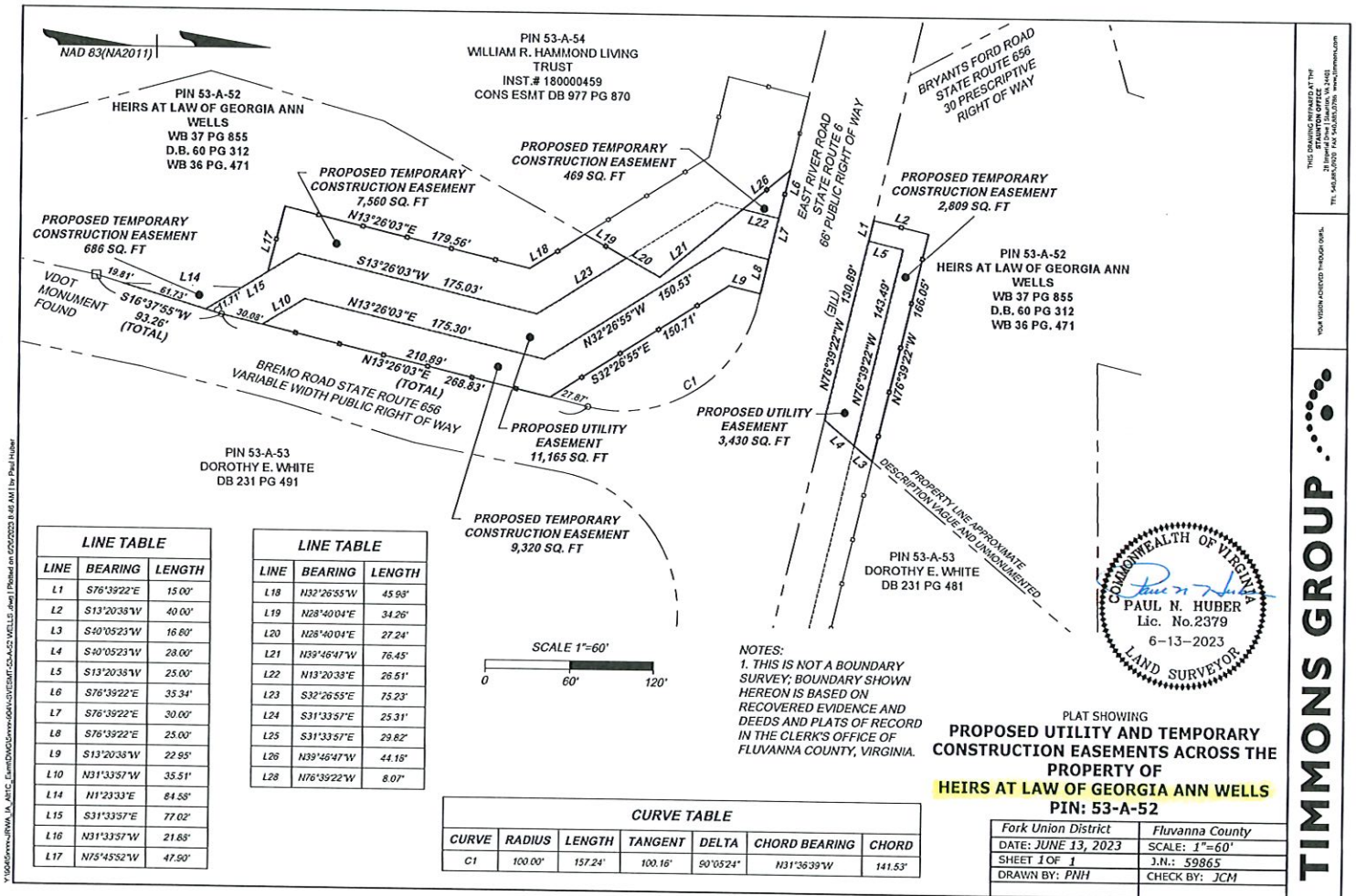
CURVE TABLE						
CURVE	RADIUS	LENGTH	TANGENT	DELTA	CHORD BEARING	CHORD
C1	245.00'	122.49'	62.56'	28°38'47"	N29°52'31"W	121.22'
C2	245.00'	144.28'	74.30'	33°44'31"	N32°25'04"W	142.21'



PLAT SHOWING
**PROPOSED UTILITY EASEMENT
 ACROSS THE PROPERTY OF
 TRACY SHEFFIELD AND
 DAVID W. SHEFFIELD
 PIN: 53-A-56A**

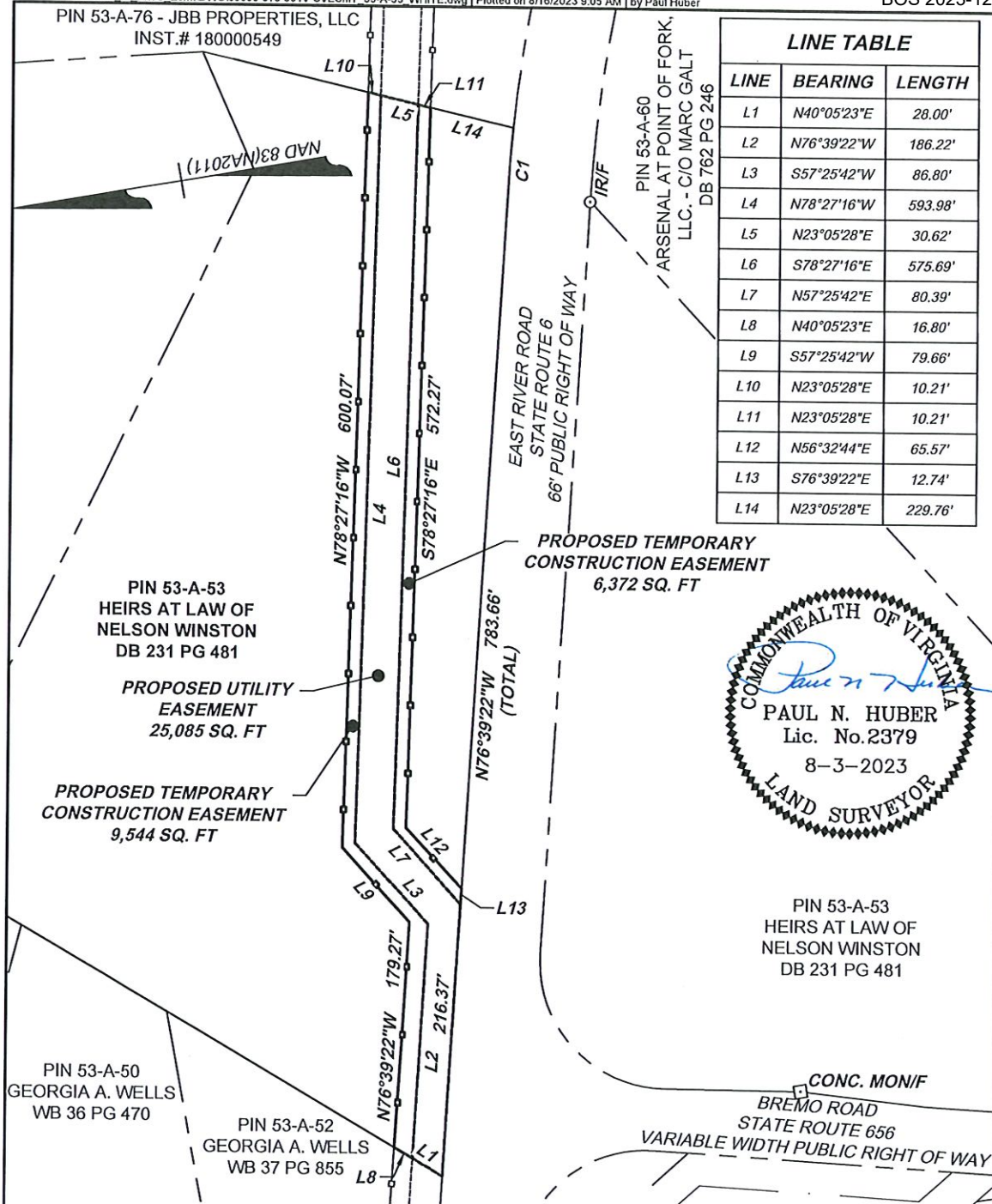
THIS DRAWING PREPARED AT THE STAUNTON OFFICE 28 Imperial Drive Staunton, VA 24401 TEL 540.885.0920 FAX 540.885.0786 www.timmons.com	YOUR VISION ACHIEVED THROUGH OURS.	Fork Union District	Fluvanna County
		Date: JULY 11, 2023	Scale: 1"=60'
		Sheet 1 of 1	J.N.: 59865
		Drawn by: PNH	Checked by: JCM





THIS DRAWING INTENDED AT THE DISCRETION OF THE SURVEYOR. THE SURVEYOR ASSUMES NO LIABILITY FOR ANY ERRORS OR OMISSIONS. YOUR REVIEW IS SOLELY YOUR OWN.

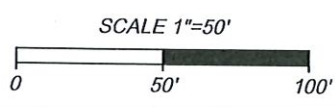
TIMMONS GROUP



LINE TABLE		
LINE	BEARING	LENGTH
L1	N40°05'23"E	28.00'
L2	N76°39'22"W	186.22'
L3	S57°25'42"W	86.80'
L4	N78°27'16"W	593.98'
L5	N23°05'28"E	30.62'
L6	S78°27'16"E	575.69'
L7	N57°25'42"E	80.39'
L8	N40°05'23"E	16.80'
L9	S57°25'42"W	79.66'
L10	N23°05'28"E	10.21'
L11	N23°05'28"E	10.21'
L12	N56°32'44"E	65.57'
L13	S76°39'22"E	12.74'
L14	N23°05'28"E	229.76'



CURVE TABLE						
CURVE	RADIUS	LENGTH	TANGENT	DELTA	CHORD BEARING	CHORD
C1	1179.00'	50.86'	25.43'	2°28'17"	N75°25'13"W	50.85'



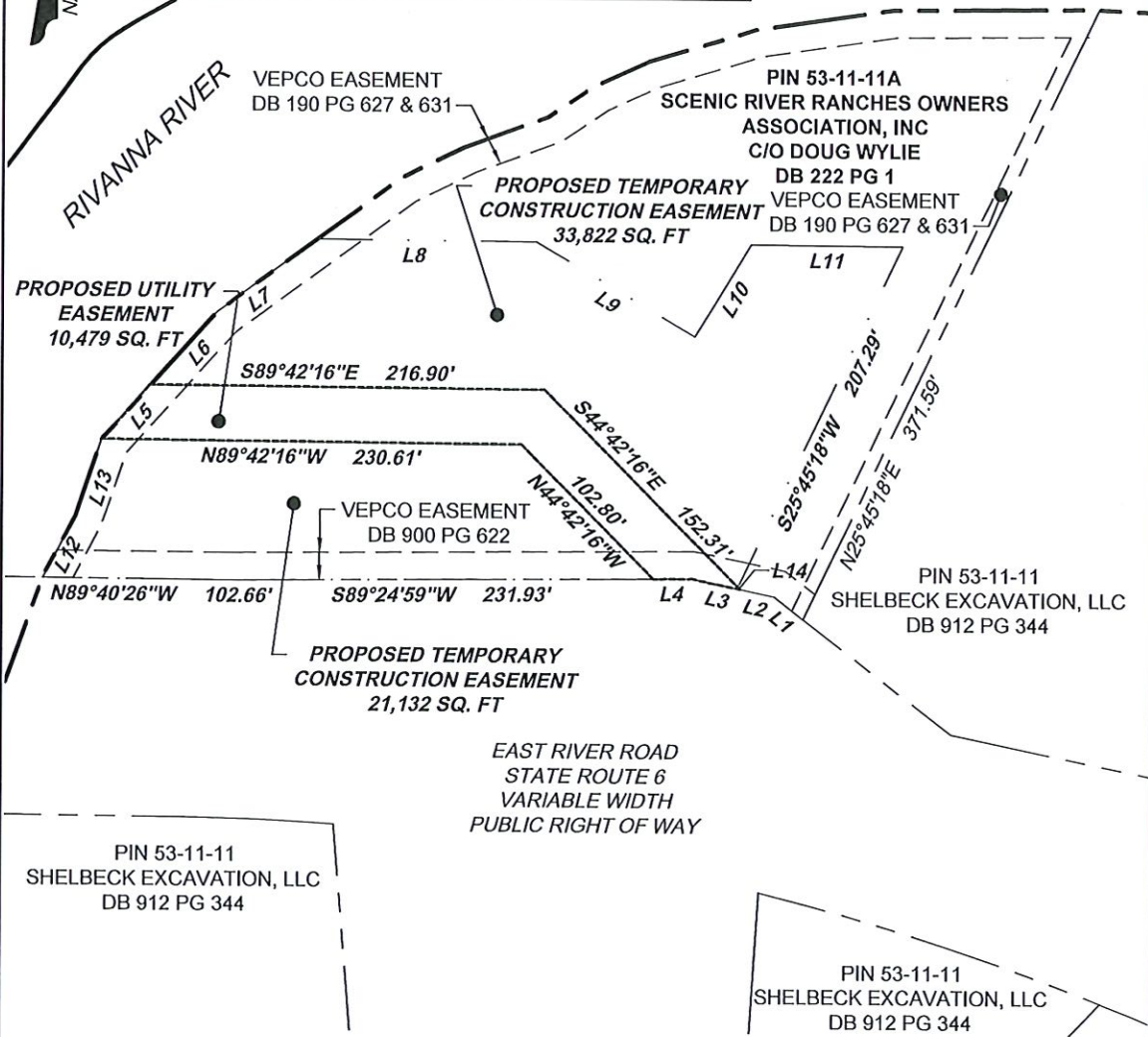
PLAT SHOWING
**PROPOSED UTILITY AND TEMPORARY
 CONSTRUCTION EASEMENTS ACROSS THE PROPERTY
 OF HEIRS AT LAW OF NELSON WINSTON**
PIN: 53-A-53

THIS DRAWING PREPARED AT THE STAUNTON OFFICE 28 Imperial Drive Staunton, VA 24401 TEL 540.885.0920 FAX 540.885.0786 www.timmons.com	YOUR VISION ACHIEVED THROUGH OURS.	Fork Union District	Fluvanna County
		Date: AUG. 3, 2023	Scale: 1"=50'
		Sheet 1 of 1	J.N.: 59865
		Drawn by: PNH	Checked by: JCM



LINE TABLE			LINE TABLE		
LINE	BEARING	LENGTH	LINE	BEARING	LENGTH
L1	N52°33'38"W	20.04'	L8	S89°42'16"E	120.40'
L2	N78°20'20"W	19.25'	L9	S59°27'30"E	100.71'
L3	N78°20'20"W	27.03'	L10	N31°04'07"E	59.04'
L4	S89°24'59"W	20.94'	L11	S89°42'16"E	83.63'
L5	N41°21'37"E	39.79'	L12	N27°17'56"E	38.65'
L6	N42°24'12"E	54.48'	L13	N18°27'59"E	43.96'
L7	N53°52'20"E	67.93'	L14	S44°42'16"E	1.82'

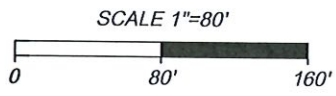
NOTES:
 1. THIS IS NOT A BOUNDARY SURVEY; BOUNDARY SHOWN HEREON IS BASED ON RECOVERED EVIDENCE AND DEEDS AND PLATS OF RECORD IN THE CLERK'S OFFICE OF FLUVANNA COUNTY, VIRGINIA.



PIN 53-11-11
 SHELBECK EXCAVATION, LLC
 DB 912 PG 344

PIN 53-11-11
 SHELBECK EXCAVATION, LLC
 DB 912 PG 344

EAST RIVER ROAD
 STATE ROUTE 6
 VARIABLE WIDTH
 PUBLIC RIGHT OF WAY

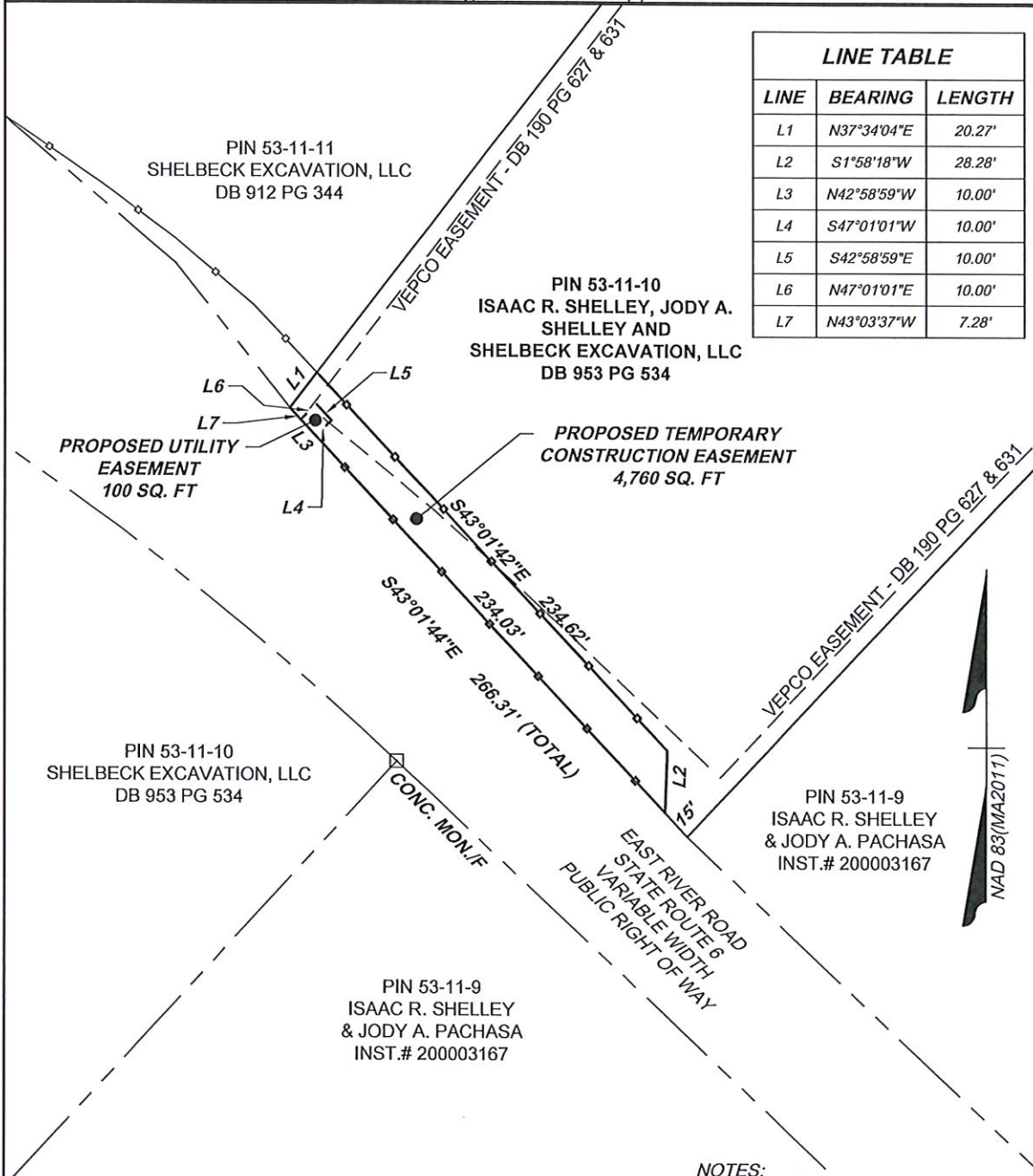


PLAT SHOWING
**PROPOSED UTILITY AND TEMPORARY
 CONSTRUCTION EASEMENTS ACROSS THE
 PROPERTY OF
 SCENIC RIVER RANCHES OWNERS
 ASSOCIATION, INC
 PIN: 53-11-11A**

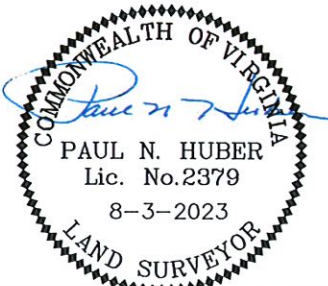
THIS DRAWING PREPARED AT THE STAUNTON OFFICE 28 Imperial Drive Staunton, VA 24401 TEL 540.885.0920 FAX 540.885.0786 www.timmons.com	YOUR VISION ACHIEVED THROUGH OURS.	Fork Union District	Fluvanna County
		Date: AUG. 2, 2023	Scale: 1"=80'
		Sheet 1 of 1	J.N.:59865
		Drawn by: PNH	Checked by: JCM



LINE TABLE		
LINE	BEARING	LENGTH
L1	N37°34'04"E	20.27'
L2	S1°58'18"W	28.28'
L3	N42°58'59"W	10.00'
L4	S47°01'01"W	10.00'
L5	S42°58'59"E	10.00'
L6	N47°01'01"E	10.00'
L7	N43°03'37"W	7.28'



NOTES:
 1. THIS IS NOT A BOUNDARY SURVEY; BOUNDARY SHOWN HEREON IS BASED ON RECOVERED EVIDENCE AND DEEDS AND PLATS OF RECORD IN THE CLERK'S OFFICE OF FLUVANNA COUNTY, VIRGINIA.

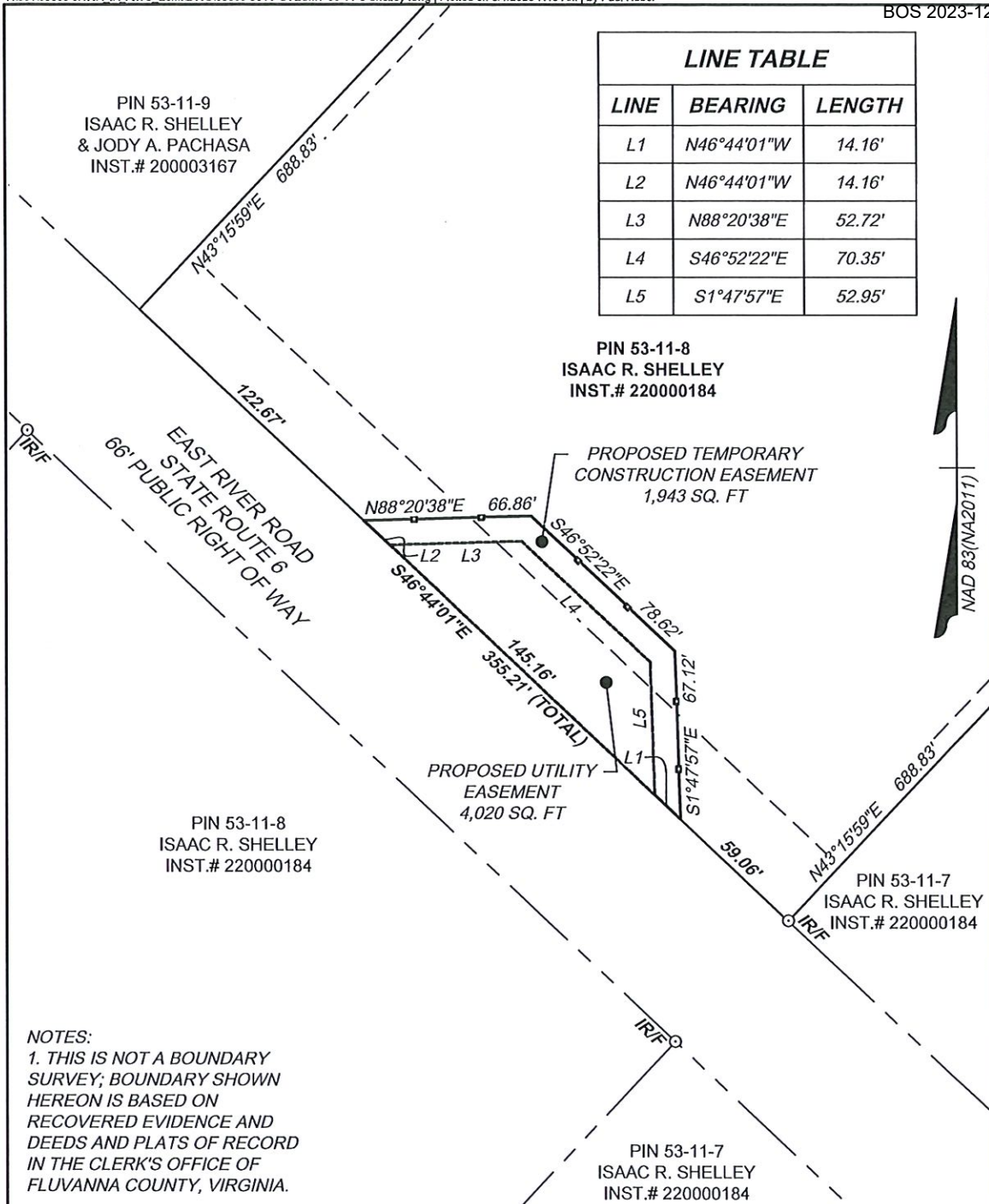


PLAT SHOWING
PROPOSED UTILITY AND TEMPORARY CONSTRUCTION EASEMENTS ACROSS THE PROPERTY OF ISAAC R. SHELLEY, JODY A. SHELLEY AND SHELBECK EXCAVATION, LLC
PIN: 53-11-10

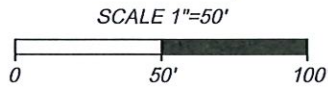
THIS DRAWING PREPARED AT THE STAUNTON OFFICE 28 Imperial Drive Staunton, VA 24401 TEL 540.885.0920 FAX 540.885.0786 www.timmons.com	YOUR VISION ACHIEVED THROUGH OURS.	Fork Union District	Fluvanna County
		Date: AUG. 3, 2023	Scale: 1"=60'
		Sheet 1 of 1	J.N.: 59865
		Drawn by: PNH	Checked by: JCM



LINE TABLE		
LINE	BEARING	LENGTH
L1	N46°44'01"W	14.16'
L2	N46°44'01"W	14.16'
L3	N88°20'38"E	52.72'
L4	S46°52'22"E	70.35'
L5	S1°47'57"E	52.95'



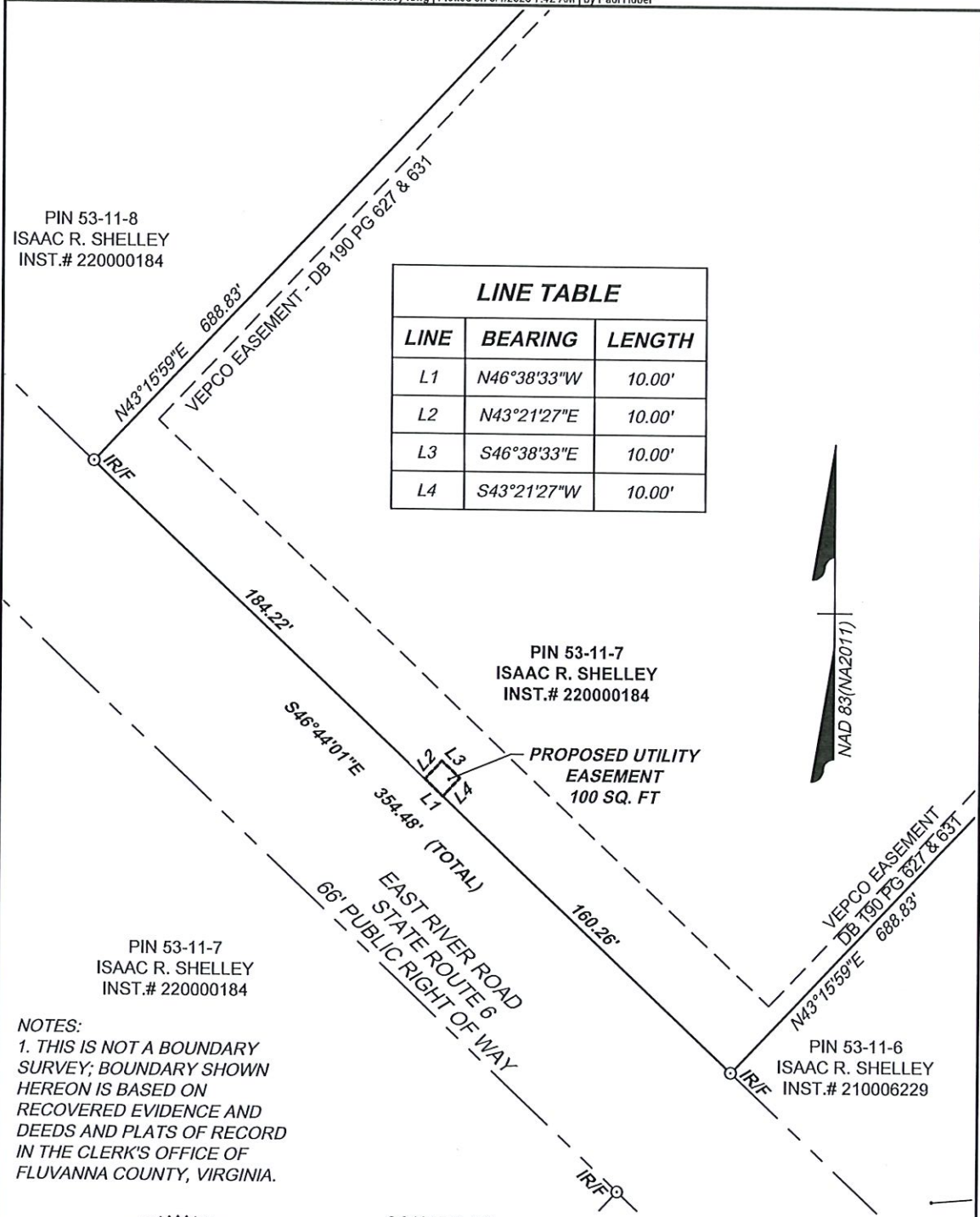
NOTES:
 1. THIS IS NOT A BOUNDARY SURVEY; BOUNDARY SHOWN HEREON IS BASED ON RECOVERED EVIDENCE AND DEEDS AND PLATS OF RECORD IN THE CLERK'S OFFICE OF FLUVANNA COUNTY, VIRGINIA.



PLAT SHOWING
PROPOSED UTILITY AND TEMPORARY CONSTRUCTION EASEMENTS ACROSS THE PROPERTY OF ISAAC R. SHELLEY
PIN:53-11-8

THIS DRAWING PREPARED AT THE STAUNTON OFFICE 28 Imperial Drive Staunton, VA 24401 TEL 540.885.0920 FAX 540.885.0786 www.timmons.com	YOUR VISION ACHIEVED THROUGH OURS.	Fork Union District	Fluvanna County
		Date: AUG. 3, 2023	Scale: 1"=50'
		Sheet 1 of 1	J.N.: 59865
		Drawn by: PNH	Checked by: JCM





LINE TABLE

LINE	BEARING	LENGTH
L1	N46°38'33"W	10.00'
L2	N43°21'27"E	10.00'
L3	S46°38'33"E	10.00'
L4	S43°21'27"W	10.00'

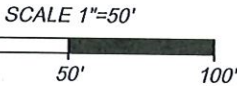
PIN 53-11-8
ISAAC R. SHELLEY
INST.# 220000184

PIN 53-11-7
ISAAC R. SHELLEY
INST.# 220000184

PIN 53-11-7
ISAAC R. SHELLEY
INST.# 220000184

PIN 53-11-6
ISAAC R. SHELLEY
INST.# 210006229

NOTES:
1. THIS IS NOT A BOUNDARY SURVEY; BOUNDARY SHOWN HEREON IS BASED ON RECOVERED EVIDENCE AND DEEDS AND PLATS OF RECORD IN THE CLERK'S OFFICE OF FLUVANNA COUNTY, VIRGINIA.

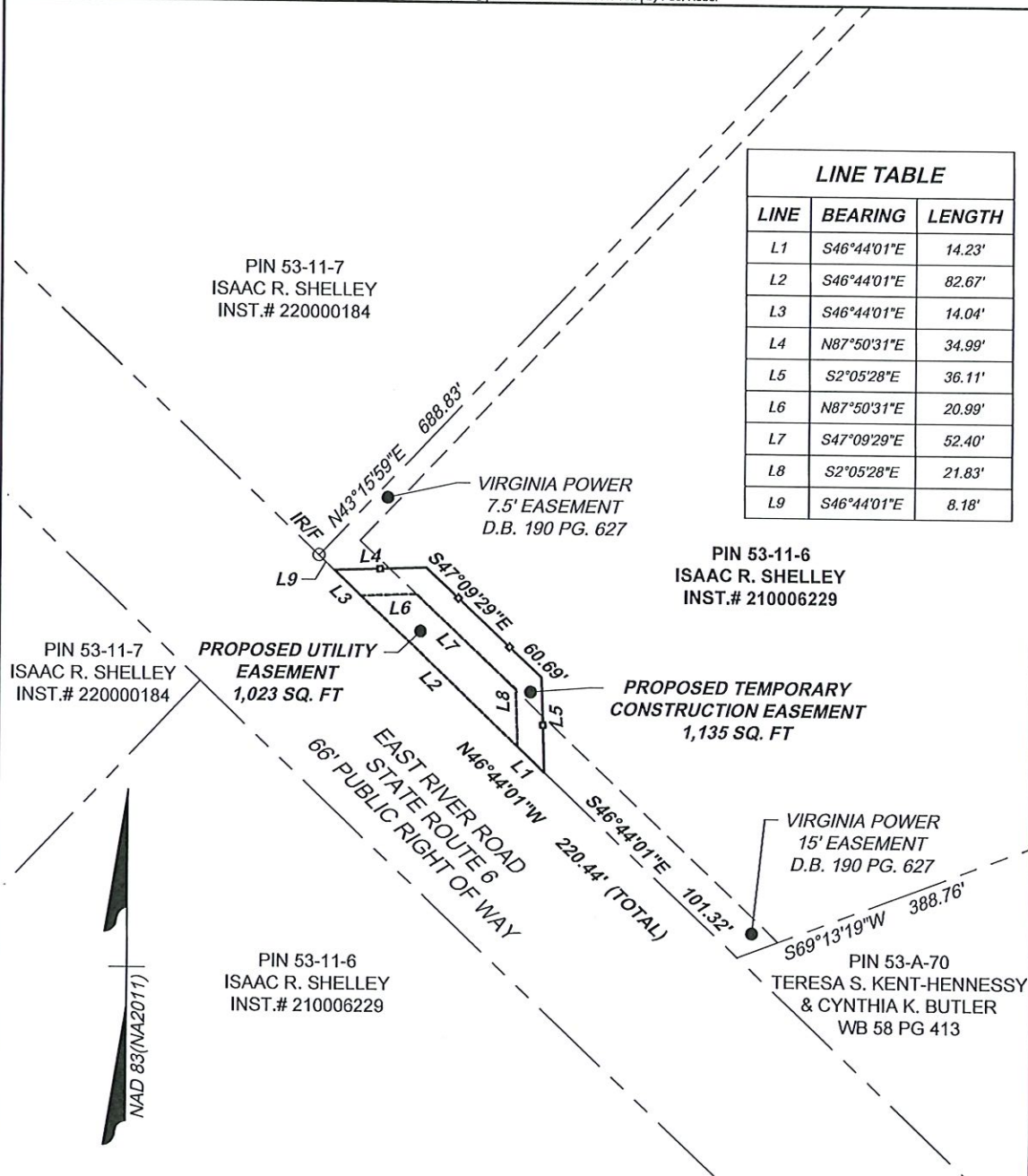


PLAT SHOWING
**PROPOSED UTILITY EASEMENT ACROSS THE
PROPERTY OF
ISAAC R. SHELLEY
PIN: 53-11-7**

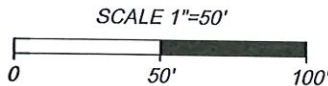
THIS DRAWING PREPARED AT THE STAUNTON OFFICE 28 Imperial Drive Staunton, VA 24401 TEL 540.885.0920 FAX 540.885.0786 www.timmons.com	YOUR VISION ACHIEVED THROUGH OURS.	Fork Union District	Fluvanna County
		Date: AUG. 3, 2023	Scale: 1"=50'
		Sheet 1 of 1	J.N.: 59865
		Drawn by: PNH	Checked by: JCM



LINE TABLE		
LINE	BEARING	LENGTH
L1	S46°44'01"E	14.23'
L2	S46°44'01"E	82.67'
L3	S46°44'01"E	14.04'
L4	N87°50'31"E	34.99'
L5	S2°05'28"E	36.11'
L6	N87°50'31"E	20.99'
L7	S47°09'29"E	52.40'
L8	S2°05'28"E	21.83'
L9	S46°44'01"E	8.18'



NAD 83 (NA2011)



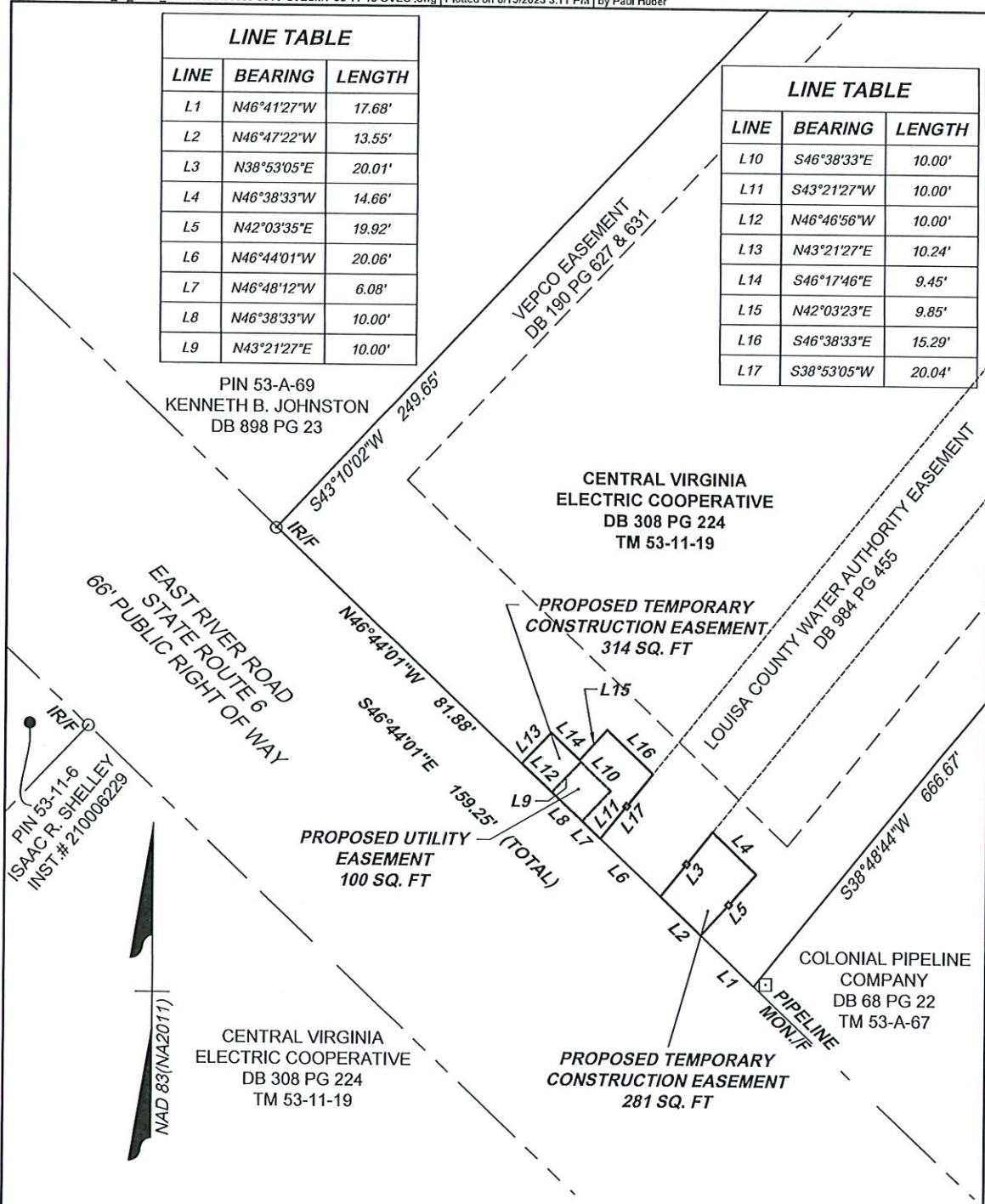
PLAT SHOWING
**PROPOSED UTILITY AND TEMPORARY
 CONSTRUCTION EASEMENTS ACROSS THE
 PROPERTY OF
 ISAAC R. SHELLEY
 PIN: 53-11-6**

THIS DRAWING PREPARED AT THE STAUNTON OFFICE 28 Imperial Drive Staunton, VA 24401 TEL 540.885.0920 FAX 540.885.0786 www.timmons.com	YOUR VISION ACHIEVED THROUGH OURS.	Fork Union District	Fluvanna County
		Date: AUG. 2, 2023	Scale: 1"=50'
		Sheet 1 of 1	J.N.: 59865
		Drawn by: PNH	Checked by: JCM



LINE TABLE		
LINE	BEARING	LENGTH
L1	N46°41'27"W	17.68'
L2	N46°47'22"W	13.55'
L3	N38°53'05"E	20.01'
L4	N46°38'33"W	14.66'
L5	N42°03'35"E	19.92'
L6	N46°44'01"W	20.06'
L7	N46°48'12"W	6.08'
L8	N46°38'33"W	10.00'
L9	N43°21'27"E	10.00'

LINE TABLE		
LINE	BEARING	LENGTH
L10	S46°38'33"E	10.00'
L11	S43°21'27"W	10.00'
L12	N46°46'56"W	10.00'
L13	N43°21'27"E	10.24'
L14	S46°17'46"E	9.45'
L15	N42°03'23"E	9.85'
L16	S46°38'33"E	15.29'
L17	S38°53'05"W	20.04'



PIN 53-A-69
KENNETH B. JOHNSTON
DB 898 PG 23

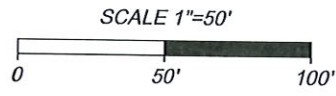
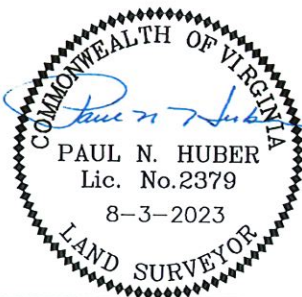
CENTRAL VIRGINIA
ELECTRIC COOPERATIVE
DB 308 PG 224
TM 53-11-19

PIN 53-11-6
ISAAC R. SHELLEY
INST.#: 210006229

NAD 83 (NAZ011)

CENTRAL VIRGINIA
ELECTRIC COOPERATIVE
DB 308 PG 224
TM 53-11-19

COLONIAL PIPELINE
COMPANY
DB 68 PG 22
TM 53-A-67



PLAT SHOWING
**PROPOSED UTILITY AND TEMPORARY
CONSTRUCTION EASEMENTS ACROSS THE
PROPERTY OF
CENTRAL VIRGINIA ELECTRIC COOPERATIVE
PIN: 53-11-19**

THIS DRAWING PREPARED AT THE STAUNTON OFFICE 28 Imperial Drive Staunton, VA 24401 TEL 540.885.0920 FAX 540.885.0786 www.timmons.com	YOUR VISION ACHIEVED THROUGH OURS.	Fork Union District	Fluvanna County
		Date: AUG. 3, 2023	Scale: 1"=50'
		Sheet 1 of 1	J.N.:59865
		Drawn by: PNH	Checked by: JCM



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

TAB B

MEETING DATE:	December 20, 2023				
AGENDA TITLE:	Advertise for a public hearing to amend Section 20-1-5 of the County Code to authorize the Treasurer in accordance with Virginia Code Section 58.1-3981(A) to approve refunds up to \$10,000 without the approval of the Board of Supervisors upon certification of the Commissioner of Revenue with the consent of the County Attorney that such refund is the result of an erroneous assessment.				
MOTION(s):	I move that the Board of Supervisors advertise the amendments to the County Code to amend Section 20-1-5 for a public hearing to be held January 17, 2024				
BOS 2 YEAR GOALS?	Yes	No	If yes, list goal(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
		X			
STAFF CONTACT(S):	Dan Whitten, County Attorney				
PRESENTER(S):	Dan Whitten, County Attorney				
RECOMMENDATION:	Advertise a Public Hearing on January 17, 2024 to amend the County Code				
TIMING:	Ordinance is effective after a public hearing and Board approval				
DISCUSSION:	Virginia Code Section 58.1-3981 was amended in 2022 to increase the maximum amount that the Treasurer may refund without Board of Supervisor’s approval to \$10,000. The amendment to County Code Section 20-1-5 reflects the amendment in the state code to allow the Treasurer to approve refunds up to \$10,000 without the approval of the Board of Supervisors upon certification of the Commissioner of Revenue with the consent of the County Attorney that such refund is the result of an erroneous assessment. Normally, the refund is due when the resident has moved out of the County prior to the tax year or the owner has qualified for disabled veteran’s relief.				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	Amendment to the County Code				
LEGISLATIVE HISTORY:	County Code Section 20-1-5 was last amended on August 21, 1996.				
ENCLOSURES:	<ul style="list-style-type: none"> • Proposed Section 20-1-5 of the County Code • Advertisement for Public Hearing 				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
	X				X

ORDINANCE TO AMEND “THE CODE OF THE COUNTY OF FLUVANNA, VIRGINIA”, BY AMENDING § 20-1-5 TO AUTHORIZE THE TREASURER IN ACCORDANCE WITH VIRGINIA CODE SECTION 58.1-3981(A) TO APPROVE REFUNDS UP TO TEN THOUSAND DOLLARS WITHOUT THE APPROVAL OF THE BOARD OF SUPERVISORS UPON CERTIFICATION OF THE COMMISSIONER OF REVENUE WITH THE CONSENT OF THE COUNTY ATTORNEY THAT SUCH REFUND IS THE RESULT OF AN ERRONEOUS ASSESSMENT

BE IT ORDAINED by the Board of Supervisors of Fluvanna County:

(1) That The Code of the County of Fluvanna, Virginia is amended by amending § 20-1-5, as follows:

CHAPTER 20 TAXATION

ARTICLE 1. – IN GENERAL

Sec. 20-1-5. - Treasurer authorized to approve and issue certain tax refunds.

The Treasurer is hereby authorized to approve and issue any refund of taxes pursuant to section 58.1-3981 of the Code of Virginia, up to **\$10,000** ~~\$2,500.00~~; provided, however, that no such refund shall be approved or issued except upon the certificate of the Commissioner of Revenue, with consent of the County Attorney, that such refund is owing as the result of an erroneous assessment. The Treasurer shall report each such refund to the Board of Supervisors not later than the last day of the month in which such refund is issued.

(Ord. 8-21-96)

(2) That the Ordinance shall be effective after adoption.

Code of Virginia

Title 58.1. Taxation

Subtitle III. Local Taxes

Chapter 39. Enforcement, Collection, Refunds, Remedies and Review of Local Taxes

Article 5. Correction of Assessments, Remedies and Refunds

§ 58.1-3981. Correction by commissioner or other official performing his duties

A. If the commissioner of the revenue, or other official performing the duties imposed on commissioners of the revenue under this title, is satisfied that he has erroneously assessed such applicant with any such tax, he shall correct such assessment. If the assessment exceeds the proper amount, he shall exonerate the applicant from the payment of so much as is erroneously charged if not paid into the treasury of the county or city. If the assessment has been paid, the governing body of the county or city shall, upon the certificate of the commissioner with the consent of the town, city or county attorney, or if none, the attorney for the Commonwealth, that such assessment was erroneous, direct the treasurer of the county, city or town to refund the excess to the taxpayer, with interest if authorized pursuant to § 58.1-3918 or in the ordinance authorized by § 58.1-3916, or as otherwise authorized in that section. However, the governing body of the county, city or town may authorize the treasurer to approve and issue any refund up to \$10,000 as a result of an erroneous assessment.

B. If the assessment is less than the proper amount, the commissioner shall assess such applicant with the proper amount. If any assessment is erroneous because of a mere clerical error or calculation, the same may be corrected as herein provided and with or without petition from the taxpayer. If such error or calculation was made in work performed by others in connection with conducting general assessments, such mistake may be corrected by the commissioner of the revenue.

C. If the commissioner of the revenue, or other official performing the duties imposed on commissioners of the revenue under this title, is satisfied that any assessment is erroneous because of a factual error made in work performed by others in connection with conducting general reassessments, he shall correct such assessment as herein provided and with or without petition from the taxpayer.

D. An error in the valuation of property subject to the rollback tax imposed under § 58.1-3237 for those years to which such tax is applicable may be corrected within three years of the assessment of the rollback tax.

E. A copy of any correction made under this section shall be certified by the commissioner or such other official to the treasurer of his county, city, or town.

F. In any action on application for correction under § 58.1-3980, if so requested by the applicant, the commissioner or other such official shall state in writing the facts and law supporting the action on such application and mail a copy of such writing to the applicant at his last known address.

Code 1950, § 58-1142; 1956, c. 598; 1958, c. 585; 1960, c. 547; 1974, c. 362; 1975, c. 257; 1977, c. 99; 1980, c. 657; 1982, c. 332; 1984, c. 675; 1995, c. 108; 1998, c. 529; 1999, cc. 624, 631, 677; 2020, cc. 240, 644; 2022, c. 286.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

(Seal)

PUBLIC HEARING
Fluvanna County Board of Supervisors
Wednesday, January 17, 2024, at 7:00 p.m.

Pursuant to Virginia Code Section 15.2-1427, a Public Hearing will be held in the Carysbrook Performing Arts Center, at 8880 James Madison Highway, Fork Union, Virginia for citizens of the County to have the opportunity to appear before and be heard by the Board of Supervisors for the following item:

ORDINANCE TO AMEND AND REORDAIN “THE CODE OF THE COUNTY OF FLUVANNA, VIRGINIA” BY AMENDING § 20-1-5 TO AUTHORIZE THE TREASURER IN ACCORDANCE WITH VIRGINIA CODE SECTION 58.1-3981(A) TO APPROVE REFUNDS UP TO TEN THOUSAND DOLLARS WITHOUT THE APPROVAL OF THE BOARD OF SUPERVISORS UPON CERTIFICATION OF THE COMMISSIONER OF REVENUE WITH THE CONSENT OF THE COUNTY ATTORNEY THAT SUCH REFUND IS THE RESULT OF AN ERRONEOUS ASSESSMENT.

A COPY OF THE FULL TEXT OF THE ORDINANCE IS AVAILABLE FOR REVIEW BY THE PUBLIC ON THE COUNTY'S WEBSITE AND IN THE OFFICE OF THE COUNTY ADMINISTRATOR DURING REGULAR OFFICE HOURS.

All interested persons wishing to be heard are invited to attend the public hearing.

TO: Fluvanna Review

Advertise on the following dates: January 4 & 11, 2024

Authorized by: Fluvanna County Board of Supervisors

Bill to: Board of Supervisors

CONTACT INFORMATION:

Caitlin Solis
Clerk, Board of Supervisors
Fluvanna County
P. O. Box 540
Palmyra, VA 22963
csolis@fluvannacounty.org
434-591-1910
434-591-1913

FLUVANNA COUNTY BOARD OF SUPERVISORS BCC APPOINTMENTS STAFF REPORT

TAB C

MEETING DATE:	December 20, 2024			
AGENDA TITLE:	Board, Commission, and Committee Appointments			
MOTION:	I move the Board of Supervisors approve the following Board, Commission, or Committee appointment(s):			
Board/Commission/Committee	Appointees	Begins Term	Ends Term	
JABA Board of Directors – Fluvanna Citizen Representative	Wanda Armstrong	12/20/2023	06/30/2025	

BCC VACANCIES AND APPLICANTS				
BCC Vacancies	Applicants	Appt	District	Current BCC Appointments / Other Notes
JABA Board of Directors - Fluvanna Citizen Representative	Paul Bevins	Reappt	Palmyra	Current member of JABA Board of Directors, seeking reappointment

DISCUSSION:	JABA Board of Directors - Fluvanna Citizen Representative – One position available with a term to begin immediately and end June 30, 2025.
ENCLOSURES:	Candidate Application



APPLICATION TO SERVE ON BOARDS/COMMISSION/COMMITTEES

County of Fluvanna

Applicants are considered as vacancies occur and your application will be kept on file for three years.

Fluvanna County does not discriminate on the basis of race, color, national origin, sex, religion, age, or disability in employment or the provision of services. Before completing the application, please review the membership requirements for the Board, Commission, or Committee for which you are interested. Applicants who do not meet membership requirements will not be put forward for consideration.

Name: Wanda Armstrong	Election <input type="checkbox"/> Columbia <input type="checkbox"/> Cunningham <input checked="" type="checkbox"/> Fork Union District: <input type="checkbox"/> Palmyra <input type="checkbox"/> Rivanna <input type="checkbox"/> Other
EXPERIENCE/PROFESSIONAL EXPERTISE/EDUCATION (Please provides dates of education and experience. You may also provide a resume/CV.): : Leading data collection, review, and staffing. Preparing financial reports showing the status of expenditures of funds, resource distribution, program priorities and funding requirements. Creating reports, briefings, and written recommendations that support decisions whether to continue, conduct deep-dives, or discontinue programs. Establishing business rules, performance management and roles and responsibilities of the investors/stakeholders. Developing and maintaining plans that identify techniques of work processes. Developing administrative procedures ensuring compliance with policies. Streamlining internal processes for consistency in organization functions.	
CURRENT OR PRIOR SERVICE ON BOARDS/COMMISSIONS/OR COMMITTEES: Church Kitchen Committee Church Usher Board	
CIVIC ACTIVITIES AND MEMBERSHIPS (Roles with fraternal, business, church, or social groups – please provide dates): Fluvanna Leadership Development Program - September 2022 - present	
REASON(S) FOR WANTING TO SERVE FLUVANNA COUNTY: Believe being a member of the JABA Board will increase awareness of senior and community needs as well as increase my knowledge of organization/agency programs that can support the needs of the community and enhance my ability to be of service to the residents of Fluvanna County.	

Fluvanna County Board, Committee, and Commission Attendance Policy

(Approved June 17, 2015)

1. BCC members shall attend at least two-thirds of all scheduled meetings in each calendar year while serving.
2. The Chairperson of the board, commission, or committee shall notify the Clerk to the Board of Supervisors of any absences exceeding this policy.
3. The Clerk shall report these findings to the Board of Supervisors, typically in closed session.
4. Appointees who do not meet the attendance requirement without a valid reason(s) may be deemed to have rendered an implied resignation of that appointment.
5. The Board may choose to accept the resignation and appoint another person to fill the appointed position. The Board may also override the implied resignation and extend the appointment, if extenuating circumstances so dictate.
6. This requirement shall apply to all boards, commissions, or committees listed on the attached application form, provided however, that if State or County Ordinance addresses attendance requirements in an alternative manner, such law shall prevail.

**PLEASE INDICATE BELOW THE BOARDS, COMMISSIONS, OR COMMITTEES (BCC)
ON WHICH YOU WISH TO SERVE.**

X	BCC	X	BCC	X	BCC
	Agricultural/Forestral District Advisory Committee		Finance Board	X	Piedmont Virginia Community College (PVCC) Board
	Board of Equalization (BOE)		Fluvanna Partnership for Aging Committee (FPA)		Planning Commission (PC)
	Board of Zoning Appeals (BZA)		Fork Union Sanitary District (FUSD) Advisory Committee		Region Ten Community Services Board
	Building Code of Appeals Board		James River Water Authority (JRWA)		Rivanna River Basin Commission
	Central Virginia Regional Jail (CVRJ) Authority	X	JAUNT Board		Social Services Board
	Columbia Task Force (CARE)	X	Jefferson Area Board of Aging (JABA) Advisory Council		Thomas Jefferson Planning District Commission (TJPDC)
	Community Policy & Management Team (CPMT)	X	Jefferson Area Board of Aging (JABA) Board of Directors		Thomas Jefferson Water Resources Protection Foundation
	Economic Development Authority (EDA)		Library Board of Trustees		
	Economic Develop. & Tourism Advisory Council (EDTAC)		Monticello Area Community Action Agency (MACAA)		
	Family Assessment and Planning Team (FAPT)		Parks & Recreation Advisory Board (RAB)		

**Submit by email (clerk@fluvannacounty.org) or mail to:
County of Fluvanna, Attention: Clerk, Board of Supervisors, PO Box 540, Palmyra, VA 22963**

By signing below you are indicating that you have read and understand the Fluvanna County BCC Attendance Policy and that you agree to abide by the Bylaws of any Board, Commission, or Committee to which you may be appointed.

In accordance with Virginia Code §2.2-3705.1, by submitting this application, it is presumed that you are providing your personal contact information to be used for communicating with the County, and unless otherwise indicated by you, your personal contact information will not be shared publicly.

Applicant's Signature <i>(Typing name below serves as digital signature)</i>		Date	
Wanda Armstrong		November 28, 2023	
Mailing Address (including City, State, & ZIP)		Physical Address (if different)	
323 Thessalonias Road RR651 Bremono Bluff, 23022			
Years Lived in Fluvanna	Phone #	Alternate Phone #	Email Address
20	[REDACTED]	[REDACTED]	[REDACTED]
Office Use Only			
Application Received On:	11-28-2023	Application Received By:	
Acknowledgement Sent:		Leontyne Peck	
Renewal Date:		Remarks:	
Renewal Date:		application confirmed via telephone with Caitlin Solis	
Renewal Date:			
Renewal Date:			

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

TAB D

MEETING DATE:	December 20, 2023				
AGENDA TITLE:	FY23 Annual Comprehensive Financial Report (ACFR)				
MOTION(s):	N/A				
BOS 2 YEAR GOALS?	Yes	No	If yes, list goal(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
			X		
STAFF CONTACT(S):	Eric Dahl, County Administrator & Tori Melton, Director of Finance				
PRESENTER(S):	Eric Dahl, County Administrator; Tori Melton, Director of Finance and David Foley, Robinson, Farmer, Cox Associates				
RECOMMENDATION:	Information only				
TIMING:	N/A				
DISCUSSION:	FY23 Annual Comprehensive Financial Report summary brief for the Board of Supervisors.				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	FY23 Annual Comprehensive Financial Report				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
		X			



County of Fluvanna, Virginia

Annual Comprehensive Financial Report

Fiscal Year Ended
June 30, 2023

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



COUNTY OF FLUVANNA, VIRGINIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Prepared By:

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

COUNTY OF FLUVANNA, VIRGINIAAnnual Comprehensive Financial Report
Fiscal Year Ended June 30, 2023**TABLE OF CONTENTS**

	<u>Page</u>
FRONT COVER	1
TITLE PAGE	2
TABLE OF CONTENTS	3-6
INTRODUCTORY SECTION	
Letter of Transmittal	7-15
Directory of Principal Officials	16
Certificate of Achievement	17
Organizational Chart	18-19
FINANCIAL SECTION	
Independent Auditors' Report	20-22
Management's Discussion and Analysis	23-32
<u>Basic Financial Statements</u>	
Government-wide Financial Statements:	
Exhibit 1 Statement of Net Position	35
Exhibit 2 Statement of Activities	36-37
Fund Financial Statements:	
Exhibit 3 Balance Sheet—Governmental Funds	39
Exhibit 4 Statement of Revenues, Expenditures and Changes in Fund Balances—Governmental Funds	40
Exhibit 5 Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities—Governmental Funds	41
Exhibit 6 Statement of Net Position—Proprietary Funds	42
Exhibit 7 Statement of Revenues, Expenses and Changes in Net Position—Proprietary Funds	43
Exhibit 8 Statement of Cash Flows—Proprietary Funds	44
Exhibit 9 Statement of Fiduciary Net Position—Fiduciary Funds	45
Exhibit 10 Statement of Changes in Fiduciary Net Position—Fiduciary Funds	46
Notes to Financial Statements	47-127

COUNTY OF FLUVANNA, VIRGINIA

Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2023

TABLE OF CONTENTS

(Continued)

		<u>Page</u>
<hr/>		
FINANCIAL SECTION (continued)		
<hr/>		
<u>Required Supplementary Information</u>		
Exhibit 11	Schedule of Revenues, Expenditures, and Changes in Fund Balances–Budget and Actual–General Fund	129
Exhibit 12	Schedule of Changes in Net Pension Liability and Related Ratios–Primary Government	130-131
Exhibit 13	Schedule of Changes in Net Pension Liability (Asset) and Related Ratios–Component Unit School Board (nonprofessional)	132-133
Exhibit 14	Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan	134-135
Exhibit 15	Schedule of Employer Contributions–Pension Plans	136
Exhibit 16	Notes to Required Supplementary Information–Pension Plans	137
Exhibit 17	Schedule of Changes in Net OPEB Liability (Asset) and Related Ratios–Primary Government	138
Exhibit 18	Schedule of Changes in the County's Net OPEB Liability and Related Ratios–Component Unit School Board	139
Exhibit 19	Schedule of Employer Contributions–OPEB Plans	140
Exhibit 20	Schedule of Investment Returns	141
Exhibit 21	Notes to Required Supplementary Information–County and School Board OPEB	142
Exhibit 22	Schedule of Changes in Net OPEB Liability and Related Ratios–County Health Insurance Credit (HIC) Plan	143
Exhibit 23	Schedule of Changes in Net OPEB Liability and Related Ratios–School Board (Nonprofessional) Health Insurance Credit (HIC) Plan	144
Exhibit 24	Schedule of Employer Contributions–County Health Insurance Credit (HIC) Plan	145
Exhibit 25	Notes to Required Supplementary Information–County Health Insurance Credit (HIC) Plan	146
Exhibit 26	Schedule of School Board's Share of Net OPEB Liability–Teacher Employee Health Insurance Credit (HIC) Plan	147
Exhibit 27	Schedule of Employer Contributions–Teacher Employee Health Insurance Credit (HIC) Plan	148

COUNTY OF FLUVANNA, VIRGINIA

Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2023

TABLE OF CONTENTS

(Continued)

	<u>Page</u>
FINANCIAL SECTION (continued)	
<u>Required Supplementary Information: (Continued)</u>	
Exhibit 28 Notes to Required Supplementary Information—Teacher Health Insurance Credit (HIC) Plan	149
Exhibit 29 Schedule of County and School Board's Share of Net OPEB Liability—Group Life Insurance (GLI) Plan	150
Exhibit 30 Schedule of Employer Contributions—Group Life Insurance (GLI) Plan	151
Exhibit 31 Notes to Required Supplementary Information—Group Life Insurance (GLI) Plan	152
<u>Other Supplementary Information</u>	
Combining and Individual Fund Financial Statements and Schedules:	
Exhibit 32 Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual—Capital Projects Fund	155
Discretely Presented Component Unit—School Board:	
Exhibit 33 Combining Balance Sheet—Governmental Funds	157
Exhibit 34 Combining Statement of Revenues, Expenditures and Changes in Fund Balances—Governmental Funds	158
Exhibit 35 Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	159
Exhibit 36 Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual	160-161
Discretely Presented Component Unit—Fluvanna County EDA	
Exhibit 37 Statement of Net Position	163
Exhibit 38 Statement of Revenues, Expenses and Changes in Net Position	164
Exhibit 39 Statement of Cash Flows	165
Supporting Schedules:	
Schedule 1 Schedule of Revenues—Budget and Actual—Governmental Funds	167-169
Schedule 2 Schedule of Expenditures—Budget and Actual—General Fund	170-173

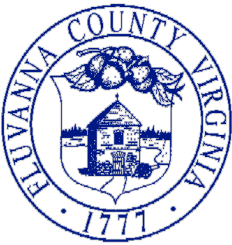
COUNTY OF FLUVANNA, VIRGINIA

Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2023

TABLE OF CONTENTS

(Continued)

STATISTICAL SECTION	Page
Table 1 Net Position by Component—Last Ten Fiscal Years	175-176
Table 2 Changes in Net Position—Last Ten Fiscal Years	177-178
Table 3 Fund Balances of Governmental Funds—Last Ten Fiscal Years	179-180
Table 4 Changes in Fund Balances of Governmental Funds—Last Ten Fiscal Years	181-182
Table 5 Assessed Value and Estimated Actual Value of Taxable Property—Last Ten Fiscal Years	183
Table 6 Property Tax Rates—Direct and Overlapping Governments—Last Ten Fiscal Years	184
Table 7 Principal Property Taxpayers—Current and the Period Nine Years Prior	185
Table 8 Property Tax Levies and Collections—Last Ten Fiscal Years	186
Table 9 Ratios of Outstanding Debt by Type—Last Ten Fiscal Years	187
Table 10 Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Per Capita—Last Ten Fiscal Years	188
Table 11 Debt Policy Information—Last Ten Fiscal Years	189-190
Table 12 Demographic and Economic Statistics—Last Ten Fiscal Years	191
Table 13 Principal Employers—Current Year and Nine Years Ago	192
Table 14 Full-time Equivalent County Government Employees by Function—Last Ten Fiscal Years	193
Table 15 Operating Indicators by Function—Last Ten Fiscal Years	194
Table 16 Capital Asset Statistics by Function—Last Ten Fiscal Years	195
COMPLIANCE SECTION:	
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 <i>Government Auditing Standards</i>	196-197
Independent Auditors’ Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	198-200
Schedule of Expenditures of Federal Awards	201-202
Notes to Schedule of Expenditures of Federal Awards	203
Schedule of Findings and Questioned Costs	204



COUNTY OF FLUVANNA

“Responsive & Responsible Government”

132 Main Street
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

BOARD OF SUPERVISORS

Mozell H. Booker
Fork Union District

Patricia B. Eager
Palmyra District

John M. “Mike” Sheridan
Columbia District

Anthony P. “Tony” O’Brien
Rivanna District

Chris Fairchild
Cunningham District

COUNTY ADMINISTRATION

Eric M. Dahl
County Administrator

Caitlin Solis
Clerk to the Board

December 15, 2023

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

We are pleased to submit to you the Annual Comprehensive Financial Report (ACFR) for the County of Fluvanna (the “County”) for the fiscal year ended June 30, 2023. The *Code of Virginia* requires that local governments publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. This report has been prepared by the Department of Finance in accordance with the standards of financial reporting as prescribed by the Governmental Accounting Standards Board (GASB), the Financial Accounting Standards Board (FASB) where applicable, and the Auditor of Public Accounts (APA).

This report consists of management’s representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and fairness of presentation of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed to ensure compliance with applicable laws, regulations and County policies, to safeguard the County’s assets, and to compile sufficient reliable information for the preparation of the County financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County’s comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and accurate in all material respects, and presents fairly the financial position and results of operations of the various funds and component units of the County

This report is intended to provide informative and relevant financial information for the citizens of the County, the Board of Supervisors (the Board), investors, creditors and other concerned readers. All are encouraged to contact the Department of Finance with any comments or questions concerning this report.

The County’s financial statements have been audited by Robinson, Farmer, Cox, Associates, L.L.P., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County’s financial statements for the fiscal year ended June 30, 2023 are fairly presented in all material respects, in conformity with GAAP. The auditors’ report is presented as the first component of the financial section of this report.

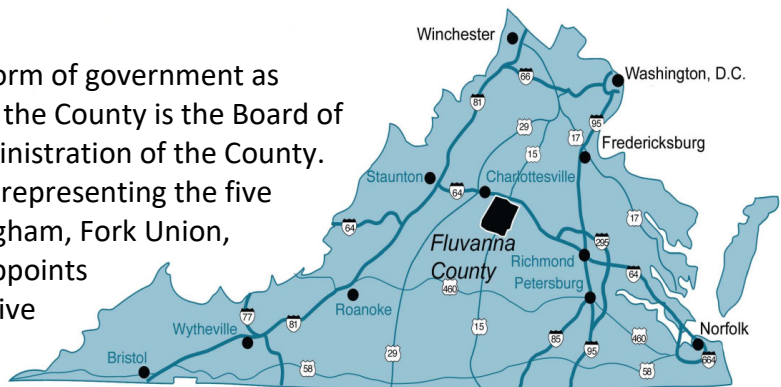
The independent audit of the financial statements of the County was part of a broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the County’s compliance with the financial and administrative requirements applicable to each of the County’s major federal programs. These reports are available in the Compliance Section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County’s MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE COUNTY

The County was established in 1777 after several divisions from other counties with the final division from Albemarle County. Fluvanna County was once part of Henrico County, one of the original shires of the Virginia Colony. In 1727, Henrico County was divided and Fluvanna County became a part of Goochland County. Goochland County was divided in 1744 and Fluvanna became a part of Albemarle County. In 1777, Albemarle County was divided to create Fluvanna County. The County was named for the Fluvanna River, the name given to the James River west of Columbia. Fluvanna is Latin for “Anne’s River” – in honor of Queen Anne of England. Palmyra was made the county seat in 1828 and remains the county seat today. It quickly became a thriving town after the courthouse was completed in 1830. While Palmyra has changed and modernized over the years, it still possesses an aura of tranquility.

The County operates under the traditional board form of government as defined under Virginia law. The governing body of the County is the Board of Supervisors, which establishes policies for the administration of the County. The Board of Supervisors consists of five members representing the five electoral districts in the County: Columbia, Cunningham, Fork Union, Palmyra, and Rivanna. The Board of Supervisors appoints a County Administrator to serve as the administrative manager of the County. The County Administrator serves at the pleasure of the Board of Supervisors, carries out the policies established by the Board of Supervisors, and directs business and administrative procedures within the County government. The County has taxing powers subject to statewide restriction and tax limits.



Fluvanna County is centrally located in the heart of Virginia, 120 miles south of Washington, D.C., 60 miles west of Richmond, Virginia, and 25 miles southeast of Charlottesville, Virginia. The location of the County can be described as the Piedmont Plateau Physiographic Province and is characterized by gently rolling hills. The County encompasses a land area of 282 square miles. Two U.S. primary (Route 250 and 15) and two State primary (Route 53 and 6) routes traverse the County. The County is bounded, in effect, by Interstate 64 to the north and by the James River to the south. The Rivanna River, the Commonwealth's first designated "Scenic River," bisects the county and joins the James at the historic town of Columbia. Agriculture remains important in Fluvanna's economy. Two-thirds of the county's land is forested with most open land devoted to farming and grazing.

In addition to the elected Board of Supervisors, five constitutional officers are elected. These officers include the Clerk of the Circuit Court, the Sheriff, the Commonwealth's Attorney, the Treasurer, and the Commissioner of the Revenue. Two officials are elected to serve as County representatives on the Thomas Jefferson Soil & Water Conservation District Board. Five officials are elected to serve as the Fluvanna County School Board.

The departments of the Board of Supervisors, County Administrator, County Attorney, Commissioner of the Revenue, Treasurer, Information Technology, Finance, Registrar, and Human Resources constitute the general government administration of the County. The County Administrator, Constitutional officers, along with the Directors of the various departments, implement the laws and policies of the County by developing and executing the procedures that are necessary in order to provide general support services to County residents.

The Court system is made up of the Circuit Court, General District Court, Juvenile and Domestic Relations Court, Clerk of the Circuit Court, Court Services, and Commonwealth's Attorney. The public safety operations of the County include the Sheriff, Emergency Communications, Emergency Management, Fire and Rescue Squads, Emergency Services, Animal Control, Building Inspections, Blue Ridge Juvenile Detention, and Central Virginia Regional Jail.

Public Works is comprised of the departments of Facilities, Utilities, and Public Works which administers capital projects of the County and oversees solid waste management, Sewer, the Zion Crossroads Water and Sewer System and the Fork Union Sanitary District.

The Department of Social Services determines eligibility for public assistance programs, which are mandated by federal and state law. The Community Services Board provides mental health, mental retardation, and substance abuse services. In addition, it provides adult services, group home services, and supervised living services. Fluvanna is served by the Thomas Jefferson Health District along with Charlottesville, and Albemarle, Greene, Louisa, and Nelson counties.

Parks and Recreation provides and promotes leisure services including park activities, educational and hobby programs, senior citizen activities, youth programs, adult athletic leagues, special events, and other activities for County residents. The Fluvanna County Library provides public library service to the County.

The Planning and Zoning Department provides numerous services that relate to the well-being and orderly development of the community. Primary areas of responsibility include the Comprehensive Plan, current and long range planning, and code enforcement. This Department also maintains the geographic information system (GIS) for developing, maintaining, and distributing geographic related data sets and applications. The Economic Development Department has responsibility for attracting and retaining high quality business and industry.

The County provides education through its own school system administered by the Fluvanna County School Board (the School Board). The County promotes commerce through the Economic Development Authority of Fluvanna County, Virginia (the EDA). These agencies have been classified as discretely presented component units in the financial reporting entity because they are legally separate entities for which the County is financially accountable. The EDA has the power to issue tax-exempt industrial development revenue bonds on behalf of qualifying enterprises wishing to utilize that form of financing, as well as to finance County facilities. Those bonds do not constitute a debt or pledge of the faith and credit of the County but represent limited obligations of the EDA payable solely from the revenue and receipts derived from the projects funded with the proceeds.

The School Board administers its own appropriations within the categories defined by the Commonwealth of Virginia. The Board of Supervisors' financial accountability over the School Board is also limited to approving transfers to the education funds and authorizing school debt issuances. The Fluvanna County Public Schools is the single largest service provided by the County. The elected School Board is composed of five members who represent the five electoral districts. The School Board appoints a Superintendent to administer the policies of the School Board. The school system is comprised of one high school, one middle school, and three elementary schools. The K-12 End-of-Year Membership as of June 2023 totaled 3,324 students. The Fluvanna High School Completion Rate is 94.4% (VA On-Time Graduation Rate) with 69.4% of graduates seeking higher education.

Virginia law requires the County to maintain a balanced budget in each fiscal year. The annual budget serves as the foundation of the County's financial planning and control. These budgetary controls ensure compliance with provisions embodied in the annual appropriated budget approved by the Board of Supervisors. Activities of the general fund and capital projects fund are included in the annual appropriated budget. All agencies and departments of the County are required to submit requests for appropriation to the County Administrator by the date established in the budget calendar. The County Administrator uses these requests as the starting point for developing a proposed budget. Then, the County Administrator presents the proposed budget to the Board who begin a series of work sessions. The Board is required to hold a public hearing on the proposed budget and to adopt a final budget by no later than June 30th, the close of the County's fiscal year, as required by 15.2-2503, Code of Virginia of 1950, as amended. A budget is not required for fiduciary funds. The appropriated budget is prepared by fund and function (e.g., public safety) with the appropriations resolution adopted by the Board placing legal restrictions on expenditures at the fund and function level.

When necessary, the Board of Supervisors approves amendments to the adopted budget in accordance with 15.2-2507, Code of Virginia of 1950, as amended. Budgetary compliance is monitored and reported at the department level. The budget is implemented through appropriations that the Board makes annually, with supplemental appropriations made as required. These appropriations, except those to incur mandated expenditures, may be greater or less than contemplated in the budget.

FACTORS AFFECTING FINANCIAL CONDITION

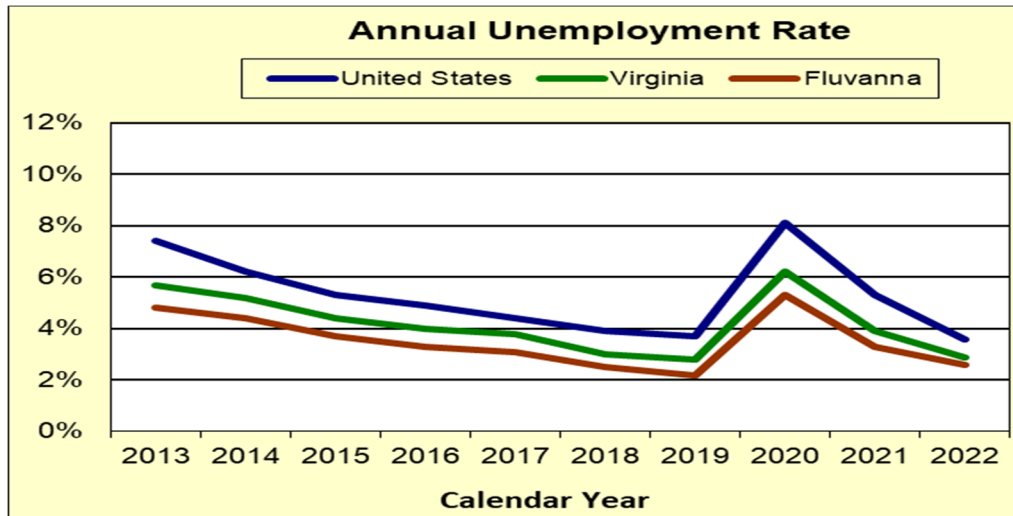
The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Fluvanna County operates.

COVID-19

The County received \$4.8 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act funds in FY21, which the County utilized to mitigate the immediate impacts of COVID-19. Also in FY21 and FY22, the County received \$5.3 million in American Rescue Plan Act (ARPA) funds. The County has continued to utilize these funds to date for necessary broadband infrastructure and public safety needs. As the County recovered from the COVID-19 pandemic, it experienced strong local revenue growth.

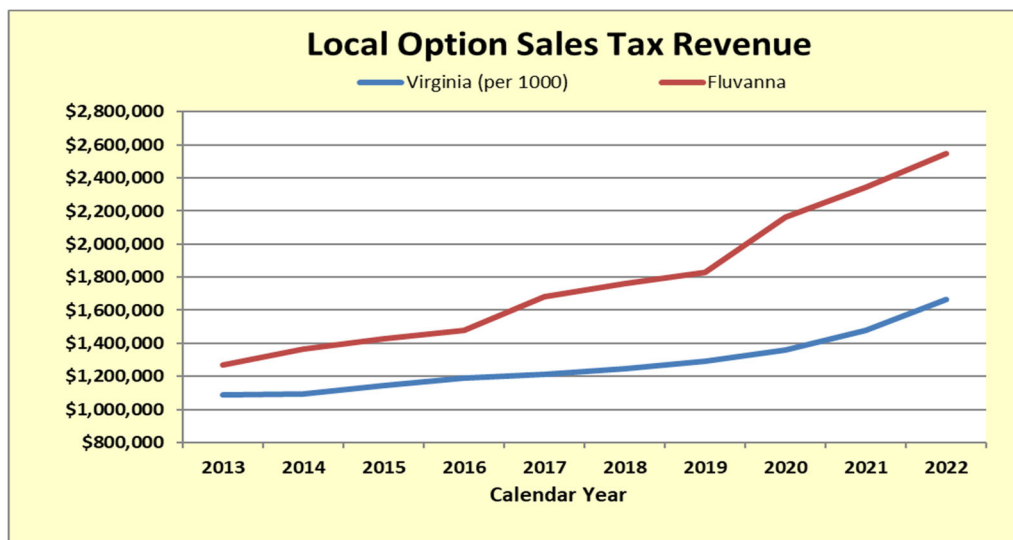
Local Economy

Based on available economic data, the annual local unemployment rate for 2022 was 2.6%, 0.7% lower than the 3.3% annual local unemployment rate for 2021. The local unemployment rate compares favorably to the state and national rate of 2.9% and 3.6%, respectively. The predominant industries are government, education, administrative and support services, health care, and retail trade. As seen in the chart below, annual unemployment in Fluvanna County has experienced a decrease in 2022 like many other areas, due to easing restrictions from the coronavirus pandemic. As of June 2023, monthly unemployment data reflects rates trending back toward 2019 pre-pandemic levels at 2.5%.



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

Sales tax revenue can also be an indicator of the overall condition of the County’s economy. As seen in the chart below, there has been strong growth in the Local Option Sales Tax revenue in Fluvanna County over the past three years. Local Option Sales Tax revenue has increased 8.8% over the previous year and 72.4% from 2016 to 2022. In contrast, Virginia has seen a 39.9% increase during the same time period. Within the last ten years, Fluvanna County experienced its highest single year increase from 2019 to 2020 at 18.4%. This can be directly attributed to changes implemented from the Commonwealth for online retailers making more than \$100,000 in annual gross sales to collect and pay sales tax starting July 1, 2019. Another reason for the County seeing the Local Option Sales Tax increase is due to residents shopping more local since the Coronavirus pandemic.



Source: Virginia Department of Taxation, Revenue Forecasting – Annual

The population growth in the County has increased over the years due to competitively priced housing, a rural setting, and approximation to major urban centers, including Charlottesville and Richmond. Fluvanna County saw an increase of 28.2% in population growth between the 2000 and the 2010 census. However, population growth has moderated from the 2010 to 2020 census at a rate of 6.1%. The population growth has increased an estimated 1.0% from 2021 to 2022.



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

The County received its first formal public credit ratings in July 2008. Standard & Poor’s provided a rating of AA- with remarks of “strong wealth and income levels, developing local economy has access to the Charlottesville core based statistical area, and solid financial performance with positive operating results and strong reserves.” In May 2014, Standard & Poor’s raised its long-term rating for Fluvanna County to AA, with a more recent reaffirmation. In November 2022, Moody’s reaffirmed its existing rating of Aa2 for the County.

Financial Policies

Fluvanna continues to adhere to a conservative fund balance policy that maintains unassigned fund balance at a minimum of 12% of General Fund revenues plus Component Unit School Fund revenues, less the operating transfer from the General Fund.

MAJOR INITIATIVES

For fiscal year 2023, following the priorities established by the County of Fluvanna Board of Supervisors, and with the assistance and guidance of the County Administrator, County staff and agencies implemented and continued a number of specific projects designed to provide County residents with cost efficient government while enhancing their home and employment environment. Major initiatives begun, continued, or completed during this fiscal year are:

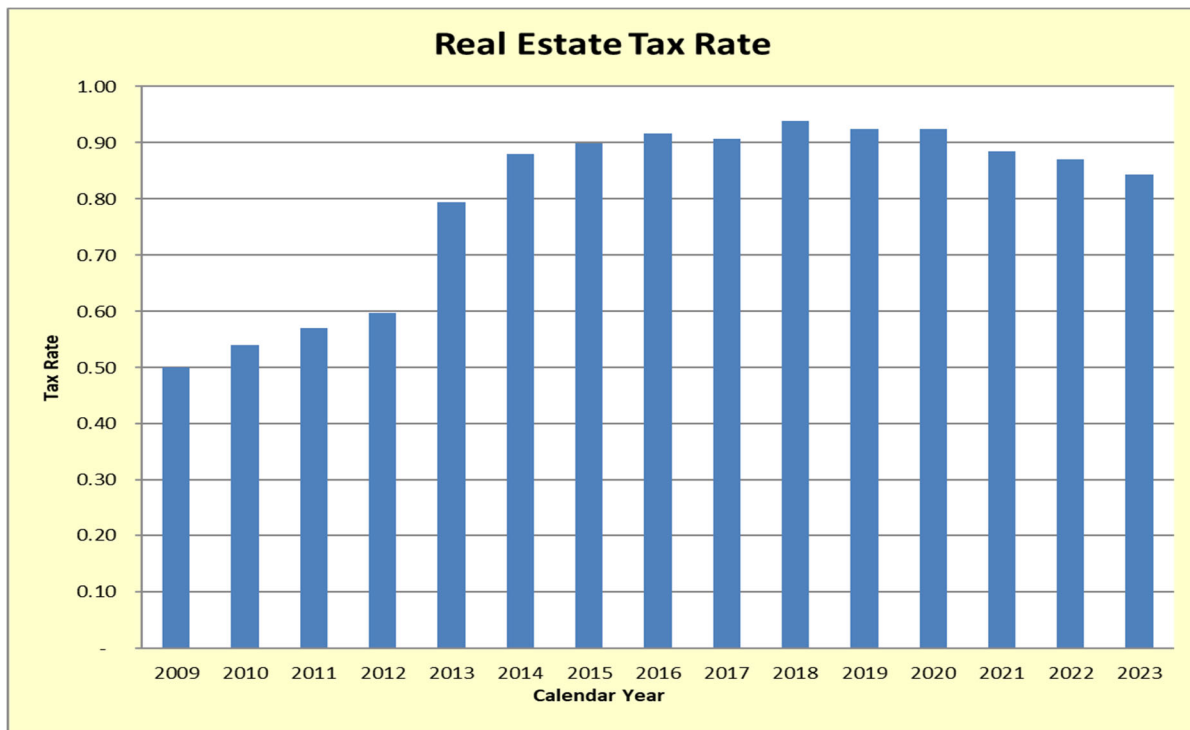
- The Zion Crossroads Water and Sewer system will provide water and sewer infrastructure for Fluvanna County's growth corridor in Zion Crossroads from the intersection of U.S. Route 250/Route 15, going west approximately 2.5 miles on U.S. Route 250 towards Charlottesville and going south approximately 1 mile on Route 15. The Board of Supervisors appropriated \$775,000 from unassigned fund balance for the design of the Zion Crossroads Water and Sewer System. In August 2017, a Water and Sewer Revenue Bond was issued, providing \$8.5 million in project funds. In June 2020, an additional Water and Sewer Revenue Bond was issued, providing \$2.25 million in project funds. The final design was completed and approved by the Board of Supervisors in November 2017. The construction Notice to Proceed was issued for March 2019 and the project was completed in October 2022.
- The Zion Crossroads West Waterline Extension expands the above original project 1.1 miles west on U.S. Route 250. The original creation for the project was necessitated by the request from the Virginia Department of Environmental Quality (DEQ) to provide clean drinking water for six households with contaminated private wells receiving filtration remediation. The County entered into an agreement in July 2020 with DEQ to provide \$1.0 million toward engineering and construction costs. In June 2020, a Water and Sewer Revenue Bond was issued, providing \$500,000 in project funds. Final design is complete and the County is reviewing additional funding options, with the anticipated total project cost around \$3.0 million.
- The James River Water Authority (JRWA) Water System is supported 50/50 and created by Fluvanna and Louisa County. This project will construct a raw water intake system and pipeline from the James River to serve the 50 year water supply needs of Fluvanna and Louisa County. The pipeline from the water intake system will terminate around Route 6 in the southeast corner of Fluvanna County. Both County's will have access to the water system, with an ultimate water withdrawal of 8.57 million gallons per day. In May 2016, a Revenue Bond was issued, providing \$9.0 million in project funds. The project is currently undergoing cultural and historical due diligence, final design, project permitting and property acquisition. Construction is anticipated to start spring/summer 2024 and the project will take 24 months to complete after construction begins.
- In June 2021, Dominion Energy proffered to the County \$49.6 million for water supply improvements in the Fork Union Sanitary District and a public amenity/recreation and green infrastructure payment. The proffer is associated with the rezoning for the Dominion Energy Bremono Power Station Coal Combustion Residual remediation project in Fluvanna County. This proposed project will provide a water treatment plant, elevated storage tank and finished waterlines to the existing Fork Union Sanitary District. The raw water for this project will be sourced from the James River Water Authority allocation for Fluvanna County. The County has entered into an agreement for a Preliminary Engineering Report (PER) as the first step to this important project.
- Development of the Fork Union Commerce Park is underway in the Fork Union area of the County on 112 acres of County-owned property behind the Fluvanna Community Center and Fork Union Fire Station. Three additional adjoining parcels were purchased in prior fiscal years and \$111,360 was allocated for initial engineering, due diligence and a master plan report to make the property more marketable. The County is actively marketing the property for development.

- Broadband expansion has been a priority for the County the last four years and funding of \$2.2 million (Virginia Telecommunication Initiative grant, CARES Act, ARPA and General Fund) has been committed to advance this utility necessity for the community. In 2021, the County partnered with Central Virginia Electric Cooperative (CVEC) and its wholly owned subsidiary Firefly Fiber Broadband, and Dominion Energy to deploy high speed internet to all homes and businesses in the County. Currently, the County has 90% fiber connectivity and it is projected that the County will have 100% broadband coverage by December 2025.
- In 2023, the County created its first career Department of Emergency Services to provide necessary Emergency Medical Services (EMS) for the community, to supplement the County’s volunteer EMS providers. The transition for the new department began in July 2023 and the new department was fully transitioned into service in September 2023. Each shift contains (2) fully staffed ambulances with (2) EMS providers per ambulance and a Quick Response Vehicle (QRV) with a Paramedic.
- In 2023, the County created its first in-house County Attorney department after decades of utilizing county attorney services on a contractual basis.

FUTURE BUDGET CONSIDERATIONS

For fiscal year 2024, the Board of Supervisors approved an Operating Budget of \$104.2 million, inclusive of a General Fund budget of \$60.8 million and a Capital Improvement budget of \$5.5 million. The Board of Supervisors decreased the real estate tax rate to \$0.844 per \$100 of assessed value for calendar year 2023, due to strong real estate value increases.

Below is the real estate tax rate history for 15 years.



Awards and Acknowledgments

The Governmental Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting (ACFR) to the County of Fluvanna for its comprehensive annual financial report for the fiscal year ended June 30, 2022. This is the thirteenth year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been accomplished without the cooperation and dedication of the staff of the Fluvanna County Finance Department, Robinson Farmer Cox Associates, and all County agencies and departments that assisted and contributed to the preparation of this Report. Credit also must be given to the Board of Supervisors for their unwavering support for maintaining the highest standards of professionalism in the management of Fluvanna County's finances.

Respectfully submitted,



Eric M. Dahl
County Administrator

COUNTY OF FLUVANNA, VIRGINIA

DIRECTORY OF PRINCIPAL OFFICIALS

June 30, 2023

Board of Supervisors

Mozell H. Booker, Chair Fork Union District
 Patricia B. Eager, Vice Chair Palmyra District
 John M. Sheridan Columbia District
 Anthony P. O'Brien..... Rivanna District
 Chris Fairchild Cunningham District
 Caitlin Solis Clerk

Constitutional Officers

Andrew M. Sheridan Commissioner of Revenue
 Linda H. Lenherr Treasurer
 Jeffrey W. Haislip Commonwealth’s Attorney
 Eric B. Hess Sheriff
 Tristana Treadway..... Clerk of the Circuit Court

County Administrative Officials

Eric M. Dahl County Administrator

School Board

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

School Administrative Officials

Dr. Peter Gretz. Superintendent of Schools

Social Services Board

David Wells, Chair Rivanna District
 Sandra Patterson, Vice Chair Columbia District
 Martha Brown Snyder..... Palmyra District
 Deborah Johnson Fork Union District
 Vacant Cunningham District
 Patricia B. Eager Board of Supervisor’s Representative

Social Services Administrative Official

Kimberly Mabe Director of Social Services

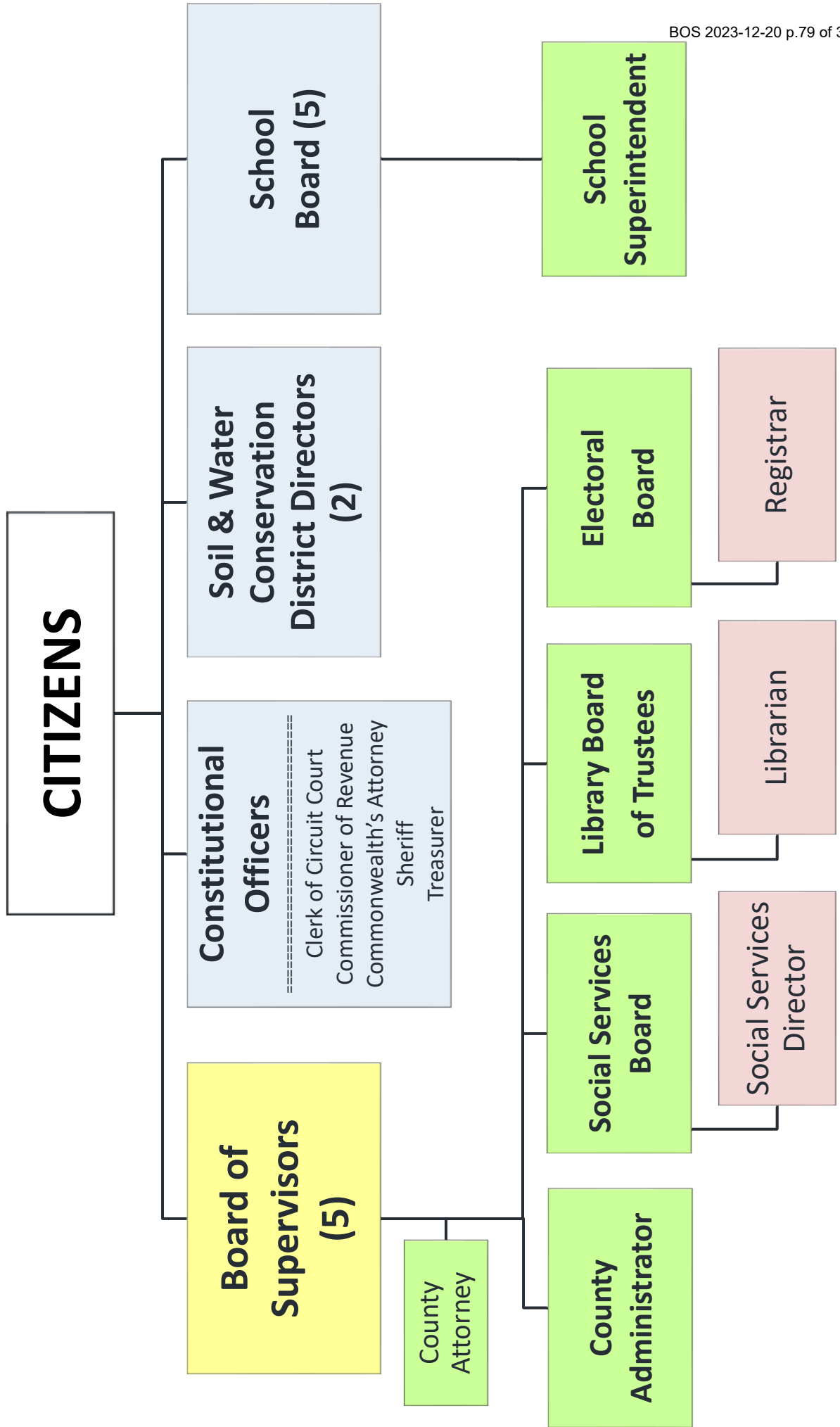
Other Officials

Hon. Richard E. Moore Judge of the Circuit Court
 Hon. Theresa W. Carter..... Judge of the General District Court
 Hon. Barbara G. Lowe Judge of the Juvenile and Domestic Relations District Court

CERTIFICATE PLACEHOLDER

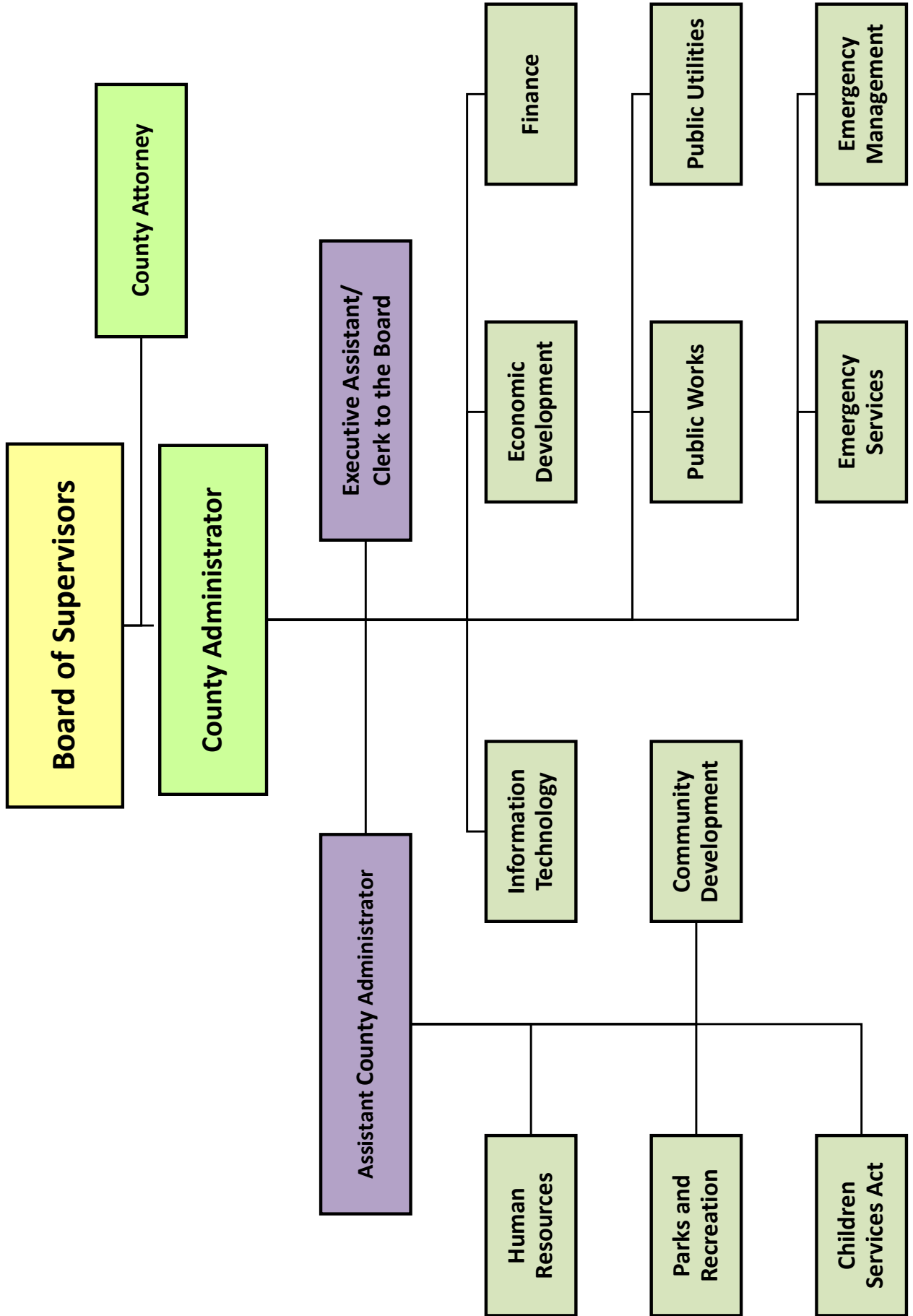


County Organization





County Administration Structure





ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Fluvanna, Virginia, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Fluvanna, Virginia, as of and for the year ended June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of County of Fluvanna, Virginia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of County of Fluvanna, Virginia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about County of Fluvanna, Virginia's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise County of Fluvanna, Virginia's basic financial statements. The accompanying combining and individual fund financial statements and schedules and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023, on our consideration of County of Fluvanna, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County of Fluvanna, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Fluvanna, Virginia's internal control over financial reporting and compliance.

Charlottesville, Virginia
December 15, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

The management of the County of Fluvanna, Virginia presents the following discussion and analysis as an overview of the County's financial activities for the fiscal year ended June 30, 2023. We encourage readers to read this discussion and analysis in conjunction with the transmittal letter in the Introductory Section of this report, and the County's financial statements which follow this discussion and analysis.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$65.3 million (net position). Of this amount, \$41.6 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$5.3 million, of which the governmental activities increased by \$5.0 million and business-type activities increased by \$300,000.
- As of the close of fiscal year 2023, the County's governmental funds reported combined ending fund balances of \$44.0 million. Approximately 57.2% of this amount (\$25.1 million) is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unrestricted fund balance (the total of committed, assigned, and unassigned components of fund balance) for the general fund was \$37.9 million, or approximately 70.3% of total general fund expenditures.
- The total long-term obligations for Primary Government decreased by \$7.6 million during fiscal year 2023 (Note 7). This net decrease was the result of retirements on existing debt and a slight increase due to OPEB and compensated absences.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components:

1. Government-wide financial statements,
2. Fund financial statements, and
3. Notes to the financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

Overview of the Financial Statements: (Continued)

Government-Wide Financial Statements

The *government-wide financial statements* (Exhibits 1 and 2) are designed to report information about the County as a whole using accounting methods similar to those found in the private sector. They also report the County's net position and how it has changed during the fiscal year. These statements provide both short-term and long-term information about the County's overall financial status.

The *statement of net position* (Exhibit 1) presents information on all of the County's assets, liabilities, and deferred inflows/outflows of resources including governmental activities, business-type activities, and component unit activities. Net position is the difference between assets and deferred outflows and liabilities and deferred inflows, which provides a measure of the County's financial health, or financial condition. Over time increases or decreases in the net position may serve as an indicator of whether the County's financial condition is improving or deteriorating. Other non-financial factors will also need to be considered, such as changes in the County's property tax base and the condition of the County's facilities.

The *statement of activities* (Exhibit 2) presents information using the accrual basis of accounting, and shows how the County's net position changed during the fiscal year. All of the current year's revenues and expenses are shown in this statement, regardless of when cash is received or paid. The Statement of Activities presents expenses before revenues to emphasize that the government's revenue is generated for the express purpose of providing services.

In the government-wide financial statements, the County's activities are divided into three categories:

Governmental activities: Most of the County's basic services are reported here, including general governmental; judicial administration; public safety; public works; health and welfare; education; parks, recreation and cultural; and community development. These activities are financed primarily by property taxes, other local taxes, and Federal and State grants.

Business-type activities: The County charges fees to users to cover all, or a significant portion, of the costs associated with the provision of certain services. These business-type activities of Fluvanna County are intended to be self-supporting and include the Fork Union Sanitary District, Palmyra Sewer and the Zion Crossroads Water and Sewer System.

Component units: The County has two component units, the Fluvanna County Public Schools (School Board) and the Economic Development Authority of Fluvanna County, which are included in this annual financial report. Although legally separate, the discretely presented component units are important because the County is financially accountable for them. A primary government is accountable for an organization if the primary government is able to impose its will on the organization or the organization is capable of imposing specific financial burdens on the primary government. The County approves debt issuances to finance School Board assets and provides significant funding for its operation. Additional information on the component units can be found in Note 1 of the Notes to Financial Statements section of this report.

Fund Financial Statements

These statements focus on individual parts of the County's government, reporting the County's operations in more detail than the government-wide statements. Funds are used to ensure compliance with finance-related legal requirements and are to keep track of specific sources of revenue and expenses for particular purposes. The County has three kinds of funds:

Overview of the Financial Statements: (Continued)

Fund Financial Statements: (Continued)

Governmental funds – Most of the County’s basic services are included in governmental funds, which focus on (1) the in flows and out flows of cash and other financial assets that can be readily converted to cash, and (2) the balances remaining at year-end that are available for spending. The governmental funds financial statements provide a detailed short-term view that helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the County’s programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided with the fund financial statements to explain the relationship (or differences). The County has two major funds, the General Fund and the Capital Projects Fund. The General fund is the main operating account of the County and therefore, the largest of the governmental funds. The Capital Projects Fund is used to account for major capital projects, primarily construction related. It provides control over resources that have been segregated for specific capital projects. All other governmental funds, which include special revenue funds, are collectively referred to as non-major governmental funds.

The County adopts an annual appropriated budget for its Governmental funds. A budgetary comparison statement has been provided for the General Fund and Capital Projects Fund to demonstrate compliance with this budget.

Proprietary funds – The County currently only maintains Enterprise Funds as a Proprietary Fund. Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its water and sewer programs. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer activities, which are considered to be major funds of the County.

Fiduciary funds – The County is the trustee, or fiduciary, for the County’s *agency funds*. It is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County’s fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. The County excludes these activities from the County’s government-wide financial statements because the County cannot use these assets to finance its operations. Agency funds are County custodial funds used to provide accountability of client monies for which the County is custodian.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information - In addition to the basic financial statement and accompanying notes, this report also presents certain *required supplementary information* for budgetary comparison schedules and presentation of combining financial statements for the discretely presented component unit School Board. The School Board does not issue separate financial statements.

Government-wide Overall Financial Analysis**Statement of Net Position**

Table 1 summarizes the Statement of Net Position (Exhibit 1 in the Financial Section of the Annual Comprehensive Financial Report) for the primary government as of June 30, 2023 and 2022.

Table 1

County of Fluvanna, Virginia
Summary of Net Position
(\$ in millions)

	Primary Government					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 79.6	76.0	\$ 1.3	\$ 1.7	\$ 80.9	\$ 77.7
Capital assets	76.4	81.5	16.2	16.2	92.6	97.7
Total assets	<u>\$ 156.0</u>	<u>\$ 157.5</u>	<u>\$ 17.5</u>	<u>\$ 17.9</u>	<u>\$ 173.5</u>	<u>\$ 175.4</u>
Total deferred outflows of resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Long-term liabilities outstanding	\$ 70.8	77.3	\$ 9.3	\$ 10.0	\$ 80.1	\$ 87.3
Other liabilities	14.5	15.2	0.8	0.7	15.3	15.9
Total liabilities	<u>\$ 85.3</u>	<u>\$ 92.5</u>	<u>\$ 10.1</u>	<u>\$ 10.7</u>	<u>\$ 95.4</u>	<u>\$ 103.2</u>
Total deferred inflows of resources	23.8	24.2	0.2	0.2	24.0	24.4
Net position:						
Net investment in capital assets	\$ 14.6	15.1	\$ 7.4	\$ 5.8	\$ 22.0	\$ 20.9
Restricted	1.7	0.3	-	-	1.7	0.3
Unrestricted	<u>41.7</u>	<u>37.6</u>	<u>(0.1)</u>	<u>1.2</u>	<u>41.6</u>	<u>38.8</u>
Total net position	<u><u>\$ 58.0</u></u>	<u><u>\$ 53.0</u></u>	<u><u>\$ 7.3</u></u>	<u><u>\$ 7.0</u></u>	<u><u>\$ 65.3</u></u>	<u><u>\$ 60.0</u></u>

As noted earlier, net position over time may serve as a useful indicator of a County's financial position. The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$65.3 million at the close of the most recent fiscal year. The County's overall net position increased \$5.3 million from the prior year. The reasons for the overall increase are discussed in the following sections for governmental and business-type activities.

The County's investment in capital assets of \$22.0 million, or 33.7% of total net position, reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens, like schools, libraries, law enforcement, fire and emergency medical services. Consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities (i.e., the County's investment in capital assets is of a permanent nature, as assets acquired are generally not sold or otherwise disposed of during their useful life).

The remaining \$43.3 million balance of net position contains \$41.6 million unrestricted, which may be used to meet the County's ongoing obligations to citizens and creditors, and \$1.7 million restricted, due to an assets liability.

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

Table 2 summarizes the Statement of Activities (Exhibit 2 in the Financial Section of the Annual Comprehensive Financial Report) for the primary government.

Table 2

County of Fluvanna, Virginia
Changes in Net Position
(\$ in millions)

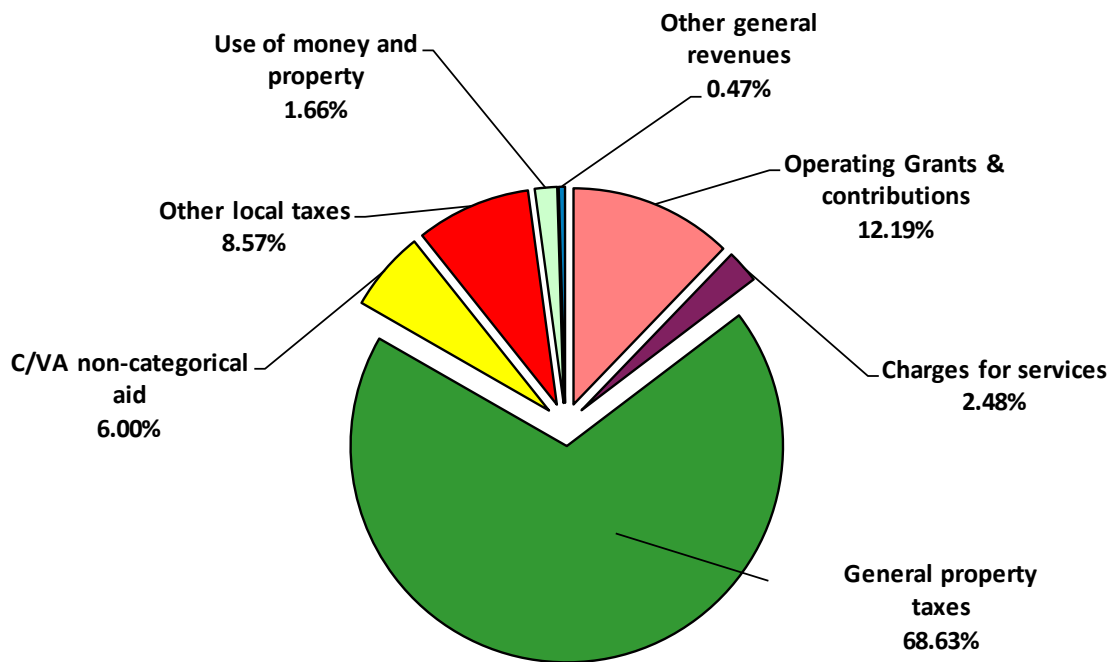
	Primary Government					
	Governmental		Business-type		Totals	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 1.5	\$ 1.6	\$ 0.3	\$ 0.4	\$ 1.8	\$ 1.5
Operating grants and contributions	7.5	8.5	-	-	7.5	9.8
Capital grants and contributions	0.3	-	-	-	0.3	-
General revenues:						
General property taxes	42.1	40.0	-	-	42.1	37.9
Other local taxes	5.2	4.8	-	-	5.2	4.5
Use of money and property	1.0	-	0.1	0.1	1.1	0.1
C/VA non-categorical aid	3.7	3.7	-	-	3.7	3.7
Other general revenues	0.3	0.3	0.1	0.1	0.4	0.6
Total revenues	\$ 61.6	\$ 58.9	\$ 0.5	\$ 0.6	\$ 62.1	\$ 58.1
Expenses:						
General government administration	\$ 3.0	\$ 3.1	\$ -	\$ -	\$ 3.0	\$ 3.1
Judicial administration	1.8	1.5	-	-	1.8	1.5
Public safety	12.6	10.9	-	-	12.6	12.1
Public works	3.0	2.6	-	-	3.0	2.7
Health and welfare	6.5	7.1	-	-	6.5	6.5
Education	24.0	20.3	-	-	24.0	22.9
Parks, recreation, and cultural	1.2	1.0	-	-	1.2	1.0
Community development	0.8	1.4	-	-	0.8	1.2
Interest and other fiscal charges	2.8	3.0	-	-	2.8	3.0
Fork Union Sanitary District	-	-	0.5	0.4	0.5	0.3
Zion Crossroads Water & Sewer	-	-	0.4	0.4	0.4	0.4
Palmyra Sewer	-	-	0.2	0.2	0.2	0.2
Total expenses	\$ 55.7	\$ 50.9	\$ 1.1	\$ 1.0	\$ 56.8	\$ 51.9
Increase in net position before transfers	\$ 5.9	\$ 8.0	\$ (0.6)	\$ (0.4)	\$ 5.3	\$ 7.6
Transfers	(0.9)	(1.3)	0.9	1.3	-	-
Increase in net position	\$ 5.0	\$ 6.7	\$ 0.3	\$ 0.9	\$ 5.3	\$ 7.6
Net position, July 1, 2022	53.0	46.3	7.0	6.1	60.0	52.4
Net position, June 30, 2023	<u>\$ 58.0</u>	<u>\$ 53.0</u>	<u>\$ 7.3</u>	<u>\$ 7.0</u>	<u>\$ 65.3</u>	<u>\$ 60.0</u>

Government-wide Overall Financial Analysis: (Continued)

The net position for governmental activities increased \$5.0 million for the current fiscal year, for an ending balance of \$58.0 million. Generally, net asset changes are the result of the difference between revenues and expenses. Total revenues exceeded expenses by \$5.9 million in the current fiscal year and transfers of \$900,000 reduced the net position to \$5.0 million. Revenues for fiscal year 2023 increased by \$2.7 million over the previous year and the key revenue elements include:

- General Property Taxes are the largest source of County revenue, totaling \$42.1 million for fiscal year 2023, an increase of \$2.1 million, in comparison to fiscal year 2022. The County has experienced steady new residential growth since 2019, with an average of 178 new home construction building permits issued each in between calendar year 2020 and 2022. In contrast, only an average of 122 new home construction, building permits were issued in calendar year 2018 and 2019.
- Use of Money and Property increased \$1.0 million from the previous fiscal year, due to favorable interest rates and interest earnings.

**Governmental Activities - Revenues by Source
For the Fiscal Year Ended June 30, 2023**



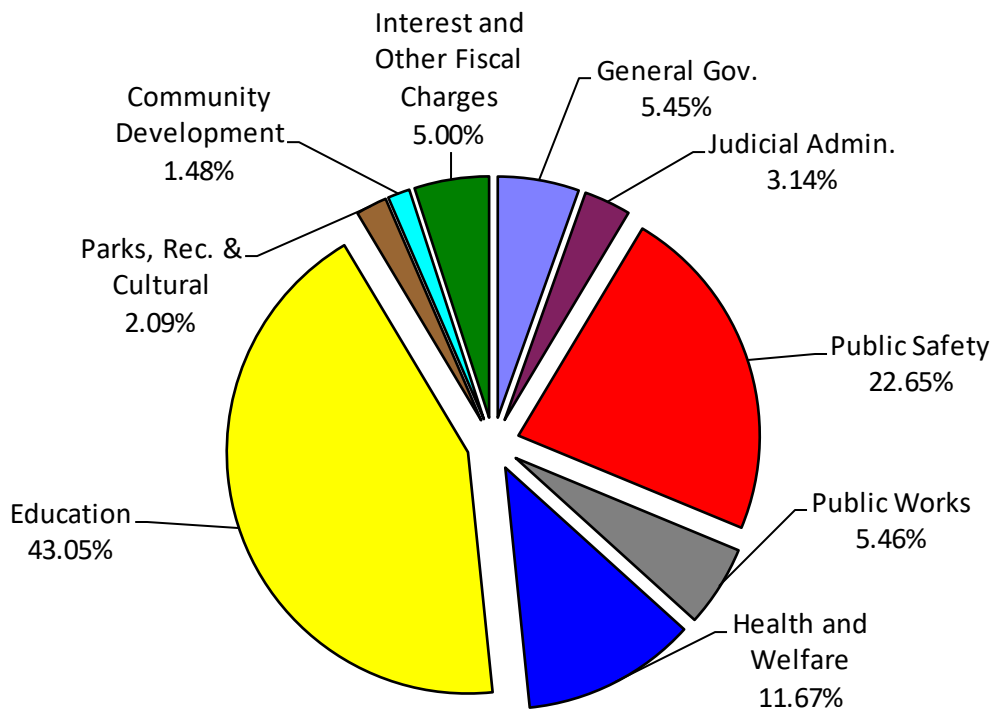
For the fiscal year June 30, 2023, the expenses for governmental activities totaled \$55.7 million, an increase of \$4.8 million compared to the prior fiscal year. Key expense elements include:

- Public Safety increased \$1.7 million mainly from capital project expenditures, salaries and equipment replacements.
- Education increased by \$3.7 million over the previous fiscal year mainly from capital project expenditures and salary/benefit costs.

Government-wide Overall Financial Analysis: (Continued)

The following graph illustrates the County's expenses for each functional area comprising its governmental activities. Education continues to be the County's largest program and highest priority, with Public Safety and Health and Welfare the County's next two largest functional expenses.

**Governmental Activities - Functional Expenses
For the Fiscal Year Ended June 30, 2023**



Business-Type Activities – For the County's business-type activities, the net position for the current fiscal year increased \$300,000 for an ending balance of \$7.3 million. Expenses exceeded revenues by \$600,000 for fiscal year 2023. A transfer from the General Fund of \$900,000 resulted in the net position increasing.

Financial Analysis of the Governmental Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources.

Governmental Funds

At June 30, 2023, the County's governmental funds reported combined ending fund balances of \$44.0 million (Exhibit 3), increasing in comparison with the prior year by \$2.6 million. Of the \$44.0 million fiscal year 2023 fund balance: \$2.6 million is classified as nonspendable for prepaid amounts and contractual reasons; \$4.8 million is classified as restricted to indicate that it can only be spent for specific purposes as stipulated by external resource providers such as debt covenants; \$11.4 million is classified as committed to indicate that it has been set aside for specific purposes by the County's Board of Supervisors; and \$25.1 million is unassigned or available for any purpose, but maintained at targeted levels in accordance with sound financial management practices.

Financial Analysis of the Governmental Funds: (Continued)**Governmental Funds: (Continued)**

The General Fund is the main operating fund of the County. The fund balance of the General Fund increased by \$5.5 million (Exhibit 4) at \$38.0 million during fiscal year 2023; of which \$11.3 million is committed, \$26.6 million is unassigned and \$119,840 remains between nonspendable and restricted. The excess of revenues over expenditures was \$7.6 million, offset by \$2.1 million of interfund transfers for the Capital Improvements Fund, Zion Crossroads Water and Sewer Fund and the Sewer Fund. General Fund revenues surpassed budget by \$121,059; with local sources surpassing budget by \$2.9 million, offsetting revenue deficits from the Commonwealth and federal government. General Fund expenditures came in below budget by \$7.6 million; with \$797,347 in savings from Public Safety, \$2.5 million from Health & Welfare, \$2.3 million from Education, \$852,121 in Debt Service and \$1.1 million from all other functions combined. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund revenues. Unassigned fund balance represents 43.2% of General Fund revenues for fiscal year 2023. The Board of Supervisors uses a policy to maintain unassigned General Fund balance at a minimum of 12% of the total General Fund revenues and component unit – school board operating revenues, reduced by the General Fund contribution. The unassigned fund balance policy minimum for June 30, 2023 is \$11.2 million and the unassigned General Fund balance exceeds this policy by \$15.4 million.

The fund balance in the Capital Projects Fund decreased by \$3.0 million, to a balance of \$5.9 million for fiscal year 2023 from a decrease in bond and capital lease proceeds.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Operations of the proprietary funds were included in the discussion of business-type activities.

General Fund Budgetary Highlights

General fund budget amendments resulted in a net increase of \$3,378,106 between the original budget and the final budget. Significant changes included:

- \$2,078,121 increase – Health and Welfare
 - ARPA grant funds
 - Salary adjustments
- \$648,181 increase – Judicial Administration
 - Drug Court grant funds
 - Salary adjustments
- \$829,128 increase - Public Safety
 - Law Enforcement ARPA grant funds
 - Salary adjustments
 - Four-for-Life grant funds

Capital Asset and Debt AdministrationCapital assets

The County's investment in capital assets as of June 30, 2023 totals \$92.6 million, net of accumulated depreciation. This represents a decrease of \$5.1, or 5.2% below fiscal year 2022. Capital assets are illustrated in Table 3 below.

Table 3

(\$ in millions)

	Governmental		Business-type		Totals at June 30	
	Activities	Activities	Activities	Activities	2023	2022
Land and improvements	\$ 2.1	\$ 0.3	\$ 2.4	\$ 2.4		
Construction in progress - jointly owned	1.4	-	1.4	0.3		
Construction in progress	-	12.0	12.0	11.8		
Subtotal, capital assets not being depreciated	\$ 3.5	\$ 12.3	\$ 15.8	\$ 14.5		
Buildings and improvements	\$ 34.1	\$ -	\$ 34.1	\$ 34.1		
Equipment	12.3	0.2	12.5	12.0		
Leased Equipment	0.4	-	0.4	0.3		
Infrastructure	-	7.3	7.3	7.3		
Jointly owned assets	65.4	-	65.4	70.2		
Subtotal, capital assets being depreciated	\$ 112.2	\$ 7.5	\$ 119.7	\$ 123.9		
Less: accumulated depreciation	\$ 39.3	\$ 3.6	\$ 42.9	\$ 40.7		
Net capital assets being depreciated	\$ 72.9	\$ 3.9	\$ 76.8	\$ 83.2		
Capital assets, net	\$ 76.4	\$ 16.2	\$ 92.6	\$ 97.7		

Additional information on the County's capital assets can be found in Note 6 of this report.

Long-term debt

Table 4 illustrates the County's outstanding debt at June 30, 2023.

Table 4

(\$ in millions)

	Governmental		Business-type		Totals at June 30	
	Activities	Activities	Activities	Activities	2023	2022
General obligations bonds	\$ 61.3	\$ -	\$ 61.3	\$ 65.6		
Qualified energy conservation revenue bonds	5.0	-	5.0	5.5		
State moral obligation bonds	0.6	-	0.6	0.8		
Revenue bonds	-	9.0	9.0	9.5		
Capital lease obligations	6.1	-	6.1	7.7		
Total	\$ 73.0	\$ 9.0	\$ 82.0	\$ 89.1		

The County has adopted two debt ratios as a management tool. The first ratio adopted limits the annual general governmental debt service to no more than 12% of total General Fund revenues. In fiscal year 2023, the County's debt service to revenue ratio was 14.89%, which decreased from the previous fiscal year (Table 11). The second ratio is the net general obligation of debt to assessed value which should not exceed 3.5%. This ratio measures the relationship between County's tax-supported debts to the taxable value of property in the County. In fiscal year 2023, this ratio decreased 0.15%, to 1.91% (Table 10).

Additional information on the County's long-term obligations can be found in Note 7 of this report.

Economic Factors and Next Year's Budgets and Rates

Economic Factors

The annual local unemployment rate was 2.6% for calendar year 2022, which is a 0.7% decrease from 3.3% for calendar year 2021. The local unemployment rate compares favorably to the State's rate of 2.9% and national rate of 3.6% for calendar year 2022. Currently, monthly unemployment data reflects rates trending back to 2019 pre-pandemic levels.

Fiscal Year 2024 Budget and Rates

For the fiscal year ending June 30, 2024, the adopted total budget is \$104.2 million, an increase of \$6.2 million from fiscal year 2023. This increase over the previous fiscal year was primarily the result of the following:

- \$1.6 million increase for Capital Projects
- \$3.3 million increase for County operations
- \$2.2 million increase in County contributions for Education

For calendar year 2023, the real estate tax rate decreased from \$0.87 to \$0.844 per \$100 of assessed value.

Key factors that are expected to impact future budgets include:

- Continued gradual increases in assessed property values
- Options for new revenue sources and enhancing existing sources
- State mandates on the localities
- Economic Development opportunities for Zions Crossroads and the County as a whole
- Maintenance, repair and replacement of County government and school buildings
- Increases for Public Safety services, personnel, vehicles and equipment

Requests for Information

This financial report is designed to provide a general overview of the County of Fluvanna, Virginia's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, 132 Main Street, Fluvanna, Virginia 22963.

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements

COUNTY OF FLUVANNA, VIRGINIA

Statement of Net Position
At June 30, 2023

	Primary Government			Component Unit	Component Unit
	Governmental Activities	Business-type Activities	Total	School Board	Fluvanna County EDA
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 44,044,308	\$ 1,095,426	\$ 45,139,734	\$ 3,063,669	\$ 38,452
Receivables (net of allowance for uncollectibles):					
Property taxes	28,016,512	-	28,016,512	-	-
Accounts receivable	605,623	29,817	635,440	-	-
Leases receivable	118,709	173,005	291,714	-	-
Prepaid expenses	2,629,387	-	2,629,387	-	-
Due from other governments	2,836,452	-	2,836,452	1,366,145	-
Total Current Assets	\$ 78,250,991	\$ 1,298,248	\$ 79,549,239	\$ 4,429,814	\$ 38,452
Noncurrent Assets					
Net other postemployment benefit asset	\$ 232,920	\$ -	\$ 232,920	\$ 366,719	\$ -
Net pension asset	1,150,838	-	1,150,838	989,629	-
Total Noncurrent Assets	\$ 1,383,758	\$ -	\$ 1,383,758	\$ 1,356,348	\$ -
Capital assets:					
Land and construction in progress	\$ 3,457,318	\$ 12,304,625	\$ 15,761,943	\$ 359,782	\$ -
Other capital assets, net of accumulated depreciation	72,906,482	3,913,691	76,820,173	31,976,461	-
Total capital assets	\$ 76,363,800	\$ 16,218,316	\$ 92,582,116	\$ 32,336,243	\$ -
Total Noncurrent Assets	\$ 77,747,558	\$ 16,218,316	\$ 93,965,874	\$ 33,692,591	\$ -
Total Assets	\$ 155,998,549	\$ 17,516,564	\$ 173,515,113	\$ 38,122,405	\$ 38,452
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charge on refunding	\$ 9,844,910	\$ -	\$ 9,844,910	\$ -	\$ -
OPEB deferrals	169,562	-	169,562	1,055,447	-
Pension deferrals	1,023,372	-	1,023,372	5,722,886	-
Total Deferred Outflows of resources	\$ 11,037,844	\$ -	\$ 11,037,844	\$ 6,778,333	\$ -
Total Assets and Deferred Outflows of Resources	\$ 167,036,393	\$ 17,516,564	\$ 184,552,957	\$ 44,900,738	\$ 38,452
LIABILITIES					
Current Liabilities					
Accounts payable and other current liabilities	\$ 1,533,284	\$ 94,660	\$ 1,627,944	\$ 3,042,679	\$ -
Amounts held for others	220,542	-	220,542	-	-
Unearned revenue - grants	4,320,642	2,419	4,323,061	-	-
Accrued interest payable	1,025,049	85,618	1,110,667	-	-
Current portion of long-term obligations	7,393,152	600,820	7,993,972	230,356	-
Total Current Liabilities	\$ 14,492,669	\$ 783,517	\$ 15,276,186	\$ 3,273,035	\$ -
Noncurrent Liabilities					
Noncurrent portion of long-term obligations	70,813,212	9,256,199	80,069,411	27,751,394	-
Total Liabilities	\$ 85,305,881	\$ 10,039,716	\$ 95,345,597	\$ 31,024,429	\$ -
DEFERRED INFLOWS OF RESOURCES					
Deferred revenues - taxes	\$ 21,776,321	\$ -	\$ 21,776,321	\$ -	\$ -
Lease deferrals	112,020	163,324	275,344	-	-
Items related to measurement of net OPEB liability/asset	167,282	-	167,282	754,834	-
Items related to measurement of net pension liability/asset	1,728,118	-	1,728,118	6,364,492	-
Total Deferred Inflows of resources	\$ 23,783,741	\$ 163,324	\$ 23,947,065	\$ 7,119,326	\$ -
NET POSITION					
Net investment in capital assets	\$ 14,537,739	\$ 7,438,427	\$ 21,976,166	\$ 32,205,161	\$ -
Restricted for:					
Net other postemployment benefit asset	232,920	-	232,920	366,719	-
Net pension asset	1,150,838	-	1,150,838	989,629	-
Opioid settlement	255,676	-	255,676	-	-
Debt service	109,459	-	109,459	-	-
Unrestricted	41,660,139	(124,903)	41,535,236	(26,804,526)	38,452
Total Net Position	\$ 57,946,771	\$ 7,313,524	\$ 65,260,295	\$ 6,756,983	\$ 38,452
Total Liabilities, Deferred Outflows of Resources, and Net Position	\$ 167,036,393	\$ 17,516,564	\$ 184,552,957	\$ 44,900,738	\$ 38,452

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

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 2

Page 1 of 2

Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental activities:				
General government administration	\$ 3,037,433	\$ -	\$ 382,564	\$ -
Judicial administration	1,749,345	101,119	785,754	-
Public safety	12,625,301	1,153,240	2,408,835	-
Public works	3,045,463	136,463	6,641	258,283
Health and welfare	6,506,598	-	3,607,666	-
Education	23,994,220	-	-	-
Parks, recreation, and cultural	1,164,534	128,151	135,052	-
Community development	823,669	-	-	-
Interest on long-term debt	2,789,344	-	151,498	-
Total governmental activities	\$ 55,735,907	\$ 1,518,973	\$ 7,478,010	\$ 258,283
Business-type activities:				
Fork Union Sanitary District	\$ 448,193	\$ 306,765	\$ -	\$ -
Zion Crossroads Water & Sewer	378,842	-	-	-
Sewer	244,748	17,667	-	-
Total business-type activities	\$ 1,071,783	\$ 324,432	\$ -	\$ -
Total primary government	\$ 56,807,690	\$ 1,843,405	\$ 7,478,010	\$ 258,283
COMPONENT UNITS:				
School Board	\$ 50,284,738	\$ 15,921	\$ 33,350,834	\$ -
Fluvanna County EDA	24,505	1,000	-	-
Total component units	\$ 50,309,243	\$ 16,921	\$ 33,350,834	\$ -

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

Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Net (Expense) Revenue and Changes in Net Position				
	Primary Government			Component Unit	Component Unit
	Governmental Activities	Business Type	Total	School Board	Fluvanna County EDA
		Activities			
PRIMARY GOVERNMENT:					
Governmental activities:					
General government administration	\$ (2,654,869)	\$ -	\$ (2,654,869)	\$ -	\$ -
Judicial administration	(862,472)	-	(862,472)	-	-
Public safety	(9,063,226)	-	(9,063,226)	-	-
Public works	(2,644,076)	-	(2,644,076)	-	-
Health and welfare	(2,898,932)	-	(2,898,932)	-	-
Education	(23,994,220)	-	(23,994,220)	-	-
Parks, recreation, and cultural	(901,331)	-	(901,331)	-	-
Community development	(823,669)	-	(823,669)	-	-
Interest on long-term debt	(2,637,846)	-	(2,637,846)	-	-
Total governmental activities	\$ (46,480,641)	\$ -	\$ (46,480,641)	\$ -	\$ -
Business-type activities:					
Fork Union Sanitary District	\$ -	\$ (141,428)	\$ (141,428)	\$ -	\$ -
Zion Crossroads Water & Sewer	-	(378,842)	(378,842)	-	-
Sewer	-	(227,081)	(227,081)	-	-
Total business-type activities	\$ -	\$ (747,351)	\$ (747,351)	\$ -	\$ -
Total primary government	\$ (46,480,641)	\$ (747,351)	\$ (47,227,992)	\$ -	\$ -
COMPONENT UNITS:					
School Board	\$ -	\$ -	\$ -	\$ (16,917,983)	\$ -
Fluvanna County EDA	-	-	-	-	(23,505)
Total component units	\$ -	\$ -	\$ -	\$ (16,917,983)	\$ (23,505)
General revenues:					
General property taxes	\$ 42,113,910	\$ -	\$ 42,113,910	\$ -	\$ -
Local sales and use taxes	2,858,762	-	2,858,762	-	-
Consumer utility taxes	461,921	-	461,921	-	-
Motor vehicle license taxes	1,012,783	-	1,012,783	-	-
Recordation taxes	535,595	-	535,595	-	-
Other local taxes	388,510	-	388,510	-	-
Commonwealth of Virginia non-categorical aid	3,679,771	-	3,679,771	-	-
Unrestricted revenues from use of money and property	1,020,989	44,637	1,065,626	27,010	33
Miscellaneous	291,422	81,841	373,263	1,618,216	-
Contributions	-	-	-	21,884,078	-
Transfers	(917,142)	917,142	-	-	-
Total general revenues and transfers	\$ 51,446,521	\$ 1,043,620	\$ 52,490,141	\$ 23,529,304	\$ 33
Change in net position	\$ 4,965,880	\$ 296,269	\$ 5,262,149	\$ 6,611,321	\$ (23,472)
Net position - beginning	52,980,891	7,017,255	59,998,146	145,662	61,924
Net position - ending	\$ 57,946,771	\$ 7,313,524	\$ 65,260,295	\$ 6,756,983	\$ 38,452

Fund Financial Statements

Balance Sheet - Governmental Funds
At June 30, 2023

	Governmental Funds		Total Governmental Funds
	General	Capital Projects	
ASSETS			
Cash and cash equivalents	\$ 40,201,545	\$ 3,842,763	\$ 44,044,308
Receivables (Net of allowance for uncollectibles)			
Taxes, including penalties	28,016,512	-	28,016,512
Accounts receivable	605,623	-	605,623
Lease receivable	118,709	-	118,709
Prepaid items	-	2,629,387	2,629,387
Due from other governmental units	2,836,452	-	2,836,452
Total assets	<u>\$ 71,778,841</u>	<u>\$ 6,472,150</u>	<u>\$ 78,250,991</u>
LIABILITIES			
Accounts payable and accrued expenses	\$ 1,000,325	\$ 532,959	\$ 1,533,284
Unearned revenue - grants	4,320,642	-	4,320,642
Amounts held for others	220,542	-	220,542
Total liabilities	<u>\$ 5,541,509</u>	<u>\$ 532,959</u>	<u>\$ 6,074,468</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	\$ 27,903,195	\$ -	\$ 27,903,195
Unavailable revenue - opioid settlement	183,147	-	183,147
Lease deferrals	112,020	-	112,020
Total deferred inflows of resources	<u>\$ 28,198,362</u>	<u>\$ -</u>	<u>\$ 28,198,362</u>
FUND BALANCES			
Nonspendable	\$ 6,689	\$ 2,629,387	\$ 2,636,076
Restricted	117,348	4,705,933	4,823,281
Committed	11,330,851	50,000	11,380,851
Unassigned	26,584,082	(1,446,129)	25,137,953
Total fund balances	<u>\$ 38,038,970</u>	<u>\$ 5,939,191</u>	<u>\$ 43,978,161</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 71,778,841</u>	<u>\$ 6,472,150</u>	

Detailed explanation of adjustments from fund statements to government-wide statement of net position:

When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the County as a whole.	\$ 76,363,800
The net OPEB asset is not an available resource and, therefore, is not reported in the funds.	232,920
The net pension asset is not an available resource and, therefore, is not reported in the funds.	1,150,838
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.	(1,025,049)
Because the focus of governmental funds is on short-term financing, some assets will not be available to pay current-period expenditures. Those assets (for example, receivables) are offset by unavailable revenues in the governmental funds and thus are not included in the fund balance.	
Unavailable revenue - property taxes	6,126,874
Unavailable revenue - opioid settlement	183,147
Deferred inflows - pension deferrals	(1,728,118)
Deferred inflows - OPEB deferrals	(167,282)
Deferred outflows - Pension deferrals	1,023,372
Deferred outflows - OPEB deferrals	169,562
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities--both current and long-term--are reported in the statement of net position.	<u>(68,361,454)</u>
Net position of General Government Activities:	<u>\$ 57,946,771</u>

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

Statement of Revenues, Expenditures and Changes in Fund Balances -
 Governmental Funds
 Year Ended June 30, 2023

	Governmental Funds		Total Governmental Funds
	General	Capital Projects	
Revenues:			
General property taxes	\$ 41,890,987	\$ -	\$ 41,890,987
Other local taxes	5,257,571	-	5,257,571
Permits, privilege fees and regulatory licenses	410,101	-	410,101
Fines and forfeitures	56,019	-	56,019
Revenue from use of money and property	933,377	87,612	1,020,989
Charges for services	1,052,853	-	1,052,853
Miscellaneous	327,495	-	327,495
Recovered costs	445,232	-	445,232
Intergovernmental:			
Commonwealth	8,794,385	258,283	9,052,668
Federal	2,363,396	-	2,363,396
Total revenues	\$ 61,531,416	\$ 345,895	\$ 61,877,311
Expenditures:			
Current:			
General government administration	\$ 3,429,382	\$ -	\$ 3,429,382
Judicial administration	1,628,228	-	1,628,228
Public safety	10,586,669	1,297,811	11,884,480
Public works	2,751,107	634,655	3,385,762
Health and welfare	6,663,796	-	6,663,796
Education	17,725,626	2,532,350	20,257,976
Parks, recreation, and cultural	1,116,154	-	1,116,154
Community development	782,463	480	782,943
Nondepartmental	48,550	-	48,550
Debt service:			
Principal retirement	6,522,195	-	6,522,195
Interest and other fiscal charges	2,690,583	-	2,690,583
Total expenditures	\$ 53,944,753	\$ 4,465,296	\$ 58,410,049
Excess (deficiency) of revenues over (under) expenditures	\$ 7,586,663	\$ (4,119,401)	\$ 3,467,262
Other financing sources (uses):			
Transfers in	\$ -	\$ 1,197,056	\$ 1,197,056
Transfers (out)	(2,114,198)	-	(2,114,198)
Total other financing sources (uses)	\$ (2,114,198)	\$ 1,197,056	\$ (917,142)
Changes in fund balances	\$ 5,472,465	\$ (2,922,345)	\$ 2,550,120
Fund balances at beginning of year	32,566,505	8,861,536	41,428,041
Fund balances at end of year	\$ 38,038,970	\$ 5,939,191	\$ 43,978,161

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

COUNTY OF FLUVANNA, VIRGINIA

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities - Governmental Funds
For the Year Ended June 30, 2023

		<u>Primary Government Governmental Funds</u>
Amounts reported for governmental activities in the Statement of Activities are different because:		
Net change in fund balances - total governmental funds	\$	2,550,120
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period. The following details support this adjustment.		
Capital outlay	\$ 1,794,944	
Depreciation expense	<u>(3,893,666)</u>	(2,098,722)
Transfer of joint tenancy assets from Primary Government to the Component Unit		(3,046,142)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. Details of this item consist of the change in unavailable taxes.		
Unearned revenue - property taxes	\$ 222,923	
Unearned revenue - opioid settlement	(36,073)	
Change in deferred inflows related to OPEB	86,781	
Change in deferred inflows related to pensions	<u>1,700,507</u>	1,974,138
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. A summary of items supporting this adjustment is as follows:		
Principal retired on school general obligation bonds	\$ 4,286,073	
Principal retired on public facility note	205,000	
Principal retired on qualified energy conservation revenue bonds	495,233	
Principal retired on note payable obligations	1,535,889	
Principal retired on lease liability	63,329	
Landfill postclosure costs	<u>30,721</u>	6,616,245
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. The following is a summary of items supporting this adjustment:		
Change in compensated absences	\$ (61,125)	
Change in net OPEB asset	19,337	
Deferred amount on refunding	(794,909)	
Amortization of bond discount	(31,697)	
Amortization of bond premium	544,758	
Change in net pension asset	(503,120)	
Change in net GLI OPEB liability	(33,600)	
Change in net HIC OPEB liability	1,037	
Change in deferred outflows related to pensions	(342,959)	
Change in deferred outflows related to OPEB	(10,568)	
Change in accrued interest payable	<u>183,087</u>	(1,029,759)
Change in net position of governmental activities	\$	<u>4,965,880</u>

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

COUNTY OF FLUVANNA, VIRGINIA

Statement of Net Position
Proprietary Funds
At June 30, 2023

	Business-type Activities - Enterprise Funds			
	Fork Union Sanitary District	Zion Crossroads Water & Sewer	Sewer	Totals
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 160,549	\$ 352,889	\$ 581,988	\$ 1,095,426
Accounts receivable	27,217	-	2,600	29,817
Lease receivable - current portion	76,602	-	-	76,602
Total Current Assets	\$ 264,368	\$ 352,889	\$ 584,588	\$ 1,201,845
Noncurrent Assets				
Lease receivable - noncurrent portion	\$ 96,403	\$ -	\$ -	\$ 96,403
Capital assets:				
Land and construction in progress	11,736	\$ 12,008,449	\$ 284,440	\$ 12,304,625
Other capital assets, net of depreciation	1,448,260	-	2,465,431	3,913,691
Total capital assets, net	1,459,996	12,008,449	2,749,871	16,218,316
Total Noncurrent Assets	\$ 1,556,399	\$ 12,008,449	\$ 2,749,871	\$ 16,314,719
Total Assets	\$ 1,820,767	\$ 12,361,338	\$ 3,334,459	\$ 17,516,564
LIABILITIES				
Current Liabilities				
Accounts payable and accrued expenses	\$ 29,656	\$ 62,144	\$ 2,860	\$ 94,660
Accrued interest payable	-	85,618	-	85,618
Unearned revenue	2,419	-	-	2,419
Current portion of long-term obligations	52,162	488,658	60,000	600,820
Total Current Liabilities	\$ 84,237	\$ 636,420	\$ 62,860	\$ 783,517
Noncurrent Liabilities				
Noncurrent portion of long-term obligations	\$ 135,087	\$ 8,941,112	\$ 180,000	\$ 9,256,199
Total Liabilities	\$ 219,324	\$ 9,577,532	\$ 242,860	\$ 10,039,716
DEFERRED INFLOWS OF RESOURCES				
Lease deferrals	\$ 163,324	-	-	\$ 163,324
NET POSITION				
Net investment in capital assets	\$ 1,272,747	\$ 3,655,809	\$ 2,509,871	\$ 7,438,427
Unrestricted	165,372	(872,003)	581,728	(124,903)
Total Net Position	\$ 1,438,119	\$ 2,783,806	\$ 3,091,599	\$ 7,313,524
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 1,820,767	\$ 12,361,338	\$ 3,334,459	\$ 17,516,564

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

Statement of Revenues, Expenses and Changes in Net Position --
 Proprietary Funds
 Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds			
	Fork Union	Zion		
	Sanitary District	Crossroads Water & Sewer	Sewer	Totals
Operating revenues:				
Charges for services	\$ 306,765	\$ -	\$ 17,667	\$ 324,432
Total operating revenues	\$ 306,765	\$ -	\$ 17,667	\$ 324,432
Operating expenses:				
Contractual services	\$ 92,726	\$ 56,343	\$ 22,587	\$ 171,656
Other charges	268,981	75,614	124,964	469,559
Depreciation	76,834	-	97,197	174,031
Total operating expenses	\$ 438,541	\$ 131,957	\$ 244,748	\$ 815,246
Operating income (loss)	\$ (131,776)	\$ (131,957)	\$ (227,081)	\$ (490,814)
Nonoperating revenues (expenses):				
Interest income	\$ -	\$ 44,637	\$ -	\$ 44,637
Interest expense	(9,652)	(246,885)	-	(256,537)
Miscellaneous	81,841	-	-	81,841
Total nonoperating revenues (expenses)	\$ 72,189	\$ (202,248)	\$ -	\$ (130,059)
Income (loss) before contributions and transfers	\$ (59,587)	\$ (334,205)	\$ (227,081)	\$ (620,873)
Transfers				
Transfers in	\$ -	\$ 748,140	\$ 169,002	\$ 917,142
Change in net position	\$ (59,587)	\$ 413,935	\$ (58,079)	\$ 296,269
Net position at beginning of year	1,497,706	2,369,871	3,149,678	7,017,255
Net position at end of year	\$ 1,438,119	\$ 2,783,806	\$ 3,091,599	\$ 7,313,524

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

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 8

Statement of Cash Flows
 Proprietary Funds
 Year Ended June 30, 2023

	Business-Type Activities - Enterprise Funds			
	Fork Union Sanitary District	Zion		Totals
		Crossroads Water & Sewer	Sewer	
Cash flows from operating activities:				
Receipts from customers and users	\$ 309,748	\$ -	\$ 17,186	\$ 326,934
Payments to suppliers	(332,805)	(181,016)	(148,175)	(661,996)
Net cash provided by (used for) operating activities	\$ (23,057)	\$ (181,016)	\$ (130,989)	\$ (335,062)
Cash flows from noncapital financing activities:				
Transfers in	\$ -	\$ 748,140	\$ 169,002	\$ 917,142
Cash flows from capital and related financing activities:				
Construction and acquisition of capital assets	\$ (5,744)	\$ (217,367)	\$ -	\$ (223,111)
Interest expense	(9,653)	(350,682)	-	(360,335)
Retirement of indebtedness	(49,868)	(370,000)	(60,000)	(479,868)
Net cash provided by (used for) capital and related financing activities	\$ (65,265)	\$ (938,049)	\$ (60,000)	\$ (1,063,314)
Cash flows from investing activities:				
Interest income	\$ -	\$ 44,637	\$ -	\$ 44,637
Lease income	81,841	-	-	81,841
Net cash provided by (used for) investing activities	\$ 81,841	\$ 44,637	\$ -	\$ 126,478
Increase (decrease) in cash and cash equivalents	\$ (6,481)	\$ (326,288)	(21,987)	\$ (354,756)
Cash and cash equivalents at beginning of year	167,030	679,177	603,975	1,450,182
Cash and cash equivalents at end of year	\$ 160,549	\$ 352,889	\$ 581,988	\$ 1,095,426
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (131,776)	\$ (131,957)	(227,081)	\$ (490,814)
Adjustments to reconcile net loss to net cash provided by (used for) operating activities:				
Depreciation	\$ 76,834	\$ -	\$ 97,197	\$ 174,031
Gain on disposal of assets	(754)	-	-	(754)
Changes in operating assets, liabilities, and deferred inflows/outflows of resources:				
(Increase)/decrease in accounts receivable	5,983	-	(481)	5,502
(Increase)/decrease in lease receivable	73,666	-	-	73,666
(Increase)/decrease in deferred inflows	(76,666)	-	-	(76,666)
Increase/(Decrease) in accounts payable and accrued expenses	29,656	(49,059)	(624)	(20,027)
Total adjustments	\$ 108,719	\$ (49,059)	\$ 96,092	\$ 155,752
Net cash provided by (used for) operating activities	\$ (23,057)	\$ (181,016)	\$ (130,989)	\$ (335,062)

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

Statement of Fiduciary Net Position
 Fiduciary Funds
 At June 30, 2023

	Other Post - Employment Benefits Trust	Custodial Fund Special Welfare
ASSETS		
Cash and cash equivalents	\$ -	\$ 283,637
Investments:		
Fixed income	555,928	-
Stocks	1,362,024	-
Real Estate	416,946	-
Alternative investments	444,743	-
Total investments	\$ 2,779,641	\$ -
Total assets	\$ 2,779,641	\$ 283,637
NET POSITION		
Restricted - postemployment benefits other than pensions	\$ 2,779,641	\$ -
Restricted - social services clients	-	283,637
Total net position	\$ 2,779,641	\$ 283,637

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

Statement of Changes in Fiduciary Net Position
 Fiduciary Fund
 For the Year Ended June 30, 2023

	Other Post - Employment Benefits Trust	Custodial Fund Special Welfare
ADDITIONS		
Contributions:		
Employer	\$ -	\$ -
Private contributions	-	56,933
Total contributions	<u>\$ -</u>	<u>\$ 56,933</u>
Investment income or (loss)		
Net increase(decrease) in the fair market value of investments	\$ 193,866	\$ -
Total investment earnings	<u>\$ 193,866</u>	<u>\$ -</u>
Total additions	<u>\$ 193,866</u>	<u>\$ 56,933</u>
DEDUCTIONS		
Benefits	\$ -	\$ -
Administrative expenses	-	-
Recipient payments	-	125,704
Total deductions	<u>\$ -</u>	<u>\$ 125,704</u>
Change in net position	\$ 193,866	\$ (68,771)
Net Position		
Net position - beginning	2,585,775	352,408
Net position - ending	<u>\$ 2,779,641</u>	<u>\$ 283,637</u>

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

COUNTY OF FLUVANNA, VIRGINIANotes to Financial Statements
At June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The County of Fluvanna, Virginia is governed by an elected five member Board of Supervisors. The Board of Supervisors is responsible for appointing the County Administrator. The County provides a full range of services for its citizens. These services include sheriff and volunteer fire protection, recreational activities, cultural events, education, and social services.

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

Government-wide and Fund Financial Statements**Government-wide Financial Statements**

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

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its components unit. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

Statement of Net Position

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

Statement of Activities

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

Notes to Financial Statements
At June 30, 2023 (Continued)

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

Statement of Activities: (Continued)

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

Fund Financial Statements

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

Budgetary Comparison Schedules

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

A. Financial Reporting Entity

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

B. Individual Component Unit Disclosures

Blended component Units:

The County has no blended component units.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

B. Individual Component Unit Disclosures: (Continued)

Discretely Presented Component Units:

School Board: The School Board operates the County Public School System. Members are currently elected by popular vote. The School Board adopts an annual budget for the schools. The School Board submits an appropriation request to the Board of Supervisors. The Board of Supervisors can decline to fund the entire appropriation which they adopt (as modified) in the annual County Budget. A separate financial report for the School Board is not prepared.

Economic Development Authority: The Economic Development Authority of Fluvanna County, Virginia (the EDA) was established by the Fluvanna County Board of Supervisors pursuant to the Industrial Development and Revenue Bond Act (Chapter 33, Title 15.1, Code of Virginia of 1950, as amended) so that such authorities may be able to promote industry and develop trade in the Commonwealth. The County appoints the board members of the EDA. The County may significantly influence the fiscal affairs of the Authority. The EDA does not issue separate financial statements.

Other Related Organizations included in the County's ACFR: None

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

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

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

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

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

Notes to Financial Statements
At June 30, 2023 (Continued)

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, claims and judgments, postemployment benefits, and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the government the right to use lease assets, are reported as expenditures in the governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

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

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

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

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

Notes to Financial Statements
At June 30, 2023 (Continued)

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

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

1. Governmental Funds

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

a. General Fund

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

b. Capital Projects Fund

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

2. Proprietary Funds

Proprietary Funds account for operations that are financed in a manner similar to private business enterprises. The Proprietary Fund measurement focus is based upon determination of net income, financial position, and changes in financial position. Proprietary Funds consist of Enterprise Funds and Internal Service Funds.

Enterprise Funds

Enterprise Funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Enterprise funds consist of Fork Union Sanitary District (F.U.S.D.), Sewer, Zion Crossroads Water and Sewer.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

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

3. Fiduciary Funds (Trust and Custodial Funds)

Fiduciary Funds (Trust and Custodial Funds) account for assets held by the County unit in a trustee capacity or as an agent or custodian for individuals, private organizations, other governmental units, or other funds. These funds include Custodial Funds. These funds utilize the accrual basis of accounting. Fiduciary funds are not included in the government-wide financial statements. The County's only Custodial Fund is the Special Welfare Fund. The County's only Trust Fund is the Other Post Employment Benefits Fund.

D. Budgets and Budgetary Accounting

The following procedures are used by the County in establishing the budgetary data reflected in the financial statements:

1. Prior to March 30, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain citizen comments.
3. Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution.
4. The Appropriations Resolution places legal restrictions on expenditures at the function level. The appropriation for each department or category can be revised only by the Board of Supervisors. The County Administrator is authorized to transfer budgeted amounts within general government departments; and the School Board is authorized to transfer budgeted amounts within the school system's categories.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund and the Capital Project Fund. The School Fund is integrated only at the level of legal adoption.
6. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Appropriations lapse on June 30, for all County units.
8. All budgetary data presented in the accompanying financial statements is the original to the current comparison of the final budget and actual results.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

E. Cash and Cash Equivalents

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

F. Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, other nonparticipating investments, and external investment pools are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction at year end. All other investments are stated at fair value which approximates market; no investments are valued at cost. Certificates of deposit and short-term repurchase agreements are reported in the accompanying financial statements as cash and cash equivalents. Investments consist of assets held by a trustee. Bond proceeds are maintained to comply with the provisions of the Internal Revenue Tax Code and various bond indentures. Bond proceeds are deposited in the State Non-Arbitrage Program (SNAP). Values of shares in the SNAP reflect fair value. Capital lease proceeds are held in escrow and deposited in money market funds.

State statutes authorize the County government and the School Board to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the Local Government Investment Pool.

G. Receivables and Payables

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

All trade and property tax receivables are shown net of an allowance for uncollectibles. The County calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance amounted to approximately \$512,022 at June 30, 2023 and is comprised of the following:

Fork Union Sanitary District	\$	5,052
Sewer		1,157
Property Taxes		<u>505,813</u>
Total	\$	<u><u>512,022</u></u>

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

G. Receivables and Payables: (Continued)

Property Tax Calendar

The County collects real and personal property taxes semiannually. Real and personal property taxes are levied as of January 1 for a calendar year and are due on June 5 and December 5; penalties and interest accrue on all unpaid balances as of these dates. Unpaid real and personal property taxes constitute a lien against the property as of the due date of the tax. The County bills and collects its own property taxes.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The County records prepaids using the consumption method.

I. Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as land, buildings, road registered vehicles, and equipment with an initial individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of five years. Such assets are recorded at historical cost (except for intangible right-to-use lease assets, the measurement of which is discussed in more detail below) or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

<u>Assets</u>	<u>Years</u>
Buildings	40 to 50
Building improvements	30 to 40
Vehicles and equipment	5 to 10
Lease equipment	5 to 10
Water and sewer system	20 to 50
Buses	12

Notes to Financial Statements
At June 30, 2023 (Continued)

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

J. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as an expense in the Statement of Activities and a long-term obligation in the Statement of Net Position. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

K. Long-term Obligations

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

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

L. Fund Balances

Financial Policies

The Board of Supervisors meets on a monthly basis to manage and review cash financial activities and to ensure compliance with established policies. It is the County's policy to fund current expenditures with current revenues and the County's mission is to strive to maintain a diversified and stable revenue stream to protect the government from problematic fluctuations in any single revenue source and provide stability to ongoing services. The County's unassigned General Fund balance will be maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.

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

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

Restricted fund balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Notes to Financial Statements
At June 30, 2023 (Continued)

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

L. Fund Balances: (Continued)

Financial Policies: (Continued)

Committed fund balance – Amounts that can only be used for specific purposes because of a formal action (resolution) by the government’s highest level of decision-making authority.

Assigned fund balance – Amounts that are constrained by the County’s intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body (such as a Finance Committee), or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances.

Unassigned fund balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

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

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County’s highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors may also assign fund balance as it does through the adoption or amendment of the budget as intended for specific purpose. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. Please see detail of County’s Fund Balances on the following page.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

L. Fund Balances: (Continued)

Financial Policies: (Continued)

Category	General Fund	Capital Projects Fund	Component Unit School Board
Nonspendable:			
Prepaid Items	\$ -	\$ 2,629,387	\$ -
Receivables	6,689	-	-
Total Nonspendable	\$ 6,689	\$ 2,629,387	\$ -
Restricted:			
Unexpended Bond Proceeds - VPSA 2021	\$ -	\$ 1,941,422	\$ -
Unexpended Note Proceeds - JPM 2021	-	2,764,511	-
Opioid Settlement	57,828	-	-
USDA Debt Reserve	59,520	-	-
Total Restricted	\$ 117,348	\$ 4,705,933	\$ -
Committed:			
Recoat Central Waste Water Treatment Plant	\$ 70,000	\$ -	\$ -
Library & Public Safety - Combined Water System	50,000	-	-
School Board Office Renovations	61,302	-	-
Pleasant Grove Road Paving	98,000	-	-
County Capital Reserve	666,498	-	-
School Capital Reserve	385,739	-	-
Fleet Replacement - F&R Apparatus and Vehicles	131,000	-	-
Fleet Replacement - F&R Apparatus and Vehicles (ARPA)	44,234	-	-
Fleet Replacement - County Government Vehicles	233,639	-	-
Fleet Replacement - Major machinery and Heavy Equipment	405,000	-	-
Fleet Replacement - Sheriff Vehicles	2,578	-	-
Fleet Replacement - Sheriff Vehicles (ARPAP)	26,859	-	-
Fleet Replacement - Social Service Vehicles	36,015	-	-
Fleet Replacement - School Buses	364,935	-	-
Fleet Replacement - School Student Transport/ Facilities Vehicles	62,176	-	-
Carysbrook Softball Field	12,070	-	-
Historic Courthouse	219,919	-	-
Columbia Sewer Study	1,343	-	-
Pleasant Grove Playground Expansion	-	50,000	-
Master Water and Sewer Plan	11,981	-	-
Abrams Building Upgrades	188,760	-	-
Fork Union Site Development	5,600	-	-
Middle School Roof Replacement	25,528	-	-
Pleasant Grove Park Field Amenities	158,990	-	-
Courthouse HVAC & Lighting	285,000	-	-
Fluvanna Middle School Athletic Field Lighting	150,000	-	-
Library Heating and Cooling	145,000	-	-
Fluvanna High School PA System	51,746	-	-
Public Safety Building Energy Recovery Unit	200,000	-	-
School Safety Vestibule	86,000	-	-
Palmyra Streetscape Project	214,571	-	-
Pleasant Grove Park Soccer Fencing	60,000	-	-
Pleasant Grove Spray Park	200,000	-	-
FY23 Operational Budget - Use of Fund Balance	960,424	-	-
FY23 Budget Capital Improvement Plan - Use of Fund Balance	4,990,673	-	-
Other Carryforwards	725,271	-	-
Total Committed	\$ 11,330,851	\$ 50,000	\$ -
Assigned:			
Activities fund	\$ -	\$ -	\$ 469,544
Cafeteria	-	-	917,591
Total Assigned	\$ -	\$ -	\$ 1,387,135

Notes to Financial Statements
At June 30, 2023 (Continued)

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

M. Net Position

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

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

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

N. Use of Estimates

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

O. Component Unit – School Board Capital Asset and Debt Presentation

By law, the School Board does not have taxing authority and, therefore, it cannot incur debt through general obligation bonds to fund the acquisition, construction or improvement of its capital assets. That responsibility lies with the County who issues the debt on behalf of the School Board. However, the Code of Virginia requires the School Board to hold title to the capital assets (buildings and equipment) due to their responsibility for maintaining the asset.

In the Statement of Net Position, this scenario presents a dilemma for the County. Debt issued on behalf of the School Board is reported as a liability of the primary government, thereby reducing the net position of the County. The corresponding capital assets are reported as assets of the Component Unit-School Board (title holder), thereby increasing its net position.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

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

The Virginia General Assembly amended the Code of Virginia to allow a tenancy in common with the School Board whenever the locality incurs a financial obligation which is payable over more than one fiscal year for any school property. The tenancy in common terminates when the associated debt has been paid in full. For financial reporting purposes, the legislation permits the locality to report the portion of the school property related to any outstanding financial obligation, thus eliminating a potential deficit from financing capital assets with debt.

P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has multiple items that qualify for reporting in this category. One item is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding resulted from the difference between the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item is comprised of certain items certain items related to pension and OPEB For more detailed information on these items, reference the related notes.

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

Q. Pensions

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

Notes to Financial Statements
At June 30, 2023 (Continued)

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

R. Other Postemployment Benefits (OPEB)

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

S. Leases

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

Lessee

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

Lessor

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

Key Estimates and Judgments

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

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

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**S. Leases: (Continued)***Key Estimates and Judgments (Continued)*

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

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

NOTE 2 – DEPOSITS AND INVESTMENTS:Deposits

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

Investments

Statutes authorize local governments and other public bodies to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, “prime quality” commercial paper that has received at least two of the following ratings: P-1 by Moody’s Investors Service, Inc.; A-1 by Standard & Poor’s; or F1 by Fitch Ratings, Inc. (Section 2.2-4502), banker’s acceptances, repurchase agreements, and the State Treasurer’s Local Government Investment Pool (LGIP).

Credit Risk of Debt Securities

The County limits the investment of funds in Debt Securities to those with credit ratings of at least Aa3/AA-.

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 2 – DEPOSITS AND INVESTMENTS: (CONTINUED)

Credit Risk of Debt Securities: (Continued)

The County’s rated debt investments as of June 30, 2022 were rated by Standard & Poor’s and the ratings are presented below using Standard & Poor’s rating scale.

Rated Debt Investments' Values			
Rated Debt Investments	Fair Value	AAAm	AA+f
VACo/VML VIP Stable NAV Liquidity Pool	\$ 35,107,197	\$ 35,107,197	\$ -
VACo/VML VIP High Quality Bond Fund	2,900,871	-	2,900,871
Virginia State Non-Arbitrage Program	3,080,696	3,080,696	-
Total	<u>\$ 41,088,764</u>	<u>\$ 38,187,893</u>	<u>\$ 2,900,871</u>

Interest Rate Risk

The County Investment Policy requires that investment cash flows be optimized to match expected cash flow needs and are limited to investments with an average life of 5 years or less.

Investment Maturities (in years)			
Investment Type	Fair Value	Less Than 1 Year	1 - 5 Years
VACo/VML VIP Stable NAV Liquidity Pool	\$ 35,107,197	\$ 35,107,197	-
VACo/VML VIP High Quality Bond Fund	2,900,871	2,900,871	-
Virginia State Non-Arbitrage Program	3,080,696	3,080,696	-
Total	<u>\$ 41,088,764</u>	<u>\$ 41,088,764</u>	<u>\$ -</u>

Custodial Credit Risk

The County’s investments are all insured, registered in the County’s name and held in an account in the County’s name, or invested in an external investment pool.

Fair Value Measurements:

Fair value of the Virginia Investment Pool is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The County has measured fair value of the above investments at the net asset value (NAV). There are no withdrawal limitations or restrictions imposed on participants.

External Investment Pool:

The fair values of the positions in the SNAP is the same as the value of the pool shares. As these pools are not SEC registered, regulatory oversight of the pool rests with the Virginia State Treasury. SNAP is amortized cost basis portfolios. There are no withdrawal limitations or restrictions imposed on participants.

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS:

Receivables due from other governmental units consist of the following at June 30, 2023:

	<u>Primary Government</u>	<u>Component Unit School Board</u>
Commonwealth of Virginia:		
Local sales tax	\$ 489,996	\$ -
Communication tax	92,308	-
Public assistance and welfare administration	21,553	-
State sales tax	-	801,881
School security grant	-	-
PPTRA	1,438,261	-
Shared expenses	191,179	-
Children's services	317,334	-
Federal Government:		
School grants	-	564,264
Public assistance and welfare administration	93,268	-
Four 4 Life	-	-
Interest rate subsidy	75,829	-
Other	116,724	-
Totals	<u>\$ 2,836,452</u>	<u>\$ 1,366,145</u>

NOTE 4 - INTERFUND OBLIGATIONS/TRANSFERS:

There were no Interfund obligations at June 30, 2023.

Interfund transfers for the year ended June 30, 2023, consisted of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Primary Government		
General Fund	\$ -	\$ 2,114,198
Sewer	169,002	-
Zion Crossroads Water & Sewer	748,140	-
Capital Projects Fund	1,197,056	-
Total	<u>\$ 2,114,198</u>	<u>\$ 2,114,198</u>

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

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 5 - DUE TO/FROM PRIMARY GOVERNMENT/COMPONENT UNIT:

There were no interfund obligations between the primary government and its component unit.

NOTE 6 - CAPITAL ASSETS:

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2023:

	Beginning Balance July 1, 2022	Additions	Deletions	Ending Balance June 30, 2023
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 2,075,281	\$ -	\$ -	\$ 2,075,281
Construction in progress-jointly owned assets	286,556	1,095,481	-	1,382,037
Total capital assets not being depreciated	<u>\$ 2,361,837</u>	<u>\$ 1,095,481</u>	<u>\$ -</u>	<u>\$ 3,457,318</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 34,146,204	\$ -	\$ -	\$ 34,146,204
Equipment	11,780,058	699,463	174,521	12,305,000
Lease equipment	344,115	-	-	344,115
Jointly owned assets	70,163,363	-	4,725,549	65,437,814
Total capital assets being depreciated	<u>\$ 116,433,740</u>	<u>\$ 699,463</u>	<u>\$ 4,900,070</u>	<u>\$ 112,233,133</u>
Less accumulated depreciation for:				
Buildings and improvements	\$ 13,836,202	\$ 1,322,264	\$ -	\$ 15,158,466
Equipment	9,071,667	717,633	174,521	9,614,779
Lease equipment	68,186	68,186	-	136,372
Jointly owned assets	14,310,858	1,785,583	1,679,407	14,417,034
Total accumulated depreciation	<u>\$ 37,286,913</u>	<u>\$ 3,893,666</u>	<u>\$ 1,853,928</u>	<u>\$ 39,326,651</u>
Total capital assets being depreciated, net	<u>\$ 79,146,827</u>	<u>\$ (3,194,203)</u>	<u>\$ 3,046,142</u>	<u>\$ 72,906,482</u>
Governmental activities capital assets, net	<u>\$ 81,508,664</u>	<u>\$ (2,098,722)</u>	<u>\$ 3,046,142</u>	<u>\$ 76,363,800</u>

Tenancy in Common – State legislation enacted in 2002, Section 15.2-1800.1 of the Code of Virginia, (1950), as amended, granted the County a tenancy in common with the School Board when the County incurs a financial obligation for school property which is payable over more than one fiscal year. For financial reporting purposes, the net book value of School capital assets financed by the County guaranteed debt is shown under the County up to the amount of outstanding debt. At June 30, 2023, the School component unit capital assets financed by the outstanding County guaranteed debt with a book value of \$52,402,817 were reported in the Primary Government as tenant in common with the School Board.

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 6 - CAPITAL ASSETS: (CONTINUED)

	Beginning Balance July 1, 2022	Additions	Deletions	Ending Balance June 30, 2023
Business-type Activities:				
<u>Fork Union Sanitary District:</u>				
Capital assets, not being depreciated:				
Land	\$ 11,736	\$ -	\$ -	\$ 11,736
Total capital assets not being depreciated	\$ 11,736	\$ -	\$ -	\$ 11,736
Capital assets being depreciated:				
Buildings and improvements	\$ 18,079	\$ -	\$ -	\$ 18,079
Infrastructure	3,457,237	5,744	-	3,462,981
Equipment	163,911	-	939	162,972
Total capital assets being depreciated	\$ 3,639,227	\$ 5,744	\$ 939	\$ 3,644,032
Less accumulated depreciation for:				
Buildings and improvements	\$ 17,636	\$ 221	\$ -	\$ 17,857
Infrastructure	1,939,084	76,613	754	2,014,943
Equipment	163,911	-	939	162,972
Total accumulated depreciation	\$ 2,120,631	\$ 76,834	\$ 1,693	\$ 2,195,772
Total capital assets being depreciated, net	\$ 1,518,596	\$ (71,090)	\$ (754)	\$ 1,448,260
Fork Union Sanitary District capital assets, net	<u>\$ 1,530,332</u>	<u>\$ (71,090)</u>	<u>\$ (754)</u>	<u>\$ 1,459,996</u>
<u>Zion Crossroads Water & Sewer:</u>				
Capital assets, not being depreciated:				
Construction in progress	\$ 11,791,082	\$ 217,367	\$ -	\$ 12,008,449
Total capital assets not being depreciated	\$ 11,791,082	\$ 217,367	\$ -	\$ 12,008,449
Zion Crossroads Water & Sewer capital assets, net	<u>\$ 11,791,082</u>	<u>\$ 217,367</u>	<u>\$ -</u>	<u>\$ 12,008,449</u>

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 6 - CAPITAL ASSETS: (CONTINUED)

	Beginning Balance July 1, 2022	Additions	Deletions	Ending Balance June 30, 2023
Business-type Activities: (continued)				
<u>Sewer Fund:</u>				
Capital assets, not being depreciated:				
Land	\$ 284,440	\$ -	\$ -	\$ 284,440
Total capital assets not being depreciated	<u>\$ 284,440</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 284,440</u>
Capital assets being depreciated:				
Infrastructure	\$ 3,870,405	\$ -	\$ -	\$ 3,870,405
Total capital assets being depreciated	<u>\$ 3,870,405</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,870,405</u>
Less accumulated depreciation for:				
Infrastructure	\$ 1,307,777	\$ 97,197	\$ -	\$ 1,404,974
Total accumulated depreciation	<u>\$ 1,307,777</u>	<u>\$ 97,197</u>	<u>\$ -</u>	<u>\$ 1,404,974</u>
Total capital assets being depreciated, net	<u>\$ 2,562,628</u>	<u>\$ (97,197)</u>	<u>\$ -</u>	<u>\$ 2,465,431</u>
Sewer capital assets, net	<u>\$ 2,847,068</u>	<u>\$ (97,197)</u>	<u>\$ -</u>	<u>\$ 2,749,871</u>
Business-type activities capital assets, net	<u><u>\$ 16,168,482</u></u>	<u><u>\$ 49,080</u></u>	<u><u>\$ (754)</u></u>	<u><u>\$ 16,218,316</u></u>

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 6 - CAPITAL ASSETS: (CONTINUED)

	Beginning Balance July 1, 2022	Additions	Deletions	Ending Balance June 30, 2023
Discretely Presented Component-Unit School Board:				
Capital assets, not being depreciated:				
Land	\$ 359,782	\$ -	\$ -	\$ 359,782
Construction in progress-jointly owned assets	(286,556)	(1,095,481)	-	(1,382,037)
Construction in progress	575,949	1,095,481	289,393	1,382,037
	<u>649,175</u>	<u>-</u>	<u>289,393</u>	<u>359,782</u>
Total capital assets not being depreciated	\$ 649,175	\$ -	\$ 289,393	\$ 359,782
Capital assets being depreciated:				
Buildings and improvements	\$ 122,991,486	\$ 289,392	\$ -	\$ 123,280,878
Equipment	9,350,538	1,151,663	-	10,502,201
Leased equipment	216,211	-	-	216,211
Jointly owned assets	(70,163,363)	-	(4,725,549)	(65,437,814)
	<u>62,394,872</u>	<u>1,441,055</u>	<u>(4,725,549)</u>	<u>68,561,476</u>
Total capital assets being depreciated	\$ 62,394,872	\$ 1,441,055	\$ (4,725,549)	\$ 68,561,476
Less accumulated depreciation for:				
Buildings and improvements	\$ 40,682,647	\$ 3,130,002	\$ -	\$ 43,812,649
Equipment	6,346,304	757,306	-	7,103,610
Leased equipment	42,895	42,895	-	85,790
Jointly owned assets	(14,310,858)	(1,785,583)	(1,679,407)	(14,417,034)
	<u>32,760,988</u>	<u>2,144,620</u>	<u>(1,679,407)</u>	<u>36,585,015</u>
Total accumulated depreciation	\$ 32,760,988	\$ 2,144,620	\$ (1,679,407)	\$ 36,585,015
Total capital assets being depreciated, net	<u>29,633,884</u>	<u>(703,565)</u>	<u>(3,046,142)</u>	<u>31,976,461</u>
School Board capital assets, net	<u>30,283,059</u>	<u>(703,565)</u>	<u>(2,756,749)</u>	<u>32,336,243</u>

Notes to Financial Statements
 At June 30, 2023 (Continued)

NOTE 6 - CAPITAL ASSETS: (CONTINUED)

Depreciation expense was charged to functions/programs of the primary government and component unit as follows:

Governmental Activities:

General government administration	\$ 222,425
Judicial administration	197,718
Public safety	1,359,124
Public works	153,707
Health and welfare	21,799
Education	1,785,583
Parks, recreation and cultural	78,585
Community development	74,725
Total	\$ <u><u>3,893,666</u></u>

Business-Type Activities:

Fork Union Sanitary District	\$ <u><u>76,834</u></u>
Sewer	\$ <u><u>97,197</u></u>
Component Unit School Board	\$ <u><u>2,144,620</u></u>

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS:

The following is a summary of changes in long-term obligation transactions for the fiscal year ended June 30, 2023:

	<u>Balance</u> <u>July 1, 2022</u>	<u>Issuances/</u> <u>Increases</u>	<u>Retirements/</u> <u>Decreases</u>	<u>Balance</u> <u>June 30, 2023</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Governmental Activities:					
Direct Borrowings and Direct Placements:					
School general obligation bonds	\$ 65,617,584	\$ -	\$ 4,286,073	\$ 61,331,511	\$ 4,292,128
Premium on general obligation bonds	3,604,600	-	523,057	3,081,543	469,576
Discount on general obligation bonds	(158,482)	-	(31,697)	(126,785)	(31,697)
Infrastructure and state moral obligation revenue bonds	835,000	-	205,000	630,000	220,000
Premium on infrastructure revenue bonds	48,396	-	21,701	26,695	15,381
Qualified energy conservation revenue bonds	5,493,185	-	495,233	4,997,952	501,002
Landfill postclosure costs	585,621	6,272	36,993	554,900	36,993
Notes payable	7,671,101	-	1,535,889	6,135,212	1,777,901
Lease liabilities	280,726	-	63,329	217,397	23,804
Net OPEB liability:					
Net Group Life Insurance OPEB liability	\$ 443,704	\$ 287,732	\$ 254,132	\$ 477,304	\$ -
Net Health Insurance Credit OPEB liability	1,037	-	1,037	-	-
Total net OPEB liability	<u>\$ 444,741</u>	<u>\$ 287,732</u>	<u>\$ 255,169</u>	<u>\$ 477,304</u>	<u>\$ -</u>
Compensated absences	819,510	143,076	81,951	880,635	88,064
Total governmental activities	<u>\$ 85,241,982</u>	<u>\$ 437,080</u>	<u>\$ 7,472,698</u>	<u>\$ 78,206,364</u>	<u>\$ 7,393,152</u>

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

	<u>Balance</u> <u>July 1, 2022</u>	<u>Issuances/</u> <u>Increases</u>	<u>Retirements/</u> <u>Decreases</u>	<u>Balance</u> <u>June 30, 2023</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Business-type Activities:					
Direct Borrowings and Direct Placements:					
Water facilities bonds	\$ 237,117	\$ -	\$ 49,868	\$ 187,249	\$ 52,162
Sewer system revenue bonds	300,000	-	60,000	240,000	60,000
Water and sewer system revenue bonds	8,990,000	-	370,000	8,620,000	390,000
Premium on revenue bonds	913,567	-	103,797	809,770	98,658
Total business-type activities	<u>\$ 10,440,684</u>	<u>\$ -</u>	<u>\$ 583,665</u>	<u>\$ 9,857,019</u>	<u>\$ 600,820</u>
Total Primary Government	<u>\$ 95,682,666</u>	<u>\$ 437,080</u>	<u>\$ 8,056,363</u>	<u>\$ 88,063,383</u>	<u>\$ 7,993,972</u>

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)

Primary Government

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

Year	Direct Borrowings and Direct Placements					
	General		Infrastructure and		Lease liabilities	
	Obligation Bonds		State Moral Obligation			
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 4,292,128	\$ 2,086,299	\$ 220,000	\$ 26,650	\$ 23,804	\$ 2,149
2025	4,633,030	1,902,927	230,000	15,119	20,857	1,945
2026	4,809,210	1,724,139	180,000	4,612	21,751	1,735
2027	4,602,143	1,547,103	-	-	22,674	1,517
2028	4,400,000	1,370,065	-	-	23,627	1,289
2029	4,555,000	1,216,817	-	-	24,612	1,052
2030	4,710,000	1,060,915	-	-	25,629	804
2031	4,485,000	876,975	-	-	26,680	547
2032	4,670,000	692,842	-	-	27,763	280
2033	4,710,000	526,831	-	-	-	-
2034	4,680,000	383,791	-	-	-	-
2035	4,825,000	241,261	-	-	-	-
2036	4,975,000	95,780	-	-	-	-
2037	155,000	40,558	-	-	-	-
2038	160,000	33,900	-	-	-	-
2039	160,000	26,940	-	-	-	-
2040	165,000	19,666	-	-	-	-
2041	170,000	11,960	-	-	-	-
2042	175,000	4,036	-	-	-	-
Totals	\$ 61,331,511	\$ 13,862,805	\$ 630,000	\$ 46,381	\$ 217,397	\$ 11,318

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)

Primary Government: (Continued)

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

Year	Direct Borrowings and Direct Placements				Direct Borrowings and Direct Placements					
	Qualified Energy Conservation Revenue Bonds		Notes payable		Revenue Bonds					
					Water Facilities Bond		Sewer System Revenue Bond		Water and Sewer System Revenue Bond	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 501,002	\$ 184,201	\$ 1,777,901	\$ 71,689	\$ 52,162	\$ 7,358	\$ 60,000	\$ -	\$ 390,000	\$ 337,375
2025	506,839	164,649	557,463	55,877	54,559	4,961	60,000	-	410,000	317,925
2026	512,744	144,869	565,099	48,187	57,065	2,455	60,000	-	425,000	297,528
2027	518,717	124,859	572,842	40,392	23,463	209	60,000	-	445,000	276,234
2028	524,760	104,615	580,689	32,490	-	-	-	-	470,000	252,788
2029	530,873	84,136	588,645	24,480	-	-	-	-	495,000	228,634
2030	537,058	63,418	490,770	17,086	-	-	-	-	525,000	204,713
2031	543,315	42,459	497,494	10,317	-	-	-	-	545,000	180,497
2032	549,644	21,255	504,309	3,455	-	-	-	-	570,000	156,563
2033	273,000	5,296	-	-	-	-	-	-	590,000	133,538
2034	-	-	-	-	-	-	-	-	615,000	110,534
2035	-	-	-	-	-	-	-	-	635,000	89,103
2036	-	-	-	-	-	-	-	-	655,000	68,947
2037	-	-	-	-	-	-	-	-	680,000	46,463
2038	-	-	-	-	-	-	-	-	700,000	22,100
2039	-	-	-	-	-	-	-	-	155,000	8,341
2040	-	-	-	-	-	-	-	-	155,000	5,047
2041	-	-	-	-	-	-	-	-	160,000	1,700
Totals	\$ 4,997,952	\$ 939,757	\$ 6,135,212	\$ 303,973	\$ 187,249	\$ 14,983	\$ 240,000	\$ -	\$ 8,620,000	\$ 2,738,028

Detail of Long-Term Obligations

	Amount Outstanding	Amounts Due Within One Year
<u>Governmental Activities:</u>		
<u>Direct Borrowings and Direct Placements:</u>		
<u>Infrastructure and State Moral Obligation Revenue Bonds:</u>		
\$3,520,000 Virginia Resources Authority Infrastructure and State Moral Obligation Revenue Bonds Series 2014C, issued November 19, 2014 maturing annually in installments ranging from \$180,000 to \$440,000 through October 1, 2025. Interest payable semiannually at ranging 3.007% to 5.125%.	\$ 630,000	\$ 220,000
Premium on School Bonds 2014C	26,695	15,381
Total infrastructure and state moral obligation revenue bonds	\$ 656,695	\$ 235,381

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)

Detail of Long-Term Obligations

	<u>Amount Outstanding</u>	<u>Amounts Due Within One Year</u>
<i>School General Obligation Bonds:</i>		
\$6,411,957 School Bonds, 2005A, issued November 10, 2005, maturing annually in installments ranging from \$273,104 to \$372,067 through July 15, 2025, interest payable semiannually at 5.1%.	\$ 1,097,939	\$ 359,985
\$5,420,000 School Bonds, 2009A, issued November 13, 2009, maturing annually in installments ranging from \$135,500 to \$387,143 through September 15, 2026. The interest rate is 0.0%.	1,548,572	387,143
Discount on School Bonds 2009A	(126,785)	(31,697)
\$66,120,000 School Refunding Bonds, 2012B, issued December 20, 2012, maturing annually in installments ranging from \$345,000 to \$4,825,000 through June 30, 2036, interest payable semiannually ranging from 1.25% to 5.00%.	51,375,000	3,105,000
Premium on School Bonds 2012B	2,446,186	357,822
\$3,995,000 School Bonds, 2012, issued November 15, 2012, maturing annually in installments ranging from \$135,000 to \$305,000 through July 15, 2032, interest payable semiannually ranging from 2.05% to 5.05%.	1,550,000	135,000
Premium on School Bonds 2012	53,854	9,435
\$4,420,000 School Bonds, 2014C, issued November 20, 2014, maturing annually in installments ranging from \$170,000 to \$405,000 through July 15, 2029, interest payable semiannually at ranging from 2.05% to 5.05%.	2,490,000	305,000
Premium on School Bonds 2014C	159,290	43,074
\$3,270,000 School Bonds, 2021, issued November 9, 2021, maturing annually in installments ranging from \$150,000 to \$255,000 through July 15, 2041, interest payable semiannually at ranging from 2.05% to 5.05%.	3,270,000	-
Premium on School Bonds 2021	422,213	59,245
Total school general obligation bonds	\$ <u>64,286,269</u>	\$ <u>4,730,007</u>

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)

Detail of Long-Term Obligations: (Continued)

	<u>Amount Outstanding</u>	<u>Amounts Due Within One Year</u>
<i><u>Qualified Energy Conservation Revenue Bonds:</u></i>		
\$7,653,740 Qualified Energy Conservation Revenue Bonds, Series 2017, issued February 28, 2017, maturing annually in installments ranging from \$236,000 to \$549,644 through August 1, 2032, interest payable semiannually at 3.88%.	\$ <u>4,997,952</u>	\$ <u>501,002</u>
<i><u>Notes Payable:</u></i>		
\$8,223,125 note payable dated October 31, 2016 maturing annually in installments ranging from \$1,096,159 to \$1,227,973 through September 1, 2023. Interest payable semiannually at 1.34%. Note is for Radio Equipment.	\$ <u>1,227,973</u>	\$ <u>1,227,973</u>
\$5,231,500 note payable dated February 3, 2022 maturing annually in installments ranging from \$399,286 to \$613,390 through 2032 . Interest payable annually at 1.37%. Note is for various equipment and vehicles.	<u>4,907,239</u>	<u>549,928</u>
Total notes payable	\$ <u>6,135,212</u>	\$ <u>1,777,901</u>
<i><u>Lease liabilities:</u></i>		
Lease for communication tower payable in annual payments of \$26,434 through July 2031. Discount rate at 1.00%.	\$ 213,585	\$ 19,992
Lease for building space payable in monthly payments ranging from \$3,596 to \$3,812 through July 2023.	<u>3,812</u>	<u>3,812</u>
Total lease liabilities	\$ <u>217,397</u>	\$ <u>23,804</u>
Landfill postclosure costs	\$ <u>554,900</u>	\$ <u>36,993</u>
Net Group Life Insurance OPEB liability	\$ <u>477,304</u>	\$ <u>-</u>
Compensated absences	\$ <u>880,635</u>	\$ <u>88,064</u>
Total Governmental Activities	\$ <u><u>78,206,364</u></u>	\$ <u><u>7,393,152</u></u>

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)

Detail of Long-Term Obligations: (Continued)

	<u>Amount Outstanding</u>	<u>Amounts Due Within One Year</u>
<i>Business-type Activities:</i>		
<u>Direct Borrowings and Direct Placements:</u>		
Water Facilities Bond:		
\$1,000,000, Series 1998-A, authorized June 25, 1998, due in monthly installments of \$4,960, including principal and interest. The interest rate is 4.5% and final payment is due October 31, 2026.	\$ 187,249	\$ 52,162
Sewer System Revenue Bond:		
\$1,200,000, Series 2006, authorized August 1, 2006, due in semi-annual installments of \$30,000, principal only. The interest rate is 0.0% and final payment is due March 1, 2027.	240,000	60,000
Water and Sewer System Revenue Bond:		
\$7,715,000, Series 2017B, authorized August 16, 2017, due in annual installments ranging from \$250,000 to \$550,000 through October 1, 2037, interest payable semiannually ranging from 2.825% to 5.125%	6,375,000	305,000
\$2,400,000, Series 2020B, authorized June 19, 2020, due in annual installments ranging from \$75,000 to \$160,000 through November 1, 2041, interest payable semiannually ranging from 2.0% to 5.0%	2,245,000	85,000
Premium on revenue bonds	809,770	98,658
Total Business-type Activities Obligations	<u>\$ 9,857,019</u>	<u>\$ 600,820</u>
Total Primary Government	<u>\$ 88,063,383</u>	<u>\$ 7,993,972</u>

Direct Borrowings and Placements

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

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

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)

USDA Revenue Bond

Under the terms of the USDA Revenue Bonds, the County is required to establish a reserve equal to 10% of the monthly installments of principal and interest until an amount equal to twelve monthly installments has been established. The funds are not required to be held in a separate bank account. The County has established this reserve and has a balance of \$59,520. The reserve had been reflected as restricted fund balance in the General Fund in the accompanying financial statements.

Component Unit School Board

The following is a summary of long-term obligations for the fiscal year ended June 30, 2022:

	<u>Balance</u> <u>July 1, 2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2023</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Compensated absences	\$ 2,035,060	\$ 40,921	\$ 203,506	\$ 1,872,475	\$ 187,248
Lease liabilities	173,761	-	42,679	131,082	43,108
Net OPEB liability:					
Net Group Life Insurance OPEB liability	\$ 1,270,585	\$ 755,808	\$ 733,977	\$ 1,292,416	\$ -
Net Health Insurance Credit OPEB liability	3,106,338	676,963	750,118	3,033,183	-
Total net OPEB liability	\$ 4,376,923	\$ 1,432,771	\$ 1,484,095	\$ 4,325,599	\$ -
Net pension liability	18,122,333	17,025,836	13,495,575	21,652,594	-
Total	<u>\$ 24,708,077</u>	<u>\$ 18,499,528</u>	<u>\$ 15,225,855</u>	<u>\$ 27,981,750</u>	<u>\$ 230,356</u>

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

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

<u>Year Ending June 30,</u>	<u>Lease Liabilities</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 43,108	\$ 1,115
2025	43,541	682
2026	43,978	245
2027	455	1
Total	<u>\$ 131,082</u>	<u>\$ 2,043</u>

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 7 - LONG-TERM OBLIGATIONS: (CONTINUED)

Lease Liabilities

Lease for copiers payable in monthly installments of \$3,553 through June 2026, discount rate at 1.00%	\$ 125,352
Lease for equipment payable in quarterly payments of \$457 through September 2026, discount rate at 1.00%	<u>5,730</u>
Total	<u>\$ 131,082</u>

NOTE 8 – LEASES RECEIVABLE:

The County leases tower space to companies under various lease contracts. In fiscal year 2023, the County governmental activities recognized lease and interest revenue in the amount of \$4,970 and \$5,858 , respectively. The business-type activities recognized lease and interest revenue in the amount of \$6,680 and \$7,740, respectively. A description of the leases is as follows:

<u>Lease Description</u>	<u>Start Date</u>	<u>End Date</u>	<u>Lease Term (in months)</u>	<u>Payment Frequency</u>	<u>Discount Rate</u>	<u>Receivable Balance</u>
Governmental Activities:						
AT&T Tower	7/1/2021	2/1/2025	44	Monthly	3.00%	\$ 65,605
US Cellular Tower	7/1/2021	3/1/2025	45	Monthly	3.00%	53,104
Total governmental activities						<u>\$ 118,709</u>
Business-type Activities:						
US Cellular Tower	7/1/2021	3/1/2025	45	Monthly	3.00%	\$ 53,104
T-Mobile Tower	7/1/2021	5/1/2024	35	Monthly	3.00%	18,844
Verizon Water Tower	7/1/2021	10/1/2026	64	Monthly	3.00%	101,057
Total business-type activities						<u>\$ 173,005</u>
Total Primary Government:						<u>\$ 291,714</u>

Expected future payments at June 30, 2023 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 144,701	\$ 6,749	\$ 151,450
2025	104,048	2,673	106,721
2026	31,818	854	32,672
2027	<u>11,147</u>	<u>70</u>	<u>11,217</u>
Total	<u>\$ 291,714</u>	<u>\$ 10,346</u>	<u>\$ 302,060</u>

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN:

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

Benefit Structures

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

- a. Employees hired before July 1, 2010, vested as of January 1, 2013, and have not taken a refund, are covered under Plan 1, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced retirement benefit beginning at age 65 with at least 5 years of service credit or age 50 with at least 30 years of service credit. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of service credit or age 50 with at least 10 years of service credit. Hazardous duty employees (law enforcement officers, firefighters, and sheriffs) are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.
- b. Employees with a membership date from July 1, 2010 to December 31, 2013, that have not taken a refund or employees with a membership date prior to July 1, 2010 and not vested before January 1, 2013, are covered under Plan 2, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit or when the sum of their age plus service credit equals 90. Non-hazardous duty employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. Hazardous duty employees are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.
- c. Non-hazardous duty employees with a membership date on or after January 1, 2014 are covered by the Hybrid Plan combining the features of a defined benefit plan and a defined contribution plan. Plan 1 and Plan 2 members also had the option of opting into this plan during the election window held January 1 – April 30, 2014 with an effective date of July 1, 2014. Employees covered by this plan are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit, or when the sum of their age plus service credit equals 90. Employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. For the defined contribution component, members are eligible to receive distributions upon leaving employment, subject to restrictions.

Notes to Financial Statements
 At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Average Final Compensation and Service Retirement Multiplier

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

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

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

Employees Covered by Benefit Terms

As of the June 30, 2021 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	Primary Government	Component Unit School Board Nonprofessional
Inactive members or their beneficiaries currently receiving benefits	108	49
Inactive members:		
Vested inactive members	40	14
Non-vested inactive members	68	46
Inactive members active elsewhere in VRS	121	37
Total inactive members	229	97
Active members	157	81
Total covered employees	494	227

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)***Contributions***

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

The County's contractually required contribution rate for the year ended June 30, 2023 was 8.42% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021.

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 \$752,462 and \$697,023 for the years ended June 30, 2023 and June 30, 2022, respectively.

The Component Unit School Board's contractually required contribution rate for nonprofessional employees for the year ended June 30, 2023 was 2.65% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021.

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 \$43,922 and \$74,276 for the years ended June 30, 2023 and June 30, 2022, respectively.

Net Pension Liability (Asset)

The net pension liability (asset) (NPA) is calculated separately for each employer and represents that employer's total pension liability determined in accordance with GASB Statement No. 68, less that employer's fiduciary net position. The County's and Component Unit School Board's (nonprofessional) net pension liability/asset were measured as of June 30, 2022. The total pension liabilities used to calculate the net pension liability/asset were determined by an actuarial valuation performed as of June 30, 2021, and rolled forward to the measurement date of June 30, 2022.

Notes to Financial Statements
 At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Actuarial Assumptions – General Employees

The total pension liability for General Employees in the County’s and Component Unit School Board’s (nonprofessional) Retirement Plan was based on an actuarial valuation as of June 30, 2021 using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

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

Mortality rates:

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

Beneficiaries and Survivors:

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

Mortality Improvement:

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

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Actuarial Assumptions – General Employees (Continued)

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 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)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits

The total pension liability for Public Safety employees with Hazardous Duty Benefits in the County’s Retirement Plan was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

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

Notes to Financial Statements
 At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

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

Mortality rates:

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

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

Beneficiaries and Survivors:

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

Mortality Improvement:

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 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)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Long-Term Expected Rate of Return

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

<u>Asset Class (Strategy)</u>	<u>Long-Term Target Asset Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return*</u>
Public Equity	34.00%	5.71%	1.94%
Fixed Income	15.00%	2.04%	0.31%
Credit Strategies	14.00%	4.78%	0.67%
Real Assets	14.00%	4.47%	0.63%
Private Equity	14.00%	9.73%	1.36%
MAPS - Multi-Asset Public Strategies	6.00%	3.73%	0.22%
PIP - Private Investment Partnership	3.00%	6.55%	0.20%
Total	100.00%		5.33%
		Inflation	2.50%
		Expected arithmetic nominal return**	7.83%

* The above allocation provides a one-year expected return of 7.83%. 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 6.72%, including expected inflation of 2.50%.

**On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.5%.

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions; the County and Component Unit School Board (nonprofessional) was also provided with an opportunity to use an alternative employer contribution rate. For the year ended June 30, 2023, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2021 actuarial valuations, whichever was greater. Through the fiscal year ended June 30, 2022, the rate contributed by the school division for the VRS Teacher Retirement Plan was subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2022 on, participating employers and school divisions are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

	Primary Government		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2021	\$ 29,617,846	\$ 31,271,804	\$ (1,653,958)
Changes for the year:			
Service cost	\$ 906,708	\$ -	\$ 906,708
Interest	2,019,389	-	2,019,389
Differences between expected and actual experience	(1,390,939)	-	(1,390,939)
Contributions - employer	-	694,268	(694,268)
Contributions - employee	-	400,858	(400,858)
Net investment income	-	(44,502)	44,502
Benefit payments, including refunds of employee contributions	(1,215,365)	(1,215,365)	-
Administrative expenses	-	(19,317)	19,317
Other changes	-	731	(731)
Net changes	\$ 319,793	\$ (183,327)	\$ 503,120
Balances at June 30, 2022	\$ 29,937,639	\$ 31,088,477	\$ (1,150,838)

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Changes in Net Pension Liability

	Component School Board (nonprofessional)		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2021	\$ 7,966,333	\$ 9,156,191	\$ (1,189,858)
Changes for the year:			
Service cost	\$ 155,977	\$ -	\$ 155,977
Interest	538,545	-	538,545
Differences between expected and actual experience	(335,203)	-	(335,203)
Contributions - employer	-	74,278	(74,278)
Contributions - employee	-	101,221	(101,221)
Net investment income	-	(10,935)	10,935
Benefit payments, including refunds of employee contributions	(287,727)	(287,727)	-
Administrative expenses	-	(5,686)	5,686
Other changes	-	212	(212)
Net changes	\$ 71,592	\$ (128,637)	\$ 200,229
Balances at June 30, 2022	\$ 8,037,925	\$ 9,027,554	\$ (989,629)

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

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

	Rate		
	(5.75%)	(6.75%)	(7.75%)
County			
Net Pension Liability (Asset)	\$ 2,903,018	\$ (1,150,838)	\$ (4,441,460)
Component Unit School Board (nonprofessional)			
Net Pension Liability (Asset)	\$ 64,985	\$ (989,629)	\$ (1,847,068)

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

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

For the year ended June 30, 2023, the County and Component Unit School Board (nonprofessional) recognized pension expense of (\$104,721) and (\$142,532), respectively. At June 30, 2023, 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	\$ 35,543	\$ 860,046	\$ -	\$ 202,203
Change in assumptions	235,367	-	59,427	-
Net difference between projected and actual earnings on pension plan investments	-	868,072	-	257,603
Employer contributions subsequent to the measurement date	752,462	-	43,922	-
Total	<u>\$ 1,023,372</u>	<u>\$ 1,728,118</u>	<u>\$ 103,349</u>	<u>\$ 459,806</u>

\$752,462 and \$43,922 reported as deferred outflows of resources related to pensions resulting from the County’s and Component Unit School Board’s (nonprofessional) contributions, respectively, subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year ended June 30	Primary Government	Component Unit School Board (nonprofessional)
2024	\$ (605,443)	\$ (182,451)
2025	(688,029)	(166,811)
2026	(593,868)	(176,119)
2027	430,132	125,002
Thereafter	-	-

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2022 Annual Comprehensive Financial Report (Annual Report). A copy of the 2022 VRS Annual Report may be downloaded from the VRS website at <https://www.varetire.org/pdf/publications/2022-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)**Component Unit School Board (professional)*****Plan Description***

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

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Each school division's contractually required employer contribution rate for the year ended June 30, 2023 was 16.62% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the school division were \$3,566,720 and \$3,350,988 for the years ended June 30, 2023 and June 30, 2022, respectively.

In June 2022, the Commonwealth made a special contribution of approximately \$442.4 million to the VRS Teacher Retirement Plan. This special payment was authorized by a budget amendment included in Chapter 1 of the 2022 Appropriation Act, and is classified as a non-employer contribution.

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

At June 30, 2023, the school division reported a liability of \$21,652,594 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2022 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation performed as of June 30, 2021, and rolled forward to the measurement date of June 30, 2022. 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, 2022, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2022, the school division's proportion was .22743% as compared to .23344% at June 30, 2021.

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Component Unit School Board (professional) (Continued)

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

For the year ended June 30, 2023, the school division recognized pension expense of \$496,343. Since there was a change in proportionate share between measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions. Beginning with the June 30, 2022 measurement date, the difference between expected and actual contributions is included with the pension expense calculation.

At June 30, 2023, 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	\$ -	\$ 1,493,032
Change in assumptions	2,041,404	-
Net difference between projected and actual earnings on pension plan investments	-	2,823,045
Changes in proportion and differences between employer contributions and proportionate share of contributions	11,413	1,588,609
Employer contributions subsequent to the measurement date	<u>3,566,720</u>	<u>-</u>
Total	<u>\$ 5,619,537</u>	<u>\$ 5,904,686</u>

\$3,566,720 reported as deferred outflows of resources related to pensions resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ended June 30, 2024. 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>	
2024	\$ (1,282,827)
2025	(1,480,036)
2026	(2,232,747)
2027	1,143,741
Thereafter	-

Notes to Financial Statements
 At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Component Unit School Board (professional) (Continued)

Actuarial Assumptions

The total pension liability for the VRS Teacher Retirement Plan was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

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

Mortality rates:

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement:

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

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Component Unit School Board (professional) (Continued)

Actuarial Assumptions: (Continued)

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 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)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Net Pension Liability

The net pension liability (NPL) is calculated separately for each system and represents that particular system’s total pension liability determined in accordance with GASB Statement No. 67, less that system’s fiduciary net position. As of June 30, 2022, NPL amounts for the VRS Teacher Employee Retirement Plan is as follows (amounts expressed in thousands):

		Teacher Employee Retirement Plan
Total Pension Liability	\$	54,732,329
Plan Fiduciary Net Position		<u>45,211,731</u>
Employer’s Net Pension Liability (Asset)	\$	<u><u>9,520,598</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		82.61%

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Component Unit School Board (professional) (Continued)

Net Pension Liability: (Continued)

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

Long-Term Expected Rate of Return

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

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

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

	Rate		
	<u>1% Decrease</u> <u>(5.75%)</u>	<u>Current Discount</u> <u>(6.75%)</u>	<u>1% Increase</u> <u>(7.75%)</u>
School division's proportionate share of the VRS Teacher Employee Retirement Plan Net Pension Liability (Asset)	\$ 38,673,190	\$ 21,652,594	\$ 7,794,085

Pension Plan Fiduciary Net Position

Detailed information about the VRS Teacher Retirement Plan’s Fiduciary Net Position is available in the separately issued VRS 2022 Annual Comprehensive Financial Report (Annual Report). A copy of the 2022 VRS Annual Report may be downloaded from the VRS website at <http://www.varetire.org/pdf/publications/2022-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 9 - PENSION PLAN: (CONTINUED)

Primary Government and Component Unit School Board

Aggregate Pension Information

	Primary Government				Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense
VRS Pension Plans:								
Primary Government	\$ 1,023,372	\$ 1,728,118	(1,150,838)	\$ (104,721)	\$ -	\$ -	\$ -	\$ -
School Board								
Nonprofessional	-	-	-	-	103,349	459,806	(989,629)	(142,532)
Professional	-	-	-	-	5,619,537	5,904,686	21,652,594	496,343
Totals	<u>\$ 1,023,372</u>	<u>\$ 1,728,118</u>	<u>\$ (1,150,838)</u>	<u>\$ (104,721)</u>	<u>\$ 5,722,886</u>	<u>\$ 6,364,492</u>	<u>\$ 20,662,965</u>	<u>\$ 353,811</u>

NOTE 10 - COMPENSATED ABSENCES:

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

The County employees earn vacation and sick leave based on years of service at the rate of eight hours per month for each full-time employee with less than 5 years of service. Twenty-five percent of the unused sick leave or \$2,500 for County or \$5,000 for Social Services, whichever is less, will be paid to an employee who leaves county employment after five or more years of service. Accumulated vacation is paid upon termination based on length of employment as defined in the County’s personnel policy. The County has accrued vacation and sick leave pay as follows:

Governmental Activities	\$ <u>880,635</u>
Component Unit School Board	\$ <u>1,872,475</u>

NOTE 11 - SELF INSURANCE/RISK MANAGEMENT:

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County contracts with the Virginia Association of Counties Municipal Liability Pool to provide insurance coverage for these risk losses. The County pays an annual premium to the association for its general workers compensation insurance coverage. In the event of a loss deficit and depletion of all available excess insurance, the Association may assess all members in the proportion which the premium of each bears to the total premiums of all members in the year in which such deficit occurs.

The County continues to carry commercial insurance for all other risks of loss, including general liabilities and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 12 - DEFERRED/UNAVAILABLE/UNEARNED REVENUE:

Deferred revenue /unavailable revenue represent amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable, but not available. Under the accrual basis, assessments for future periods are deferred.

	<u>Government-wide Statements</u>	<u>Balance Sheet</u>
	<u>Governmental Activities</u>	<u>Governmental Funds</u>
Primary Government:		
Deferred/Unavailable property tax revenue:		
Deferred/Unavailable revenue representing uncollected property tax billings for which asset recognition criteria has not been met. The uncollected tax billings are not available for the funding of current expenditures.	\$ -	\$ 6,126,874
Tax assessments due after June 30	21,416,973	21,416,973
Prepaid property tax revenues representing collections received for property taxes that are applicable to the subsequent budget year.	<u>359,348</u>	<u>359,348</u>
Total governmental activities	<u>\$ 21,776,321</u>	<u>\$ 27,903,195</u>

NOTE 13 - CONTINGENT LIABILITIES:

Federal assistance programs in which the County and its component units participate were audited in accordance with the provisions of the Uniform Guidance. Pursuant to the above provisions, major and nonmajor programs were tested for compliance with applicable grant requirements. While there are no items of non-compliance, as noted in the compliance report, the federal government may subject grant programs to additional compliance testing which may result in disallowances of current grant program expenditures. However, management believes that if any of these expenditures were disallowed it would be immaterial to the overall general-purpose financial statements.

NOTE 14 - LITIGATION:

At June 30, 2023, there were no matters of litigation involving the County which would materially affect the County's financial position should any court decisions on pending matters not be favorable to the County.

Notes to Financial Statements
 At June 30, 2023 (Continued)

NOTE 15 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST:

The County of Fluvanna, Virginia owns and operates a landfill site. State and federal laws and regulations require the County to place a final cover on each phase of its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste. The County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$554,900 reported as a landfill closure and postclosure care liability at June 30, 2022, represents the cumulative amount reported based on the use of 100% of the estimated capacity used of the landfill. The County has closed the landfill. These amounts are based on what it would cost to perform all closures and postclosure care in 2023. Actual closure and postclosure care costs may be higher due to inflation, changes in technology, or changes in regulations.

The County has demonstrated financial assurance requirements for closure and postclosure care and corrective action costs through the submission of a Local Government Financial Test to the Virginia Department of Environmental Quality in accordance with Section 9VAC20-70 of the Virginia Administrative Code.

The County plans to meet all federal laws, regulations and tests of financial assurance related to the financing of closure and postclosure care when they become effective.

NOTE 16 - SURETY BONDS:

Fidelity and Deposit Company of Maryland - Surety:

Tristana Treadway, Clerk of the Circuit Court	\$ 25,000
Linda H. Lenherr, Treasurer	\$ 400,000
Andrew M. Sheridan, Commissioner of the Revenue	\$ 3,000
Eric B. Hess, Sheriff	\$ 30,000

The Department of Risk Management of the Virginia General Services Administration maintains a self-insurance plan which covers any duly elected Constitutional Officer required to present a bond and all deputies and/or employees of such Constitutional Officers. The coverage provided by the plan is \$500,000.

Western Surety Company - Surety:

Dr. Peter Gretz, Superintendent of Schools	\$ 10,000
Brandi Critzer, Clerk of the School Board	\$ 10,000
Eric M. Dahl, County Administrator	\$ 2,000
John M. Sheridan, Supervisor	\$ 2,500
Anthony P. O'Brien, Supervisor	\$ 2,500
Chris Fairchild, Supervisor	\$ 2,500
Mozell Booker, Supervisor	\$ 2,500
Patricia B. Eager, Supervisor	\$ 2,500

Continental Insurance Company - Surety:

Social Services Department employees - blanket bond	\$ 100,000
---	------------

The Travelers - Surety:

Manager, Fork Union Sanitary District	\$ 10,500
---------------------------------------	-----------

Notes to Financial Statements
At June 30, 2023 (Continued)

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

County and School Board

Plan Description

The County Post-Retirement Medical Plan (CPRMP) is a single-employer defined benefit healthcare plan which offers health insurance for retired employees. Retirees are eligible for postretirement medical coverage if they are a full-time employee who retires directly from the County and is eligible for retirement from VRS. The County's post-retirement medical plan does not issue a separate, audited GAAP basis report.

The School Board Post-Retirement Medical Plan (SBPRMP) is a single-employer defined benefit healthcare plan which offers health insurance for retired employees. Retirees are eligible for postretirement medical coverage if they are a full-time employee who retires directly from the County and is eligible for retirement from VRS. The School Board's Post-Retirement Medical Plan does not issue a separate, audited GAAP basis report.

Management of the CPRMP is vested in the County Finance Board, which consists of three members-the Chairman of the Board of Supervisors, the County Treasurer, and a Citizen of the County of proven integrity and business ability appointed by the current Court of the County.

Benefits Provided

The County of Fluvanna has established a irrevocable trust pursuant to Section 15.2-1544 of the Code of Virginia, as amended for the purpose of accumulated and investing assets to fund Other Postemployment Benefits (OPEB) and to participate in the Virginia Pooled OPEB Trust Fund and has established a Local Finance Board to become a Participating Employer in the Trust Fund. The Trust Fund provides administrative, custodial and investment services to the Participating Employers in the Trust Fund. The County participates in the Virginia Pooled OPEB Trust Fund, an irrevocable trust established for the purpose of accumulating assets to fund postemployment benefits other than pensions. The Trust Fund issues a separate report, which can be obtained by requesting a copy from the plan administrator, Virginia Municipal League (VML) at P.O. Box 12164, Richmond, Virginia 23241.

Postemployment benefits are provided to eligible retirees include Medical, Dental, and Life insurance. The benefits that are provided for active employees are the same for eligible retirees, spouses and dependents of eligible retirees. All permanent employees of the County who meet eligibility requirements of the pension plan are eligible to receive postemployment health care benefits. Retirees pay 100% of premiums. Coverage ceases when retirees reach the age of 65. Surviving spouses are not allowed access to the plan.

Postemployment benefits are provided to eligible retirees include Medical, Dental, and Life insurance. The benefits that are provided for active employees are the same for eligible retirees, spouses and dependents of eligible retirees. The School Board Post-Retirement Medical Plan (SBPRMP) is a single-employer defined benefit healthcare plan which offers health insurance for retired employees. Retirees are eligible for postretirement medical coverage if they are a full-time employee who retires directly from the School Board and is eligible for retirement from VRS.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

County and School Board: (Continued)

Plan Membership

At June 30, 2023 (measurement date), the following employees were covered by the benefit terms:

	<u>Primary Government</u>	<u>School Board</u>
Total active employees with coverage	141	457
Total retirees with coverage	-	13
Total	<u>141</u>	<u>470</u>

Chapter 2 of the County Code grants the authority to establish and amend the contribution requirements of the County and plan members to the County Finance Board. The Board establishes rates based on an actuarially determined rate. For the year ended June 30, 2023, the County and School Board's average contribution rate was 0.24% percent of covered-employee payroll. For the year ended June 30, 2023 the County and School Board contributed \$4,780 and \$90,069, respectively, to the Plan. Plan members are not required to contribute to the plan.

Investment Policy

The County and School Board's policy in regard to the allocation of invested assets is established and may be amended by the County Finance Board by a majority vote of its members. It is the policy of the County Finance Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. FCRBP's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the Board's adopted asset allocation policy as of June 30, 2023:

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

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

County and School Board: (Continued)

Concentrations

The Trust does not hold investments in any one organization that represent five percent or more of the OPEB Trust’s Fiduciary Net Position.

Rate of Return

For the year ended June 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 7.63 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Schedule of Investment Returns

Last 10 Fiscal Years

The chart is intended to show information for 10 years. More data will be added as it becomes available.

Net/Total OPEB Liability

The County and School Board’s net OPEB liability was measured as of June 30, 2023. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2021.

Actuarial Assumptions

The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	No change
Discount Rate	6.50%
Investment Rate of Return	6.50%

Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

County and School Board: (Continued)

The actuarial assumptions used in the June 30, 2023 valuation report were based on the results of an actuarial experience study with valuation date of July 1, 2021.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2023 (see the discussion of FCRBP's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
Core Fixed Income	2.13%
Large Cap US Equities	4.09%
Small Cap US Equities	4.67%
Developed Foreign Equities	5.15%
Emerging Market Equities	6.20%
Real Estate (REITS)	3.70%
Private Equity	6.54%
Commodities	0.00%
Hedge Fund of Funds	3.48%
Assumed Inflation - mean	2.33%
Assumed Inflation - standard deviation	1.41%
Portfolio Real Mean Return	4.90%
Portfolio Nominal Mean Return	7.34%
Portfolio Standard Deviation	13.07%
Long-Term Expected Rate of Return	6.50%

Discount Rate

Discount rate. The discount rate used to measure the total OPEB liability was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

County and School Board: (Continued)

Changes in Net OPEB Liability (Asset)

	Primary Government Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability(Asset) (a)-(b)
Balances at June 30, 2022	\$ 300,211	\$ 513,794	\$ (213,583)
Changes for the year:			
Service cost	19,788	-	19,788
Interest	20,647	-	20,647
Economic/Demographic Gains or Losses	-	-	-
Changes in assumptions	12,972	-	12,972
Contributions - employer	-	4,780	(4,780)
Net investment income	-	39,152	(39,152)
Administrative expenses	-	(632)	632
Benefit payments	(4,780)	(4,780)	-
Net changes	<u>48,627</u>	<u>38,520</u>	<u>10,107</u>
Balances at June 30, 2023	<u>\$ 348,838</u>	<u>\$ 552,314</u>	<u>\$ (203,476)</u>

The CPRMP's Plan Fiduciary net position was 158.33% of the total OPEB liability.

	School Board Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability(Asset) (a)-(b)
Balances at June 30, 2022	\$ 1,698,149	\$ 2,071,981	\$ (373,832)
Changes for the year:			
Service cost	63,847	-	63,847
Interest	111,649	-	111,649
Economic/Demographic Gains or Losses	-	-	-
Changes in assumptions	77,032	-	77,032
Contributions - employer	-	90,069	(90,069)
Net investment income	-	157,894	(157,894)
Administrative expenses	-	(2,548)	2,548
Benefit payments	(90,069)	(90,069)	-
Net changes	<u>162,459</u>	<u>155,346</u>	<u>7,113</u>
Balances at June 30, 2023	<u>\$ 1,860,608</u>	<u>\$ 2,227,327</u>	<u>\$ (366,719)</u>

The SBPRMP's Plan Fiduciary net position was 119.71% of the total OPEB liability.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

County and School Board: (Continued)

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

The following amounts present the net OPEB liability (*asset*) of the County and School Board, as well as what the net OPEB liability (*asset*) would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current discount rate:

	Rate		
	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Primary Government	\$ (168,192)	\$ (203,476)	\$ (234,731)
School Board	\$ (234,798)	\$ (366,719)	\$ (489,317)

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

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

	Rates		
	1% Decrease 4.00%	Healthcare Cost Trend (5.00%)	1% Increase (6.00%)
Primary Government	\$ (248,671)	\$ (203,476)	\$ (149,662)
School Board	\$ (557,671)	\$ (366,719)	\$ (146,564)

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

For the year ended June 30, 2022, the County and School Board recognized OPEB expense in the amount of (\$7,123) and \$76,732 respectively. At June 30, 2023, the County and School Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Primary Government		School Board	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 26,702	\$ -	\$ 31,197
Changes in assumptions	10,428	6,325	325,531	6,202
Net difference between projected and actual earnings on OPEB plan investments	-	-	42,894	-
Total	<u>\$ 21,066</u>	<u>\$ 33,027</u>	<u>\$ 368,425</u>	<u>\$ 37,399</u>

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

County and School Board: (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources: (Continued)

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

<u>Year Ended June 30</u>	<u>Primary Government</u>	<u>School Board</u>
2024	\$ (13,195)	\$ 51,425
2025	(14,858)	50,806
2026	16,941	117,377
2027	(877)	43,705
2028	28	48,366
Thereafter	-	19,347

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

NOTE 18 - HEALTH INSURANCE CREDIT (HIC) PLAN:

Plan Description

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

The specific information about the Political Subdivision HIC Plan OPEB, including eligibility, coverage and benefits is described below:

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

Eligible Employees

The Political Subdivision Retiree HIC Plan was established July 1, 1993 for retired political subdivision employees of employers who elect the benefit and retire with at least 15 years of service credit. Eligible employees include full-time permanent salaried employees of the participating political subdivision who are covered under the VRS pension plan. These employees are enrolled automatically upon employment.

Benefit Amounts

The Political Subdivision Retiree HIC Plan is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired political subdivision employees of participating employers. For employees who retire, the monthly benefit is \$1.50 per year of service per month with a maximum benefit of \$45.00 per month. For employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is \$45.00 per month.

HIC Plan Notes

The monthly HIC benefit cannot exceed the individual premium amount. There is no HIC for premiums paid and qualified under LODA; however, the employee may receive the credit for premiums paid for other qualified health plans. Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the HIC as a retiree.

Employees Covered by Benefit Terms

As of the June 30, 2021 actuarial valuation, the following employees were covered by the benefit terms of the HIC OPEB plan:

	<u>Primary Government</u>	<u>Component Unit School Board Nonprofessional</u>
Inactive members or their beneficiaries currently receiving benefits	14	17
Inactive members:		
Vested inactive members	2	2
Total inactive members	<u>2</u>	<u>2</u>
Active members	50	81
Total covered employees	<u><u>66</u></u>	<u><u>100</u></u>

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

Contributions

The contribution requirements for active employees is governed by §51.1-1402(E) of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. The County’s contractually required employer contribution rate for the year ended June 30, 2023 was 0.12% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the County to the Health Insurance Credit Plan were \$3,394 and \$5,475 for the years ended June 30, 2023 and June 30, 2022, respectively. The School Board’s contractually required contribution rate for the year ended June 30, 2023 was 0.54% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the School Board to the Health Insurance Credit Plan were \$13,003 and \$12,201 for the years ended June 30, 2023 and June 30, 2022, respectively.

Net HIC OPEB Liability

The County’s net Health Insurance Credit OPEB liability was measured as of June 30, 2022. The total Health Insurance Credit OPEB liability was determined by an actuarial valuation performed as of June 30, 2021, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

Actuarial Assumptions

The total HIC OPEB liability was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

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

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

Actuarial Assumptions: (Continued)

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

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

Beneficiaries and Survivors:

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

Mortality Improvement Scale:

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 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)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

Actuarial Assumptions: (Continued)

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

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

Beneficiaries and Survivors:

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

Mortality Improvement Scale:

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 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)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

Long-Term Expected Rate of Return

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

<u>Asset Class (Strategy)</u>	<u>Long-term Target Asset Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return*</u>
Public Equity	34.00%	5.71%	1.94%
Fixed Income	15.00%	2.04%	0.31%
Credit Strategies	14.00%	4.78%	0.67%
Real Assets	14.00%	4.47%	0.63%
Private Equity	14.00%	9.73%	1.36%
MAPS - Multi-Asset Public Strategies	6.00%	3.73%	0.22%
PIP - Private Investment Partnership	3.00%	6.55%	0.20%
 Total	 <u>100.00%</u>		 <u>5.33%</u>
		Inflation	2.50%
		Expected arithmetic nominal return*	<u>7.83%</u>

*The above allocation provides a one-year return of 7.83%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.72%, including expected inflation of 2.50%.

** On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

Discount Rate:

The discount rate used to measure the total HIC OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2022, the rate contributed by the entity for the HIC OPEB was 100% of the actuarially determined contribution rate. From July 1, 2022 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the HIC OPEB’s fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total HIC OPEB liability.

Changes in Net HIC OPEB Liability

	Primary Government		
	Increase (Decrease)		
	Total HIC OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net HIC OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2021	\$ 130,981	\$ 129,944	\$ 1,037
Changes for the year:			
Service cost	\$ 2,898	\$ -	\$ 2,898
Interest	8,761	-	8,761
Differences between expected and actual experience	(12,143)	-	(12,143)
Assumption changes	(18,675)	-	(18,675)
Contributions - employer	-	5,474	(5,474)
Net investment income	-	202	(202)
Benefit payments	(8,178)	(8,178)	-
Administrative expenses	-	(229)	229
Other changes	-	5,875	(5,875)
Net changes	\$ (27,337)	\$ 3,144	\$ (30,481)
Balances at June 30, 2022	\$ 103,644	\$ 133,088	\$ (29,444)

Notes to Financial Statements
At June 30, 2023 (Continued)

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

Changes in Net HIC OPEB Liability: (Continued)

	Component School Board (nonprofessional)		
	Increase (Decrease)		
	Total HIC OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net HIC OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2021	\$ 149,069	\$ 12,641	\$ 136,428
Changes for the year:			
Service cost	\$ 2,336	\$ -	\$ 2,336
Interest	10,082	-	10,082
Benefit changes	73,940	-	73,940
Differences between expected and actual experience	(34,083)	-	(34,083)
Assumption changes	32,669	-	32,669
Contributions - employer	-	20,408	(20,408)
Net investment income	-	(414)	414
Benefit payments	(4,077)	(4,077)	-
Administrative expenses	-	(61)	61
Other changes	-	26	(26)
Net changes	<u>\$ 80,867</u>	<u>\$ 15,882</u>	<u>\$ 64,985</u>
Balances at June 30, 2022	<u>\$ 229,936</u>	<u>\$ 28,523</u>	<u>\$ 201,413</u>

Sensitivity of the County’s Health Insurance Credit Net OPEB Liability to Changes in the Discount Rate

The follow presents the County’s Health Insurance Credit Plan net HIC OPEB liability using the discount rate of 6.75%, as well as what the School Board’s net HIC OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
County			
Net HIC OPEB Liability	\$ (20,071)	\$ (29,444)	\$ (37,533)
Component Unit School Board (nonprofessional)			
Net Pension Liability (Asset)	\$ 227,047	\$ 201,413	\$ 179,664

Notes to Financial Statements
At June 30, 2023 (Continued)

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

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

For the year ended June 30, 2023, the County and School Board recognized Health Insurance Credit Plan OPEB expense of (\$11,050), and \$85,160, respectively. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to the County’s Health Insurance Credit Plan from the following sources:

	Primary Government		Component Unit School Board (nonprofessional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 575	\$ 20,383	\$ -	\$ 27,920
Net difference between projected and actual earnings on HIC OPEB plan investments	-	3,201	759	-
Change in assumptions	2,213	15,138	27,825	-
Employer contributions subsequent to the measurement date	3,394	-	13,003	-
Total	\$ 6,182	\$ 38,722	\$ 41,587	\$ 27,920

(\$3,394) and \$13,003 reported as deferred outflows of resources related to the HIC OPEB resulting from the County and School Board’s contributions subsequent to the measurement date will be recognized as a reduction of the Net HIC OPEB Liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIC OPEB will be recognized in the HIC OPEB expense in future reporting periods as follows:

Year Ended	Primary Government	Component Unit School Board (nonprofessional)
2024	\$ (9,324)	\$ 170
2025	(9,925)	170
2026	(10,199)	168
2027	(4,853)	295
2028	(1,633)	(139)
Thereafter	-	-

Health Insurance Credit Plan Data

Information about the VRS Political Subdivision HIC Plan is available in the separately issued VRS 2022 Annual Comprehensive Financial Report (Annual Report). A copy of the 2022 VRS Annual Report may be downloaded from the VRS website at <http://www.varetire.org/pdf/publications/2022-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

Plan Description

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

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

Eligible Employees

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

Benefit Amounts

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

HIC Plan Notes

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

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 19 - 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, 2023 was 1.21% of covered employee compensation for employees in the VRS Teacher Employee HIC Plan. This rate was the final approved General Assembly rate, which was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the school division to the VRS Teacher Employee HIC Plan were \$271,801 and \$255,675 for the years ended June 30, 2023 and June 30, 2022, respectively.

In June 2022, the Commonwealth made a special contribution of approximately \$12 million to the VRS Teacher HIC Plan. This special payment was authorized by a budget amendment included in Chapter 1 of the 2022 Appropriation Act, and is classified as a non-employer contribution.

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

At June 30, 2023, the school division reported a liability of \$2,831,770 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, 2022 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, 2021 and rolled forward to the measurement date of June 30, 2022. 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, 2022, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2022, the school division's proportion of the Net VRS Teacher Employee HIC OPEB Liability was based on the school division's actuarially determined employer contributions to the VRS Teacher Employee HIC OPEB plan for the year ended June 30, 2021 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2022, the school division's proportion of the VRS Teacher Employee HIC was 0.226715% as compared to 0.231379% at June 30, 2021.

For the year ended June 30, 2023, the school division recognized VRS Teacher Employee Health Insurance Credit Plan OPEB expense of \$176,949. Since there was a change in proportionate share between measurement dates, a portion of the VRS Teacher Employee HIC Net OPEB expense was related to deferred amounts from changes in proportionate share and differences between actual and expected contributions.

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

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

At June 30, 2023, 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	\$ -	\$ 115,427
Net difference between projected and actual earnings on Teacher HIC OPEB plan investments	-	2,842
Change in assumptions	82,730	7,232
Change in proportion	2,268	203,755
Employer contributions subsequent to the measurement date	<u>271,801</u>	<u>-</u>
Total	<u>\$ 356,799</u>	<u>\$ 329,256</u>

\$271,801 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, 2024. 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>	
2024	\$ (58,002)
2025	(52,693)
2026	(45,961)
2027	(33,335)
2028	(32,418)
Thereafter	(21,849)

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

Actuarial Assumptions

The total Teacher Employee HIC OPEB liability for the VRS Teacher Employee HIC Plan was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

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

Mortality Rates – Teachers

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

Beneficiaries and Survivors:

 Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:

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

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

Actuarial Assumptions: (Continued)

Mortality Rates – Teachers: (Continued)

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

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, 2022, NOL amounts for the VRS Teacher Employee HIC Plan is as follows (amounts expressed in thousands):

		Teacher Employee HIC OPEB Plan
Total Teacher Employee HIC OPEB Liability	\$	1,470,891
Plan Fiduciary Net Position		221,845
Teacher Employee net HIC OPEB Liability (Asset)	\$	1,249,046
 Plan Fiduciary Net Position as a Percentage of the Total Teacher Employee HIC OPEB Liability		 15.08%

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

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

Long-Term Expected Rate of Return

The long-term expected rate of return on the VRS System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of VRS System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by 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)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.71%	1.94%
Fixed Income	15.00%	2.04%	0.31%
Credit Strategies	14.00%	4.78%	0.67%
Real Assets	14.00%	4.47%	0.63%
Private Equity	14.00%	9.73%	1.36%
MAPS - Multi-Asset Public Strategies	6.00%	3.73%	0.22%
PIP - Private Investment Partnership	3.00%	6.55%	0.20%
Total	100.00%		5.33%
		Inflation	2.50%
		Expected arithmetic nominal return**	7.83%

*The above allocation provides a one-year return of 7.83%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.72%, including expected inflation of 2.50%.

**On October 10, 2019, the VRS Board elected a long-term rate of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

Discount Rate

The discount rate used to measure the total Teacher Employee HIC OPEB was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy and at rates equal to the actuarially determined contribution rates adopted by the VRS Board of Trustees. Through the fiscal year ended June 30, 2022, the rate contributed by each school division for the VRS Teacher Employee HIC Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2022 on, all agencies are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the Teacher Employee HIC OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total Teacher Employee HIC OPEB liability.

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

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

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
School division's proportionate share of the VRS Teacher Employee HIC OPEB Plan Net HIC OPEB Liability	\$ 3,191,437	\$ 2,831,770	\$ 2,526,889

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 2022 Annual Comprehensive Financial Report (ACFR). A copy of the 2022 VRS annual report may be downloaded from the VRS website at <http://www.varetire.org/pdf/publications/2022-annual-report.pdf> or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

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

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

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

Eligible Employees

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

Benefit Amounts

The GLI Plan is a defined benefit plan with several components. The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled. The accidental death benefit is double the natural death benefit. In addition to basic natural and accidental death benefits, the plan provides additional benefits provided under specific circumstances that include the following: accidental dismemberment benefit, seatbelt benefit, repatriation benefit, felonious assault benefit, and accelerated death benefit option. The benefit amounts are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value. For covered members with at least 30 years of service credit, the minimum benefit payable was set at \$8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA was \$8,984 as of June 30, 2023.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

The contribution requirements for the GLI Plan are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the GLI Plan was 1.34% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.80% (1.34% x 60%) and the employer component was 0.54% (1.34% x 40%). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2023 was 0.54% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021. 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 \$53,088 and \$46,558 for the years ended June 30, 2023 and June 30, 2022, respectively, for the County; \$13,021 and \$11,979 for the years ended June 30, 2023 and June 30, 2022, respectively, for the School Board (nonprofessional); and \$121,300 and \$114,103 for the years ended June 30, 2023 and June 30, 2022, respectively, for the School Board (professional).

In June 2022, the Commonwealth made a special contribution of approximately \$30.4 million to the Group Life Insurance Plan. This special payment was authorized by a budget amendment included in Chapter 1 of the 2022 Appropriation Act, and is classified as a non-employer contribution.

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

At June 30, 2023, the entity reported a liability of \$477,304, \$122,818, and \$1,169,598 for the County, School Board Nonprofessional, and School Board Professional, respectively, for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2022 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2021, and rolled forward to the measurement date of June 30, 2022. 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, 2022 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2022 the participating employer's proportion was 0.03960%, 0.01020%, and 0.097110% as compared to 0.03810%, 0.00990%, and 0.09927% at June 30, 2021 for the County, School Board Nonprofessional, and School Board Professional, respectively.

For the year ended June 30, 2023, the participating employer recognized GLI OPEB expense of \$28,514, (\$2,820), and \$11,252 for the County, School Board Nonprofessional, and School Board Professional, respectively. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

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

At June 30, 2023, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Primary Government		
Differences between expected and actual experience	\$ 37,796	\$ 19,148
Net difference between projected and actual earnings on GLI OPEB program investments	-	29,824
Change in assumptions	17,803	46,491
Changes in proportion	33,627	70
Employer contributions subsequent to the measurement date	53,088	-
Total	<u>\$ 142,314</u>	<u>\$ 95,533</u>
Component Unit School Board (nonprofessional)		
Differences between expected and actual experience	\$ 9,726	\$ 4,927
Net difference between projected and actual earnings on GLI OPEB program investments	-	7,674
Change in assumptions	4,581	11,963
Changes in proportion	3,767	20,084
Employer contributions subsequent to the measurement date	13,021	-
Total	<u>\$ 31,095</u>	<u>\$ 44,648</u>
Component Unit School Board (professional)		
Differences between expected and actual experience	\$ 92,617	\$ 46,922
Net difference between projected and actual earnings on GLI OPEB program investments	-	73,082
Change in assumptions	43,624	113,923
Changes in proportion	-	81,684
Employer contributions subsequent to the measurement date	121,300	-
Total	<u>\$ 257,541</u>	<u>\$ 315,611</u>

Notes to Financial Statements
At June 30, 2023 (Continued)

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

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

\$53,088, \$13,021 and \$121,300 for the County, School Board Nonprofessional, and School Board Professional, respectively, reported as deferred outflows of resources related to the GLI OPEB resulting from the employer’s contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2024. 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>Primary Government</u>	<u>Component Unit School Board (nonprofessional)</u>	<u>Component Unit School Board (professional)</u>
2024	\$ 3,420	\$ (8,400)	\$ (44,341)
2025	708	(7,131)	(40,792)
2026	(18,299)	(9,686)	(77,156)
2027	7,887	(1,185)	(3,442)
2028	(23)	(172)	(13,639)

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022. The assumptions include several employer groups. Salary increases and mortality rates included herein are for relevant employer groups. Information for other groups can be referenced in the VRS Annual Report.

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

Mortality Rates – Teachers

Pre-Retirement:

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

Post-Retirement:

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

Notes to Financial Statements
At June 30, 2023 (Continued)

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

Actuarial Assumptions: (Continued)

Mortality Rates – Teachers: (Continued)

Post-Disablement:

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

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 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)	Update to Pub-2010 public sector mortality tables. For future mortality improvements replace load with a modified Mortality improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

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

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

Actuarial Assumptions: (Continued)

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

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 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)	Update to Pub-2010 public sector mortality tables. For future mortality improvements replace load with a modified Mortality improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

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

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

Beneficiaries and Survivors:

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

Notes to Financial Statements
 At June 30, 2023 (Continued)

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

Actuarial Assumptions: (Continued)

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

Mortality Improvement Scale:

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 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)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

NET GLI OPEB Liability

The net OPEB liability (NOL) for the GLI Plan represents the plan’s total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2022, NOL amounts for the GLI Plan are as follows (amounts expressed in thousands):

		Group Life Insurance OPEB Plan
Total GLI OPEB Liability	\$	3,672,085
Plan Fiduciary Net Position		2,467,989
GLI Net OPEB Liability (Asset)	\$	<u>1,204,096</u>
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability		67.21%

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

Notes to Financial Statements
At June 30, 2023 (Continued)

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

Long-Term Expected Rate of Return

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

<u>Asset Class (Strategy)</u>	<u>Long-Term Target Asset Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return*</u>
Public Equity	34.00%	5.71%	1.94%
Fixed Income	15.00%	2.04%	0.31%
Credit Strategies	14.00%	4.78%	0.67%
Real Assets	14.00%	4.47%	0.63%
Private Equity	14.00%	9.73%	1.36%
MAPS - Multi-Asset Public Strategies	6.00%	3.73%	0.22%
PIP - Private Investment Partnership	3.00%	6.55%	0.20%
Total	<u>100.00%</u>		<u>5.33%</u>
		Inflation	<u>2.50%</u>
		Expected arithmetic nominal return*	<u>7.83%</u>

*The above allocation provides a one-year return of 7.83%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.72%, including expected inflation of 2.50%.

** On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75%, which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

Discount Rate:

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2022, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly which was 100% of the actuarially determined contribution rate. From July 1, 2022 on, employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB’s fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

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

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

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
County's proportionate share of the Group Life Insurance Program			
Net OPEB Liability	\$ 694,533	\$ 477,304	\$ 301,753
School Board(nonporfessional)'s proportionate share of the Group Life Insurance Program			
Net OPEB Liability	\$ 178,714	\$ 122,818	\$ 77,646
School Board(porfessional)'s proportionate share of the Group Life Insurance Program			
Net OPEB Liability	\$ 1,701,902	\$ 1,169,598	\$ 739,424

Group Life Insurance Plan Fiduciary Net Position

Detailed information about the GLI Plan’s Fiduciary Net Position is available in the separately issued VRS 2022 Annual Comprehensive Financial Report (Annual Report). A copy of the 2022 VRS Annual Report may be downloaded from the VRS website at <https://www.varetire.org/pdf/publications/2022-annual-report.pdf> or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Notes to Financial Statements
At June 30, 2023 (Continued)

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

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>	<u>Net/Total OPEB Liability/(Asset)</u>	<u>OPEB Expense</u>
Primary Government				
VRS OPEB Plans:				
Group Life Insurance Plan (Note 20):				
County	\$ 142,314	\$ 95,533	\$ 477,304	\$ 28,514
Health Insurance Credit Plan (Note 18):				
County	6,182	38,722	(29,444)	(11,050)
County Stand-Alone Plan (Note 17)	21,066	33,027	(203,476)	(7,123)
Totals	<u>\$ 169,562</u>	<u>\$ 167,282</u>	<u>\$ 244,384</u>	<u>\$ 10,341</u>
Component Unit School Board				
VRS OPEB Plans:				
Group Life Insurance Plan (Note 20):				
School Board Nonprofessional	\$ 31,095	\$ 44,648	\$ 122,818	\$ (2,820)
School Board Professional	257,541	315,611	1,169,598	11,252
Health Insurance Credit Plan (Note 18):				
School Board Nonprofessional	41,587	27,920	201,413	85,160
Teacher Health Insurance Credit Plan (Note 19)	356,799	329,256	2,831,770	176,949
School Stand-Alone Plan (Note 17)	368,425	37,399	(366,719)	76,732
Totals	<u>\$ 1,055,447</u>	<u>\$ 754,834</u>	<u>\$ 3,958,880</u>	<u>\$ 347,273</u>

NOTE 22 - UPCOMING PRONOUNCEMENTS:

Statement No. 99, *Omnibus 2022*, enhances the comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The effective dates differ based on the requirements of the Statement, ranging from April 2022 to reporting periods beginning after June 15, 2023.

Statement No. 100, *Accounting Changes and Error Corrections* – an amendment of GASB Statement No. 62, enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for reporting periods beginning after June 15, 2023.

Notes to Financial Statements
At June 30, 2023 (Continued)

NOTE 22 - UPCOMING PRONOUNCEMENTS: (CONTINUED)

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

Implementation Guide No. 2021-1, *Implementation Guidance Update—2021, with dates ranging from reporting periods beginning after June 15, 2022 to reporting periods beginning after June 15, 2023.*

Implementation Guide No. 2023-1, *Implementation Guidance Update—2023, effective for fiscal years beginning after June 15, 2023.*

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

NOTE 23 - ARPA and ESF Funding:

ARPA Funding

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

On June 25, 2021, the County received its share of the first half of the CSLFRF funds. The County received an additional allotment in 2022. As a condition of receiving CSLFRF funds, any funds unobligated by December 31, 2024, and unexpended by December 31, 2026, will be returned to the federal government. Unspent funds in the amount of \$4,316,365 from the initial allocation are reported as unearned revenue as of June 30.

ESF Funding

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

REQUIRED SUPPLEMENTARY INFORMATION

Note to Required Supplementary Information:

Presented budgets were prepared on the modified accrual basis of accounting which is in accordance with accounting principles generally accepted in the United States of America. The basis of budgeting is the same as generally accepted accounting principles.

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 11

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund Year Ended June 30, 2023

	General Fund			Variance From Amended Budget Positive (Negative)
	Original Budget	Budget As Amended	Actual	
Revenues:				
General property taxes	\$ 40,869,151	\$ 40,869,151	\$ 41,890,987	\$ 1,021,836
Other local taxes	4,638,000	4,638,000	5,257,571	619,571
Permits, privilege fees and regulatory licenses	411,050	411,050	410,101	(949)
Fines and forfeitures	50,800	50,800	56,019	5,219
Revenue from use of money and property	140,000	140,000	933,377	793,377
Charges for services	968,620	968,620	1,052,853	84,233
Miscellaneous	52,500	66,180	327,495	261,315
Recovered costs	181,712	341,121	445,232	104,111
Intergovernmental:				
Commonwealth	9,233,001	9,748,816	8,794,385	(954,431)
Federal	1,853,754	4,176,619	2,363,396	(1,813,223)
Total revenues	\$ 58,398,588	\$ 61,410,357	\$ 61,531,416	\$ 121,059
Expenditures:				
Current:				
General government administration	\$ 3,163,928	\$ 3,577,407	\$ 3,429,382	\$ 148,025
Judicial administration	1,326,620	1,974,811	1,628,228	346,583
Public safety	10,554,888	11,384,016	10,586,669	797,347
Public works	3,045,547	3,100,507	2,751,107	349,400
Health and welfare	7,056,036	9,134,157	6,663,796	2,470,361
Education	19,735,180	20,035,180	17,725,626	2,309,554
Parks, recreation, and cultural	1,109,742	1,199,994	1,116,154	83,840
Community development	762,461	955,102	782,463	172,639
Nondepartmental	1,341,860	113,194	48,550	64,644
Debt service:				
Principal retirement	6,522,195	6,522,195	6,522,195	-
Interest and other fiscal charges	3,542,704	3,542,704	2,690,583	852,121
Total expenditures	\$ 58,161,161	\$ 61,539,267	\$ 53,944,753	\$ 7,594,514
Excess (deficiency) of revenues over (under) expenditures	\$ 237,427	\$ (128,910)	\$ 7,586,663	\$ 7,715,573
Other financing sources (uses):				
Transfers (out)	\$ (925,395)	\$ (5,635,919)	\$ (2,114,198)	\$ 3,521,721
Total other financing sources (uses)	\$ (925,395)	\$ (5,635,919)	\$ (2,114,198)	\$ 3,521,721
Changes in fund balances	\$ (687,968)	\$ (5,764,829)	\$ 5,472,465	\$ 11,237,294
Fund balances at beginning of year	1,228,073	6,406,402	32,566,505	26,160,103
Fund balances at end of year	\$ 540,105	\$ 641,573	\$ 38,038,970	\$ 37,397,397

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 12

Page 1 of 2

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

Primary Government

For the Measurement Dates of June 30, 2014 through June 30, 2022

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Total pension liability				
Service cost	\$ 751,409	\$ 730,337	\$ 776,673	\$ 739,955
Interest	1,250,832	1,338,612	1,388,974	1,476,546
Differences between expected and actual experience	-	(517,486)	31,303	(724,313)
Changes in assumptions	-	-	-	(70,252)
Benefit payments	(716,133)	(780,346)	(883,686)	(1,008,142)
Net change in total pension liability	<u>\$ 1,286,108</u>	<u>\$ 771,117</u>	<u>\$ 1,313,264</u>	<u>\$ 413,794</u>
Total pension liability - beginning	<u>18,227,099</u>	<u>19,513,207</u>	<u>20,284,324</u>	<u>21,597,588</u>
Total pension liability - ending (a)	<u><u>\$ 19,513,207</u></u>	<u><u>\$ 20,284,324</u></u>	<u><u>\$ 21,597,588</u></u>	<u><u>\$ 22,011,382</u></u>
Plan fiduciary net position				
Contributions - employer	\$ 753,913	\$ 645,140	\$ 636,560	\$ 518,149
Contributions - employee	294,866	304,586	299,883	311,591
Net investment income	2,447,855	836,435	340,419	2,370,791
Benefit payments	(716,133)	(780,346)	(883,686)	(1,008,142)
Administrator charges	(12,807)	(11,109)	(11,717)	(13,584)
Other	129	(179)	(143)	(2,116)
Net change in plan fiduciary net position	<u>\$ 2,767,823</u>	<u>\$ 994,527</u>	<u>\$ 381,316</u>	<u>\$ 2,176,689</u>
Plan fiduciary net position - beginning	<u>15,329,366</u>	<u>18,097,189</u>	<u>19,091,716</u>	<u>19,473,032</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 18,097,189</u></u>	<u><u>\$ 19,091,716</u></u>	<u><u>\$ 19,473,032</u></u>	<u><u>\$ 21,649,721</u></u>
County's net pension liability - ending (a) - (b)	\$ 1,416,018	\$ 1,192,608	\$ 2,124,556	\$ 361,661
Plan fiduciary net position as a percentage of the total pension liability	92.74%	94.12%	90.16%	98.36%
Covered payroll	\$ 5,879,750	\$ 6,175,095	\$ 6,116,923	\$ 6,538,898
County's net pension liability as a percentage of covered payroll	24.08%	19.31%	34.73%	5.53%

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.

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 12

Page 2 of 2

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

Primary Government

For the Measurement Dates of June 30, 2014 through June 30, 2022

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total pension liability					
Service cost	\$ 774,664	\$ 789,985	\$ 875,095	\$ 888,479	\$ 906,708
Interest	1,502,751	1,601,171	1,702,691	1,786,452	2,019,389
Differences between expected and actual experience	195,740	294,773	(193,687)	140,083	(1,390,939)
Changes in assumptions	-	741,345	-	927,623	-
Benefit payments	(1,087,007)	(1,047,317)	(1,104,878)	(1,181,499)	(1,215,365)
Net change in total pension liability	<u>\$ 1,386,148</u>	<u>\$ 2,379,957</u>	<u>\$ 1,279,221</u>	<u>\$ 2,561,138</u>	<u>\$ 319,793</u>
Total pension liability - beginning	22,011,382	23,397,530	25,777,487	27,056,708	29,617,846
Total pension liability - ending (a)	<u><u>\$ 23,397,530</u></u>	<u><u>\$ 25,777,487</u></u>	<u><u>\$ 27,056,708</u></u>	<u><u>\$ 29,617,846</u></u>	<u><u>\$ 29,937,639</u></u>
Plan fiduciary net position					
Contributions - employer	\$ 546,067	\$ 559,085	\$ 583,329	\$ 633,079	\$ 694,268
Contributions - employee	330,070	344,979	362,666	367,291	400,858
Net investment income	1,594,955	1,538,655	466,000	6,779,865	(44,502)
Benefit payments	(1,087,007)	(1,047,317)	(1,104,878)	(1,181,499)	(1,215,365)
Administrator charges	(13,651)	(14,965)	(15,752)	(16,571)	(19,317)
Other	(1,429)	(974)	(557)	642	731
Net change in plan fiduciary net position	<u>\$ 1,369,005</u>	<u>\$ 1,379,463</u>	<u>\$ 290,808</u>	<u>\$ 6,582,807</u>	<u>\$ (183,327)</u>
Plan fiduciary net position - beginning	21,649,721	23,018,726	24,398,189	24,688,997	31,271,804
Plan fiduciary net position - ending (b)	<u><u>\$ 23,018,726</u></u>	<u><u>\$ 24,398,189</u></u>	<u><u>\$ 24,688,997</u></u>	<u><u>\$ 31,271,804</u></u>	<u><u>\$ 31,088,477</u></u>
County's net pension liability - ending (a) - (b)	\$ 378,804	\$ 1,379,298	\$ 2,367,711	\$ (1,653,958)	\$ (1,150,838)
Plan fiduciary net position as a percentage of the total pension liability	98.38%	94.65%	91.25%	105.58%	103.84%
Covered payroll	\$ 6,531,269	\$ 7,364,870	\$ 7,788,143	\$ 7,867,787	\$ 8,621,884
County's net pension liability as a percentage of covered payroll	5.80%	18.73%	30.40%	-21.02%	-13.35%

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 13

Page 1 of 2

Schedule of Changes in Net Pension Liability(Asset) and Related Ratios - Pension Plans
 Component Unit School Board (nonprofessional)
 For the Measurement Dates of June 30, 2014 through June 30, 2022

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Total pension liability				
Service cost	\$ 232,280	\$ 191,346	\$ 205,816	\$ 211,644
Interest	345,212	369,056	389,212	433,369
Differences between expected and actual experience	-	(27,711)	290,694	(318,329)
Changes in assumptions	-	-	-	(67,824)
Benefit payments	(236,272)	(237,449)	(252,043)	(257,790)
Net change in total pension liability	<u>\$ 341,220</u>	<u>\$ 295,242</u>	<u>\$ 633,679</u>	<u>\$ 1,070</u>
Total pension liability - beginning	<u>5,049,733</u>	<u>5,390,953</u>	<u>5,686,195</u>	<u>6,319,874</u>
Total pension liability - ending (a)	<u><u>\$ 5,390,953</u></u>	<u><u>\$ 5,686,195</u></u>	<u><u>\$ 6,319,874</u></u>	<u><u>\$ 6,320,944</u></u>
Plan fiduciary net position				
Contributions - employer	\$ 167,500	\$ 141,552	\$ 149,321	\$ 118,506
Contributions - employee	104,820	106,079	111,415	110,414
Net investment income	760,024	257,575	104,465	728,404
Benefit payments	(236,272)	(237,449)	(252,043)	(257,790)
Administrator charges	(4,020)	(3,467)	(3,586)	(4,161)
Other	40	(54)	(44)	(649)
Net change in plan fiduciary net position	<u>\$ 792,092</u>	<u>\$ 264,236</u>	<u>\$ 109,528</u>	<u>\$ 694,724</u>
Plan fiduciary net position - beginning	<u>4,782,294</u>	<u>5,574,386</u>	<u>5,838,622</u>	<u>5,948,150</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 5,574,386</u></u>	<u><u>\$ 5,838,622</u></u>	<u><u>\$ 5,948,150</u></u>	<u><u>\$ 6,642,874</u></u>
School Division's net pension liability (asset) - ending (a) - (b)	\$ (183,433)	\$ (152,427)	\$ 371,724	\$ (321,930)
Plan fiduciary net position as a percentage of the total pension liability	103.40%	102.68%	94.12%	105.09%
Covered payroll	\$ 2,094,015	\$ 2,152,114	\$ 2,312,495	\$ 2,222,315
School Division's net pension liability (asset) as a percentage of covered payroll	-8.76%	-7.08%	16.07%	-14.49%

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.

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Changes in Net Pension Liability(Asset) and Related Ratios - Pension Plans
Component Unit School Board (nonprofessional)
For the Measurement Dates of June 30, 2014 through June 30, 2022

	2018	2019	2020	2021	2022
Total pension liability					
Service cost	\$ 195,750	\$ 196,264	\$ 199,058	\$ 184,290	\$ 155,977
Interest	433,621	439,279	463,580	490,763	538,545
Differences between expected and actual experience	(275,526)	58,691	101,325	(15,568)	(335,203)
Changes in assumptions	-	200,113	-	242,277	-
Benefit payments	(252,705)	(293,326)	(310,511)	(411,986)	(287,727)
Net change in total pension liability	\$ 101,140	\$ 601,021	\$ 453,452	\$ 489,776	\$ 71,592
Total pension liability - beginning	6,320,944	6,422,084	7,023,105	7,476,557	7,966,333
Total pension liability - ending (a)	\$ 6,422,084	\$ 7,023,105	\$ 7,476,557	\$ 7,966,333	\$ 8,037,925
Plan fiduciary net position					
Contributions - employer	\$ 110,969	\$ 58,626	\$ 56,914	\$ 68,453	\$ 74,278
Contributions - employee	104,890	102,157	103,106	93,402	101,221
Net investment income	491,976	471,722	141,724	1,997,427	(10,935)
Benefit payments	(252,705)	(293,326)	(310,511)	(411,986)	(287,727)
Administrator charges	(4,201)	(4,685)	(4,852)	(5,068)	(5,686)
Other	(440)	(296)	(167)	188	212
Net change in plan fiduciary net position	\$ 450,489	\$ 334,198	\$ (13,786)	\$ 1,742,416	\$ (128,637)
Plan fiduciary net position - beginning	6,642,874	7,093,363	7,427,561	7,413,775	9,156,191
Plan fiduciary net position - ending (b)	\$ 7,093,363	\$ 7,427,561	\$ 7,413,775	\$ 9,156,191	\$ 9,027,554
School Division's net pension liability (asset) - ending (a) - (b)	\$ (671,279)	\$ (404,456)	\$ 62,782	\$ (1,189,858)	\$ (989,629)
Plan fiduciary net position as a percentage of the total pension liability	110.45%	105.76%	99.16%	114.94%	112.31%
Covered payroll	\$ 2,179,000	\$ 2,231,153	\$ 2,247,317	\$ 2,028,982	\$ 2,218,315
School Division's net pension liability (asset) as a percentage of covered payroll	-30.81%	-18.13%	2.79%	-58.64%	-44.61%

Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan - Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2022

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Employer's Proportion of the Net Pension Liability (Asset)	0.23700%	0.25892%	0.28335%	0.24403%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 28,804,733	\$ 32,588,917	\$ 35,663,409	\$ 30,715,053
Employer's Covered Payroll	22,170,275	19,224,600	19,922,568	19,412,333
Employer's Proportionate Share of the Net Pension Liability (Asset) as as a Percentage of its Covered Payroll	129.93%	169.52%	179.01%	158.22%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	70.88%	70.88%	70.88%	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.

Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan - Pension Plans
 For the Measurement Dates of June 30, 2014 through June 30, 2022

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Employer's Proportion of the Net Pension Liability (Asset)	0.25059%	0.24554%	0.24087%	0.23344%	0.22743%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 29,470,129	\$ 32,290,832	\$ 35,030,476	\$ 18,122,333	\$ 21,652,594
Employer's Covered Payroll	19,529,406	19,325,395	20,860,019	20,463,218	21,130,142
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	150.90%	167.09%	167.93%	88.56%	102.47%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.81%	73.51%	71.47%	85.46%	82.61%

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 15

Schedule of Employer Contributions - Pension Plans
Years Ended June 30, 2014 through June 30, 2023

Date	Contractually Required Contribution (1)*	Contributions in Relation to Contractually Required Contribution (2)*	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government					
2023	\$ 752,462	\$ 752,462	\$ -	\$ 9,831,040	7.65%
2022	697,023	697,023	-	8,621,884	8.08%
2021	633,079	633,079	-	7,867,787	8.05%
2020	633,955	633,955	-	7,788,143	8.14%
2019	562,352	562,352	-	7,364,870	7.64%
2018	545,361	545,361	-	6,531,269	8.35%
2017	545,998	545,998	-	6,538,898	8.35%
2016	647,170	647,170	-	6,116,923	10.58%
2015	653,325	653,325	-	6,175,095	10.58%
2014	755,548	755,548	-	5,879,750	12.85%
Component Unit School Board (nonprofessional)					
2023	\$ 43,922	\$ 43,922	\$ -	\$ 2,407,875	1.82%
2022	74,276	74,276	-	2,218,315	3.35%
2021	68,738	68,738	-	2,028,982	3.39%
2020	71,015	71,015	-	2,247,317	3.16%
2019	60,409	60,409	-	2,231,153	2.71%
2018	117,666	117,666	-	2,179,000	5.40%
2017	120,005	120,005	-	2,222,315	5.40%
2016	153,781	153,781	-	2,312,495	6.65%
2015	143,116	143,116	-	2,152,114	6.65%
2014	167,312	167,312	-	2,094,015	7.99%
Component Unit School Board (professional)					
2023	\$ 3,566,720	\$ 3,566,720	\$ -	\$ 22,462,865	15.88%
2022	3,350,988	3,350,988	-	21,130,142	15.86%
2021	3,259,369	3,259,369	-	20,463,218	15.93%
2020	3,270,851	3,270,851	-	20,860,019	15.68%
2019	3,030,222	3,030,222	-	19,325,395	15.68%
2018	3,187,199	3,187,199	-	19,529,406	16.32%
2017	2,845,848	2,845,848	-	19,412,333	14.66%
2016	2,801,113	2,801,113	-	19,922,568	14.06%
2015	2,787,567	2,787,567	-	19,224,600	14.50%

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

The School Board Professional Schedule is intended to show information for 10 years. Information prior to 2015 is not available. However, additional years will be included as they become available.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Required Supplementary Information - Pension
Year Ended June 30, 2023

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, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on a VRS Board action effective as of July 1, 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)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

All Others (Non 10 Largest) – Hazardous Duty:

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

Component Unit School Board - Professional Employees

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

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Changes in Net OPEB Liability (Asset) and Related Ratios

Primary Government

For the Measurement Dates of June 30, 2017 through June 30, 2023

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

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

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Changes in Net OPEB Liability (Asset) and Related Ratios

Component Unit School Board

For the Measurement Dates of June 30, 2017 through June 30, 2023

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

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

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Employer Contributions - OPEB Plans
 Primary Government and Component Unit School Board
 Years Ended June 30, 2014 through June 30, 2023

Date	Actuarially Determined Contribution (ADC) (1)	Contributions in Relation to ADC (2)	Contribution Deficiency (Excess) (3)	Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2023	\$ 27,659	\$ 94,849	\$ (67,190)	\$ 30,009,162	0.32%
2022	57,730	72,950	(15,220)	30,009,162	0.24%
2021	52,723	93,386	(40,663)	28,046,321	0.33%
2020	48,067	107,261	(59,194)	28,046,321	0.38%
2019	48,551	138,068	(89,517)	27,841,060	0.50%
2018	44,050	133,373	(89,323)	27,841,060	0.48%
2017	80,000	110,460	(30,460)	26,110,900	0.42%
2016	74,200	100,000	(25,800)	26,110,900	0.38%
2015	136,100	124,400	11,700	27,419,800	0.45%
2014	136,100	102,300	33,800	27,419,800	0.37%

COUNTY OF FLUVANNA, VIRGINIA

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Annual money-weighted rate of return, net of investment expense	7.63%	-9.23%	30.08%	3.06%	4.60%	9.58%	12.89%

This schedule is intended to show information for 10 years. Since 2017 is the first year for this presentation, only six years are available. Additional years will be included as they become available.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Required Supplementary Information - County and School Board OPEB
Year Ended June 30, 2023

Valuation Date: 7/1/2021
Measurement Date: 6/30/2023

Actuarially determined contribution rates are calculated as of July 1, 2021, prior to the fiscal year in which they are reported, and have been projected to June 30, 2023 on a "no gain/no loss" basis.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Projected Unit Credit
Amortization Method/Period	Level Percentage of Payroll, Closed, 24 Years Remaining as of July 1, 2021, Amortization growth rate of 3.00%
Asset Valuation Method	Market value
Inflation	2.50%
Medical Trend Rate	The medical trend rate assumption starts at 4.70% in 2021 and gradually declines to 3.90% by the year 2072.
Salary Increases	No change
Investment Rate of Return	6.50%
Retirement Age	The average age at retirement is 62
Mortality Rates	The mortality rates for active and healthy retirees was calculated using the RP-2014 using scale BB to 2022. The mortality rates for disabled retirees and calculated using the RP-2014 Disabled Mortality Rates with scale BB to 2022.

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Changes in Net OPEB Liability and Related Ratios

County

Health Insurance Credit (HIC) Plan

For the Measurement Dates of June 30, 2017 through June 30, 2022

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

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

COUNTY OF FLUVANNA, VIRGINIA

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

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

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

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Employer Contributions
 County and Component Unit School Board (nonprofessional)
 Health Insurance Credit (HIC) Plan
 Years Ended June 30, 2017 through June 30, 2023

<u>Date</u>	<u>Contractually Required Contribution (1)</u>	<u>Contributions in Relation to Contractually Required Contribution (2)</u>	<u>Contribution Deficiency (Excess) (3)</u>	<u>Employer's Covered Payroll (4)</u>	<u>Contributions as a % of Covered Payroll (5)</u>
County:					
2023	\$ 3,394	\$ 3,394	\$ -	\$ 2,828,442	0.12%
2022	5,475	5,475	-	2,488,527	0.22%
2021	5,442	5,442	-	2,473,655	0.22%
2020	5,355	5,355	-	2,433,962	0.22%
2019	5,048	5,048	-	2,294,629	0.22%
2018	4,823	4,823	-	2,192,316	0.22%
2017	4,699	4,699	-	2,135,804	0.22%
Component Unit School Board (nonprofessional):					
2023	\$ 13,003	\$ 13,003	\$ -	\$ 2,407,875	0.54%
2022	12,201	12,201	-	2,218,315	0.55%
2021	11,159	11,159	-	2,028,982	0.55%

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

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 25

Notes to Required Supplementary Information
 County and Component Unit School Board (nonprofessional)
 Health Insurance Credit (HIC) Plan
 Year Ended June 30, 2023

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, 2021, valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Non-Largest Ten Locality Employers - General Employees

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

Non-Largest Ten Locality Employers - Hazardous Duty Employees

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

COUNTY OF FLUVANNA, VIRGINIA

Schedule of School Board's Share of Net OPEB Liability
 Teacher Health Insurance Credit (HIC) Plan
 For the Measurement Dates of June 30, 2017 through June 30, 2022

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)
2022	0.2267%	\$ 2,831,770	\$ 21,130,142	13.40%	15.08%
2021	0.2314%	2,969,910	20,463,218	14.51%	13.15%
2020	0.2381%	3,106,297	20,875,186	14.88%	9.95%
2019	0.2432%	3,183,920	20,400,120	15.61%	8.97%
2018	0.2486%	3,157,320	19,901,142	15.87%	8.08%
2017	0.2481%	3,148,190	19,412,333	16.22%	7.04%

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

Schedule of Employer Contributions
 Teacher Health Insurance Credit (HIC) Plan
 Years Ended June 30, 2017 through June 30, 2023

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2023	\$ 271,801	\$ 271,801	\$ -	\$ 22,462,865	1.21%
2022	255,675	255,675	-	21,130,142	1.21%
2021	247,605	247,605	-	20,463,218	1.21%
2020	250,502	250,502	-	20,875,186	1.20%
2019	244,801	244,801	-	20,400,120	1.20%
2018	244,784	244,784	-	19,901,142	1.23%
2017	216,961	216,961	-	19,412,333	1.12%

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

COUNTY OF FLUVANNA, VIRGINIA

Notes to Required Supplementary Information
 Teacher Health Insurance Credit (HIC) Plan
 Year Ended June 30, 2023

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, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 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)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount rate	No change

COUNTY OF FLUVANNA, VIRGINIA

Schedule of County and School Board's Share of Net OPEB Liability
 Group Life Insurance (GLI Plan)
 For the Measurement Dates of June 30, 2017 through June 30, 2022

Date	Employer's Proportion of the Net GLI OPEB Liability (Asset)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4)	Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability (6)
(1)	(2)	(3)	(4)	(5)	(6)
Primary Government					
2022	0.03960% \$	477,304 \$	8,621,884	5.54%	67.21%
2021	0.03810%	443,704	7,867,787	5.64%	67.45%
2020	0.03780%	631,487	7,788,077	8.11%	52.64%
2019	0.03757%	611,364	7,364,995	8.30%	52.00%
2018	0.03658%	556,000	6,943,704	8.01%	51.22%
2017	0.03554%	535,000	6,538,898	8.18%	48.86%
Component Unit School Board (nonprofessional)					
2022	0.01020% \$	122,818 \$	2,218,315	5.54%	67.21%
2021	0.00990%	115,030	2,039,882	5.64%	67.45%
2020	0.01090%	182,571	2,250,769	8.11%	52.64%
2019	0.01138%	185,183	2,231,153	8.30%	52.00%
2018	0.01206%	183,000	2,296,942	7.97%	51.22%
2017	0.01254%	189,000	2,222,315	8.50%	48.86%
Component Unit School Board (professional)					
2022	0.09711% \$	1,169,598 \$	21,130,218	5.54%	67.21%
2021	0.09927%	1,155,555	20,491,951	5.64%	67.45%
2020	0.10151%	1,693,742	20,888,269	8.11%	52.64%
2019	0.10407%	1,693,421	20,400,120	8.30%	52.00%
2018	0.10309%	1,606,050	19,901,142	8.07%	51.22%
2017	0.10646%	1,601,900	19,412,333	8.25%	48.86%

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

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

<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>
Primary Government					
2023	\$ 53,088	\$ 53,088	\$ -	\$ 9,831,040	0.54%
2022	46,558	46,558	-	8,621,884	0.54%
2021	42,486	42,486	-	7,867,787	0.54%
2020	40,498	40,498	-	7,788,077	0.52%
2019	38,298	38,298	-	7,364,995	0.52%
2018	36,385	36,385	-	6,943,704	0.52%
2017	34,264	34,264	-	6,538,898	0.52%
Component Unit School Board (nonprofessional)					
2023	\$ 13,021	\$ 13,021	\$ -	\$ 2,411,301	0.54%
2022	11,979	11,979	-	2,218,315	0.54%
2021	11,015	11,015	-	2,039,882	0.54%
2020	11,704	11,704	-	2,250,769	0.52%
2019	11,602	11,602	-	2,231,153	0.52%
2018	12,036	12,036	-	2,296,942	0.52%
2017	12,138	12,138	-	2,222,315	0.55%
Component Unit School Board (professional)					
2023	\$ 121,300	\$ 121,300	\$ -	\$ 22,462,865	0.54%
2022	114,103	114,103	-	21,130,218	0.54%
2021	110,656	110,656	-	20,491,951	0.54%
2020	108,619	108,619	-	20,888,269	0.52%
2019	106,081	106,081	-	20,400,120	0.52%
2018	104,282	104,282	-	19,901,142	0.52%
2017	102,421	102,421	-	19,412,333	0.53%

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

Notes to Required Supplementary Information
Group Life Insurance (GLI Plan)
Year Ended June 30, 2023

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior

Changes of assumptions – The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 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)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount rate	No change

Non-Largest Ten Locality Employers - General Employees

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

Non-Largest Ten Locality Employers - Hazardous Duty Employees

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

OTHER SUPPLEMENTARY INFORMATION

Combining and Individual Fund Statements and Schedules

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 32

Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Year Ended June 30, 2023

	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Revenues:				
Revenue from use of money	\$ -	\$ -	\$ 87,612	\$ 87,612
Miscellaneous	-	-	-	-
Intergovernmental:				
Commonwealth	-	-	258,283	258,283
Total revenues	\$ -	\$ -	\$ 345,895	\$ 345,895
Expenditures:				
Capital projects:				
Public safety	\$ 7,010,461	\$ 7,155,695	\$ 1,297,811	\$ 5,857,884
Public works	19,923,577	20,186,117	634,655	19,551,462
Health and welfare	35,295	59,835	-	59,835
Education	4,667,691	5,756,125	2,532,350	3,223,775
Parks, recreation, and cultural	1,155,070	1,264,060	-	1,264,060
Community development	6,080	6,080	480	5,600
Total expenditures	\$ 32,798,174	\$ 34,427,912	\$ 4,465,296	\$ 29,902,781
Excess (deficiency) of revenues over (under) expenditures	\$ (32,798,174)	\$ (34,427,912)	\$ (4,119,401)	\$ 30,248,676
Other financing sources (uses):				
Transfers in	\$ 4,097,815	\$ 5,670,736	\$ 1,197,056	\$ (4,473,680)
Total other financing sources (uses)	\$ 4,097,815	\$ 5,670,736	\$ 1,197,056	\$ (4,473,680)
Changes in fund balances	\$ (28,700,359)	\$ (28,757,176)	\$ (2,922,345)	\$ 25,774,996
Fund balance at beginning of the year	-	-	8,861,536	8,861,536
Fund balance at end of the year	\$ (28,700,359)	\$ (28,757,176)	\$ 5,939,191	\$ 34,636,532

Discretely Presented Component Unit-School Board

COUNTY OF FLUVANNA, VIRGINIA

Combining Balance Sheet - Discretely Presented Component Unit - School Board
At June 30, 2023

	School Operating Fund	School Cafeteria Fund	School Activities Fund	Total
ASSETS				
Cash and cash equivalents	\$ 1,739,184	\$ 854,941	\$ 469,544	\$ 3,063,669
Accounts receivable	-	-	-	-
Due from other governmental units	<u>1,303,495</u>	<u>62,650</u>	<u>-</u>	<u>1,366,145</u>
Total assets	<u>\$ 3,042,679</u>	<u>\$ 917,591</u>	<u>\$ 469,544</u>	<u>\$ 4,429,814</u>
LIABILITIES				
Accrued liabilities	<u>\$ 3,042,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,042,679</u>
Total liabilities	<u>\$ 3,042,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,042,679</u>
FUND BALANCES				
Reserved for:				
Assigned	<u>\$ -</u>	<u>\$ 917,591</u>	<u>\$ 469,544</u>	<u>\$ 1,387,135</u>
Total fund balances	<u>\$ -</u>	<u>\$ 917,591</u>	<u>\$ 469,544</u>	<u>\$ 1,387,135</u>
Total liabilities and fund balances	<u>\$ 3,042,679</u>	<u>\$ 917,591</u>	<u>\$ 469,544</u>	

Detailed explanation of adjustments from fund statements to government-wide statement of net position:

When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the School Board as a whole.

32,336,243

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

Deferred inflows related to pensions	(6,364,492)
Deferred inflows related to OPEB	(754,834)
Deferred outflows related to pensions	5,722,886
Deferred outflows related to OPEB	1,055,447
Net Pension and OPEB Assets	1,356,348

Long-term liabilities applicable to the School Board's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.

(27,981,750)

Net position of General Government Activities

\$ 6,756,983

COUNTY OF FLUVANNA, VIRGINIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds - Discretely Presented Component Unit - School Board
Year Ended June 30, 2023

	<u>School Operating Fund</u>	<u>School Cafeteria Fund</u>	<u>School Activities Fund</u>	<u>Total</u>
Revenues:				
Revenue from use of money and property	\$ 27,010	\$ -	\$ -	\$ 27,010
Charges for services	15,921	-	-	15,921
Miscellaneous	202,679	697,812	717,725	1,618,216
Recovered costs	11,915	-	-	11,915
Intergovernmental:				
County contribution to School Board	17,718,207	-	-	17,718,207
Commonwealth	27,393,198	60,507	-	27,453,705
Federal	3,796,806	1,093,511	-	4,890,317
Total revenues	<u>\$ 49,165,736</u>	<u>\$ 1,851,830</u>	<u>\$ 717,725</u>	<u>\$ 51,735,291</u>
Expenditures:				
Current:				
Education	<u>\$ 49,165,736</u>	<u>\$ 2,021,945</u>	<u>\$ 715,294</u>	<u>\$ 51,902,975</u>
Total expenditures	<u>\$ 49,165,736</u>	<u>\$ 2,021,945</u>	<u>\$ 715,294</u>	<u>\$ 51,902,975</u>
Changes in fund balances	\$ -	\$ (170,115)	\$ 2,431	\$ (167,684)
Fund balances at beginning of year	<u>-</u>	<u>1,087,706</u>	<u>467,113</u>	<u>1,554,819</u>
Fund balances at end of year	<u><u>\$ -</u></u>	<u><u>\$ 917,591</u></u>	<u><u>\$ 469,544</u></u>	<u><u>\$ 1,387,135</u></u>

COUNTY OF FLUVANNA, VIRGINIA

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities - Discretely Presented Component Unit - School Board
For the Year Ended June 30, 2023

	Component Unit School Board
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
Net change in fund balances - total governmental funds	\$ (167,684)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the depreciation exceeded capital outlays in the current period. The following details support this adjustment.</p>	
Capital outlays	\$ 1,151,662
Depreciation expense	<u>(2,144,620)</u> (992,958)
Increase (decrease) in deferred inflows related to the measurement of the net pension liability/asset	9,111,417
Increase (decrease) in deferred inflows related to the measurement of the net OPEB liability/asset	227,454
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount reflects the change in compensated absences.</p>	
Change in compensated absences	\$ 162,585
Change in lease liability	42,679
Change in net pension liability/asset	(3,730,490)
Change in net OPEB liability/asset	44,211
Change in deferred outflows related to OPEB	(41,630)
Change in deferred outflows related to pensions	<u>(1,090,405)</u> (4,613,050)
Transfer of joint tenancy assets from Primary Government to the Component Unit	<u>3,046,142</u>
Change in net position of governmental activities	<u>\$ 6,611,321</u>

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 36

Page 1 of 2

Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - Discretely Presented Component Unit - School Board
 Year Ended June 30, 2023

	School Operating Fund			Variance From Amended Budget Positive (Negative)
	Original Budget	Budget As Amended	Actual	
Revenues:				
Revenue from use of money and property	\$ -	\$ -	\$ 27,010	\$ 27,010
Charges for services	-	-	15,921	15,921
Miscellaneous	450,000	559,898	202,679	(357,219)
Recovered costs	-	-	11,915	11,915
Intergovernmental:				
County contribution to School Board	19,727,761	20,027,761	17,718,207	(2,309,554)
Commonwealth	27,615,351	28,515,555	27,393,198	(1,122,357)
Federal	4,301,966	4,676,240	3,796,806	(879,434)
Total revenues	\$ 52,095,078	\$ 53,779,454	\$ 49,165,736	\$ (4,613,718)
Expenditures:				
Current:				
Instruction	\$ 42,680,001	\$ 40,454,356	\$ 37,980,257	\$ 2,474,099
Administration, attendance, and health	1,738,821	1,894,899	1,809,213	85,686
Pupil transportation	3,011,128	3,575,802	3,459,564	116,238
Operation and maintenance	3,011,128	6,059,855	4,120,993	1,938,862
School food service costs	-	-	-	-
Technology	1,654,000	1,794,542	1,795,709	(1,167)
Total expenditures	\$ 52,095,078	\$ 53,779,454	\$ 49,165,736	\$ 4,613,718
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
Net changes in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances at beginning of year	-	-	-	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 36

Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - Discretely Presented Component Unit - School Board
 Year Ended June 30, 2023

	<u>School Cafeteria Fund</u>			Variance From Amended Budget Positive (Negative)
	Original Budget	Budget As Amended	Actual	
Revenues:				
Revenue from use of money and property	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Miscellaneous	1,676,898	1,676,898	697,812	(979,086)
Recovered costs	-	-	-	-
Intergovernmental:				
County contribution to School Board	-	-	-	-
Commonwealth	-	-	60,507	60,507
Federal	-	-	1,093,511	1,093,511
Total revenues	<u>\$ 1,676,898</u>	<u>\$ 1,676,898</u>	<u>\$ 1,851,830</u>	<u>\$ 174,932</u>
Expenditures:				
Current:				
Instruction	\$ -	\$ -	\$ -	\$ -
Administration, attendance, and health	-	-	-	-
Pupil transportation	-	-	-	-
Operation and maintenance	-	-	-	-
School food service costs	1,676,898	1,676,898	2,021,945	(345,047)
Technology	-	-	-	-
Total expenditures	<u>\$ 1,676,898</u>	<u>\$ 1,676,898</u>	<u>\$ 2,021,945</u>	<u>\$ (345,047)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (170,115)</u>	<u>\$ (170,115)</u>
Net changes in fund balances	\$ -	\$ -	\$ (170,115)	\$ (170,115)
Fund balances at beginning of year	-	-	1,087,706	1,087,706
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 917,591</u>	<u>\$ 917,591</u>

Discretely Presented Component Unit-EDA

COUNTY OF FLUVANNA, VIRGINIA

Exhibit 37

Discretely Presented Component Unit - Fluvanna County EDA
Statement of Net Position
At June 30, 2023

Assets

Current assets:

Cash and cash equivalents \$ 38,452Total assets \$ 38,452**Net Position**Unrestricted \$ 38,452Total net position \$ 38,452

COUNTY OF FLUVANNA, VIRGINIA

Discretely Presented Component Unit - Fluvanna County EDA
 Statement of Revenues, Expenses, and Changes in Net Position
 Year Ended June 30, 2023

Operating revenues	
Charges for services	\$ 1,000
Operating expenses	
Other operating expenses	\$ <u>24,505</u>
Operating income (loss)	\$ <u>(23,505)</u>
Nonoperating revenues	
Investment income	\$ 33
Contribution from Fluvanna County	<u>-</u>
Total nonoperating revenues	\$ <u>33</u>
Change in net position	\$ (23,472)
Net position, beginning of year	<u>61,924</u>
Net position, end of year	\$ <u><u>38,452</u></u>

COUNTY OF FLUVANNA, VIRGINIA

Discretely Presented Component Unit - Fluvanna County EDA
 Statement of Cash Flows
 Year Ended June 30, 2023

Cash flows from operating activities	
Receipts from customers	\$ 1,000
Payments to suppliers	<u>(24,505)</u>
Net cash provided by (used for) operating activities	\$ <u>(23,505)</u>
Cash flows from noncapital financing activities	
Contribution from Fluvanna County	\$ -
Other contributions	<u>-</u>
Net cash provided by (used for) financing activities	\$ -
Cash flows from investing activities	
Investment earnings	\$ <u>33</u>
Net increase (decrease) in cash and cash equivalents	\$ (23,472)
Cash and cash equivalents, beginning of year	<u>61,924</u>
Cash and cash equivalents, end of year	<u><u>\$ 38,452</u></u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:	
Operating income (loss)	\$ <u>(23,505)</u>
Net cash provided by (used for) by operating activities	<u><u>\$ (23,505)</u></u>

Supporting Schedules

COUNTY OF FLUVANNA, VIRGINIA

Schedule 1

Page 1 of 3

Governmental Funds
 Schedule of Revenues -- Budget and Actual
 Year Ended June 30, 2023

Fund, Major and Minor Revenue Source	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government:				
General Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 25,149,183	\$ 25,149,183	\$ 27,068,698	\$ 1,919,515
Real and personal public service corporation taxes	4,089,600	4,128,305	3,517,709	(610,596)
Personal property taxes	11,070,251	11,031,546	10,657,073	(374,473)
Mobile home taxes	17,644	17,644	16,303	(1,341)
Machinery and tools taxes	67,473	67,473	40,877	(26,596)
Penalties	300,000	300,000	309,563	9,563
Interest	175,000	175,000	280,764	105,764
Total general property taxes	<u>\$ 40,869,151</u>	<u>\$ 40,869,151</u>	<u>\$ 41,890,987</u>	<u>\$ 1,021,836</u>
Other local taxes:				
Local sales and use taxes	\$ 2,398,500	\$ 2,398,500	\$ 2,858,762	\$ 460,262
Consumer utility taxes	420,000	420,000	461,921	41,921
Gross receipts tax - utilities	125,000	125,000	110,254	(14,746)
Motor vehicle licenses	902,000	902,000	1,012,783	110,783
Bank stock taxes	85,000	85,000	95,313	10,313
Recordation taxes	500,000	500,000	535,595	35,595
Cigarette tax	200,000	200,000	175,737	(24,263)
Tax on wills	7,500	7,500	7,206	(294)
Total other local taxes	<u>\$ 4,638,000</u>	<u>\$ 4,638,000</u>	<u>\$ 5,257,571</u>	<u>\$ 619,571</u>
Permits, privilege fees, and regulatory licenses:				
Animal licenses	\$ 11,000	\$ 11,000	\$ 8,783	\$ (2,217)
Building permits	243,750	243,750	299,838	56,088
Other permits, fees, and licenses	156,300	156,300	101,480	(54,820)
Total permits, privilege fees and regulatory licenses	<u>\$ 411,050</u>	<u>\$ 411,050</u>	<u>\$ 410,101</u>	<u>\$ (949)</u>
Fines and Forfeitures:				
Court and other fines and forfeitures	\$ 50,800	\$ 50,800	\$ 56,019	\$ 5,219
Revenue from use of money and property:				
Revenue from use of money	\$ 50,000	\$ 50,000	\$ 840,236	\$ 790,236
Revenue from use of property	90,000	90,000	93,141	3,141
Total revenue from use of money and property	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ 933,377</u>	<u>\$ 793,377</u>
Charges for services:				
Charges for Commonwealth Attorney	\$ 1,500	\$ 1,500	\$ 1,729	\$ 229
Charges for library	5,000	5,000	7,308	2,308
Law library fees	3,300	3,300	3,036	(264)
Courthouse maintenance fees	5,000	5,000	6,041	1,041
Courthouse security	20,000	20,000	25,427	5,427
Recreation program fees	87,500	87,500	120,843	33,343
EMS cost recovery	700,000	700,000	741,840	41,840
Landfill fees	138,000	138,000	136,463	(1,537)
Other charges for services	1,420	1,420	1,299	(121)
Fees of clerk	6,900	6,900	8,867	1,967
Total charges for services	<u>\$ 968,620</u>	<u>\$ 968,620</u>	<u>\$ 1,052,853</u>	<u>\$ 84,233</u>

COUNTY OF FLUVANNA, VIRGINIA

Schedule 1

Page 2 of 3

Governmental Funds
 Schedule of Revenues -- Budget and Actual
 Year Ended June 30, 2023 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government: (Continued)				
General Fund: (Continued)				
Revenue from local sources: (Continued)				
Miscellaneous:				
Miscellaneous	\$ 52,500	\$ 66,180	\$ 327,495	\$ 261,315
Recovered costs:				
Miscellaneous	\$ 181,712	\$ 341,121	\$ 445,232	\$ 104,111
Total revenue from local sources	\$ 47,311,833	\$ 47,484,922	\$ 50,373,635	\$ 2,888,713
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
Motor vehicle carriers tax	\$ 40,000	\$ 40,000	\$ 40,195	\$ 195
Mobile home titling taxes	15,000	15,000	51,835	36,835
Auto rental taxes	13,000	13,000	9,820	(3,180)
Communication taxes	610,000	610,000	581,351	(28,649)
Game of skill	10,000	10,000	-	(10,000)
PPTRA	2,996,570	2,996,570	2,996,570	-
Total noncategorical aid	\$ 3,684,570	\$ 3,684,570	\$ 3,679,771	\$ (4,799)
Categorical aid:				
Shared expenses:				
Commonwealth's Attorney	\$ 329,955	\$ 329,955	\$ 327,367	\$ (2,588)
Sheriff	1,245,056	1,245,056	1,276,356	31,300
Commissioner of the Revenue	154,980	154,980	153,880	(1,100)
Treasurer	154,461	154,461	153,753	(708)
Registrar/electoral board	92,776	92,776	74,931	(17,845)
Clerk of the Circuit Court	313,766	313,766	430,832	117,066
Total shared expenses	\$ 2,290,994	\$ 2,290,994	\$ 2,417,119	\$ 126,125
Other categorical aid:				
Litter control	\$ 8,500	\$ 8,500	\$ 6,641	\$ (1,859)
Library grant	114,425	130,552	130,552	-
Public assistance and welfare administration	784,397	784,397	563,785	(220,612)
Children's services act	1,908,475	1,908,475	1,441,559	(466,916)
E911 funds	80,000	80,000	80,704	704
Fire funds	100,000	109,173	109,173	-
Victim/witness coordinator grant	9,000	9,000	11,603	2,603
Four for life	30,000	87,292	29,640	(57,652)
Other categorical aid	222,640	655,863	323,838	(332,025)
Total other categorical aid	\$ 3,257,437	\$ 3,773,252	\$ 2,697,495	\$ (1,075,757)
Total categorical aid	\$ 5,548,431	\$ 6,064,246	\$ 5,114,614	\$ (949,632)
Total revenue from the Commonwealth	\$ 9,233,001	\$ 9,748,816	\$ 8,794,385	\$ (954,431)

COUNTY OF FLUVANNA, VIRGINIA

Governmental Funds
Schedule of Revenues -- Budget and Actual
Year Ended June 30, 2023 (continued)

Fund, Major and Minor Revenue Source	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
Primary Government: (Continued)				
General Fund: (Continued)				
Intergovernmental: (Continued)				
Revenue from the federal government:				
Categorical aid:				
Victim/witness coordinator grant	\$ 25,000	\$ 25,000	\$ 27,555	\$ 2,555
Commission for arts grant	4,500	4,500	4,500	-
Federal interest subsidy	155,885	155,885	151,498	(4,387)
ARPA	-	1,801,160	419,309	(1,381,851)
Other federal revenue	104,362	617,831	158,212	(459,619)
Public assistance and welfare administration	<u>1,564,007</u>	<u>1,572,243</u>	<u>1,602,322</u>	<u>30,079</u>
Total revenue from the federal government	\$ <u>1,853,754</u>	\$ <u>4,176,619</u>	\$ <u>2,363,396</u>	\$ <u>(1,813,223)</u>
Total General Fund	\$ <u>58,398,588</u>	\$ <u>61,410,357</u>	\$ <u>61,531,416</u>	\$ <u>121,059</u>
Capital Projects Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from use of money	\$ -	\$ -	\$ 87,612	\$ 87,612
Miscellaneous:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenue from local sources	\$ -	\$ -	\$ 87,612	\$ 87,612
Revenue from the commonwealth:				
Categorical aid:				
Other	\$ -	\$ -	\$ 258,283	\$ 258,283
Total revenue from the Commonwealth	\$ -	\$ -	\$ 258,283	\$ 258,283
Total Capital Projects Fund	\$ -	\$ -	\$ 345,895	\$ 345,895
Total Revenues -- Primary Government	\$ <u>58,398,588</u>	\$ <u>61,410,357</u>	\$ <u>61,877,311</u>	\$ <u>466,954</u>

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2023

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
General Fund:				
General government administration:				
Legislative:				
Board of supervisors	\$ 125,343	\$ 131,961	\$ 126,102	\$ 5,859
General and financial administration:				
County administrator	\$ 337,328	\$ 402,837	\$ 400,922	\$ 1,915
County attorney	220,000	324,328	324,328	-
Commissioner of the revenue	417,562	458,137	456,222	1,915
Board of equalization	4,610	4,610	2,371	2,239
Reassessment	109,250	113,660	113,659	1
Human resources	181,705	224,356	216,472	7,884
Information technology	435,381	458,968	458,963	5
Treasurer	494,616	560,316	551,627	8,689
Finance department	496,441	527,774	469,613	58,161
Total general and financial administration	\$ 2,696,893	\$ 3,074,986	\$ 2,994,177	\$ 80,809
Board of Elections:				
Electoral board general registrar	\$ 341,692	\$ 370,460	\$ 309,103	\$ 61,357
Total general government administration	\$ 3,163,928	\$ 3,577,407	\$ 3,429,382	\$ 148,025
Judicial administration:				
Courts:				
Circuit court	\$ 53,990	\$ 83,004	\$ 61,893	\$ 21,111
General district and juvenile relations court	4,520	4,520	3,271	1,249
Juvenile court service unit	2,650	2,650	2,556	94
Drug court	-	426,267	124,219	302,048
VJCCA	6,585	6,585	5,753	832
Clerk of the circuit court	717,258	861,690	847,765	13,925
Total courts	\$ 785,003	\$ 1,384,716	\$ 1,045,457	\$ 339,259
Commonwealth's attorney:				
Commonwealth's attorney	\$ 541,617	\$ 590,095	\$ 582,771	\$ 7,324
Total judicial administration	\$ 1,326,620	\$ 1,974,811	\$ 1,628,228	\$ 346,583
Public safety:				
Law enforcement and traffic control:				
Sheriff	\$ 4,108,070	\$ 4,697,585	\$ 4,622,570	\$ 75,015
Total law enforcement and traffic control	\$ 4,108,070	\$ 4,697,585	\$ 4,622,570	\$ 75,015

COUNTY OF FLUVANNA, VIRGINIA

Schedule 2

Page 2 of 4

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2023 (continued)

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
General Fund: (Continued)				
Public Safety: (Continued)				
Fire and rescue services:				
Forest warden	\$ 9,142	\$ 9,142	\$ 9,142	\$ -
Volunteer fire and rescue	1,286,985	1,366,819	1,245,934	120,885
Emergency Medical Services Council	16,900	16,900	16,900	-
Total fire and rescue services	<u>\$ 1,313,027</u>	<u>\$ 1,392,861</u>	<u>\$ 1,271,976</u>	<u>\$ 120,885</u>
Correction and detention:				
Care of prisoners	\$ 1,277,751	\$ 1,277,751	\$ 1,275,466	\$ 2,285
Inspections:				
Building	\$ 309,510	\$ 337,787	\$ 337,784	\$ 3
Other protection:				
Animal control	\$ 343,364	\$ 343,364	\$ 342,164	\$ 1,200
Emergency services	-	268,706	28,053	240,653
Emergency management	1,002,388	742,851	732,040	10,811
E-911	2,195,653	2,317,986	1,971,491	346,495
Legal aid service	5,125	5,125	5,125	-
Total other protection	<u>\$ 3,546,530</u>	<u>\$ 3,678,032</u>	<u>\$ 3,078,873</u>	<u>\$ 599,159</u>
Total public safety	<u>\$ 10,554,888</u>	<u>\$ 11,384,016</u>	<u>\$ 10,586,669</u>	<u>\$ 797,347</u>
Public works:				
Sanitation and waste removal:				
Landfill	\$ 457,698	\$ 491,890	\$ 391,762	\$ 100,128
Litter control	39,500	39,500	15,695	23,805
Total sanitation and waste removal	<u>\$ 497,198</u>	<u>\$ 531,390</u>	<u>\$ 407,457</u>	<u>\$ 123,933</u>
Maintenance of general buildings and grounds:				
Facilities	\$ 1,216,583	\$ 1,230,035	\$ 1,111,326	\$ 118,709
Public works	279,110	294,564	293,333	1,231
Public utilities	176,967	173,239	116,560	56,679
James River Water Authority	252,884	252,884	250,512	2,372
General services	622,805	618,395	571,919	46,476
Total maintenance of general buildings and grounds	<u>\$ 2,548,349</u>	<u>\$ 2,569,117</u>	<u>\$ 2,343,650</u>	<u>\$ 225,467</u>
Total public works	<u>\$ 3,045,547</u>	<u>\$ 3,100,507</u>	<u>\$ 2,751,107</u>	<u>\$ 349,400</u>
Health and welfare:				
Health:				
Local health department	\$ 286,221	\$ 286,248	\$ 286,248	\$ -
Mental health and mental retardation:				
Region Ten Community Services Board	\$ 131,794	\$ 131,794	\$ 131,794	\$ -

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2023 (continued)

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
General Fund: (Continued)				
Health and Welfare: (Continued)				
Welfare:				
Public assistance and welfare administration	\$ 3,325,014	\$ 3,397,402	\$ 3,136,321	\$ 261,081
Children's services act program	2,974,804	2,988,269	2,682,321	305,948
ARPA	-	1,992,241	88,909	1,903,332
Jefferson area board on aging	85,000	85,000	85,000	-
JAUNT, Inc.	72,494	72,494	72,494	-
Shelter for help in emergency	10,500	10,500	10,500	-
Sexual assault resource agency	1,300	1,300	1,300	-
Fluvanna housing foundation	20,000	20,000	20,000	-
Child Health Partnership	54,121	54,121	54,121	-
Piedmont housing alliance	2,750	2,750	2,750	-
Hospice of the Piedmont	3,000	3,000	3,000	-
Ready Kids	2,625	2,625	2,625	-
Foothills Child Advocacy Center	12,000	12,000	12,000	-
Interagency council	750	750	750	-
Piedmont workforce network	4,500	4,500	4,500	-
Offender Aid & Rescue	14,163	14,163	14,163	-
Monticello area community action agency	55,000	55,000	55,000	-
Total welfare	<u>\$ 6,638,021</u>	<u>\$ 8,716,115</u>	<u>\$ 6,245,754</u>	<u>\$ 2,470,361</u>
Total health and welfare	<u>\$ 7,056,036</u>	<u>\$ 9,134,157</u>	<u>\$ 6,663,796</u>	<u>\$ 2,470,361</u>
Education:				
Contributions to community colleges	\$ 7,419	\$ 7,419	\$ 7,419	\$ -
Contribution to Component Unit School Board	<u>19,727,761</u>	<u>20,027,761</u>	<u>17,718,207</u>	<u>2,309,554</u>
Total education	<u>\$ 19,735,180</u>	<u>\$ 20,035,180</u>	<u>\$ 17,725,626</u>	<u>\$ 2,309,554</u>
Parks, recreation and cultural:				
Parks and recreation:				
Parks and recreation	\$ <u>642,300</u>	\$ <u>677,506</u>	\$ <u>601,220</u>	\$ <u>76,286</u>
Cultural enrichment:				
Cultural arts	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>-</u>
Library:				
Regional library	\$ <u>457,442</u>	\$ <u>512,488</u>	\$ <u>504,934</u>	\$ <u>7,554</u>
Total parks, recreation and cultural	<u>\$ 1,109,742</u>	<u>\$ 1,199,994</u>	<u>\$ 1,116,154</u>	<u>\$ 83,840</u>

General Fund - Schedule of Expenditures - Budget and Actual
Year Ended June 30, 2023 (continued)

Fund, Function, Activities and Elements	Original Budget	Budget As Amended	Actual	Variance From Amended Budget Positive (Negative)
General Fund: (Continued)				
Community development:				
Planning and community development:				
Planning commission	\$ 24,812	\$ 24,812	\$ 16,996	\$ 7,816
Zoning board	2,750	2,750	1,209	1,541
Economic development	138,435	246,017	173,473	72,544
County planner	394,706	435,188	408,037	27,151
Commercial kitchen	-	12,480	-	12,480
Chamber of commerce	3,850	3,850	3,850	-
Small business development center	10,000	10,000	10,000	-
Rivanna Conservation Alliance	2,175	2,175	2,175	-
Leadership development program	1,000	1,000	1,000	-
Southeast rural community assistant project	1,250	1,250	1,250	-
Economic Development	13,601	13,601	13,601	-
Thomas Jefferson Planning District Commission	40,262	72,359	42,359	30,000
Total planning and community development	<u>\$ 632,841</u>	<u>\$ 825,482</u>	<u>\$ 673,950</u>	<u>\$ 151,532</u>
Environmental management:				
Soil and water conservation district	<u>\$ 22,279</u>	<u>\$ 22,279</u>	<u>\$ 22,279</u>	<u>\$ -</u>
Cooperative extension program:				
Cooperative extension service	<u>\$ 107,341</u>	<u>\$ 107,341</u>	<u>\$ 86,234</u>	<u>\$ 21,107</u>
Total community development	<u>\$ 762,461</u>	<u>\$ 955,102</u>	<u>\$ 782,463</u>	<u>\$ 172,639</u>
Nondepartmental:				
Miscellaneous	<u>\$ 1,341,860</u>	<u>\$ 113,194</u>	<u>\$ 48,550</u>	<u>\$ 64,644</u>
Debt service:				
Principal retirement	\$ 6,522,195	\$ 6,522,195	\$ 6,522,195	\$ -
Interest and fiscal charges	<u>3,542,704</u>	<u>3,542,704</u>	<u>2,690,583</u>	<u>852,121</u>
Total debt service	<u>\$ 10,064,899</u>	<u>\$ 10,064,899</u>	<u>\$ 9,212,778</u>	<u>\$ 852,121</u>
Total General Fund Expenditures	<u><u>\$ 58,161,161</u></u>	<u><u>\$ 61,539,267</u></u>	<u><u>\$ 53,944,753</u></u>	<u><u>\$ 7,594,514</u></u>

Statistical Section

<u>Contents</u>	<u>Tables</u>
Financial Trends	
These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Net Position by Component	1
Changes in Net Position	2
Fund Balances of Governmental Funds	3
Changes in Fund Balances of Governmental Funds	4
Revenue Capacity	
These tables contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.	
Assessed Value and Estimated Actual Value of Taxable Property	5
Property Tax Rates	6
Principal Property Taxpayers	7
Property Tax Levies and Collections	8
Debt Capacity	
These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue debt in the future.	
Ratios of Outstanding Debt by Type	9
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita	10
Debt Policy Information	11
Demographic and Economic Information	
These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.	
Demographic and Economic Statistics	12
Principal Employers	13
Operating Information	
These tables contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.	
Full-time Equivalent County Government Employees by Function	14
Operating Indicators by Function	15
Capital Asset Statistics by Function	16

Sources: Unless otherwise noted, the information in these tables is derived from the annual comprehensive financial reports for the relevant year.

COUNTY OF FLUVANNA, VIRGINIA

Table 1

Page 1 of 2

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Governmental activities					
Net investment in capital assets	\$ 18,203,194	\$ 18,855,190	\$ 17,955,779	\$ 18,561,846	\$ 17,537,769
Restricted	-	-	59,520	59,520	59,520
Unrestricted	<u>22,113,118</u>	<u>21,036,690</u>	<u>21,785,862</u>	<u>22,928,022</u>	<u>21,507,081</u>
Total governmental activities net position	<u>\$ 40,316,312</u>	<u>\$ 39,891,880</u>	<u>\$ 39,801,161</u>	<u>\$ 41,549,388</u>	<u>\$ 39,104,370</u>
Business-type activities					
Net investment in capital assets	\$ 4,046,836	\$ 3,979,806	\$ 3,892,325	\$ 3,806,518	\$ 3,727,045
Unrestricted	<u>152,478</u>	<u>141,897</u>	<u>233,162</u>	<u>362,385</u>	<u>1,233,648</u>
Total business-type activities net position	<u>\$ 4,199,314</u>	<u>\$ 4,121,703</u>	<u>\$ 4,125,487</u>	<u>\$ 4,168,903</u>	<u>\$ 4,960,693</u>
Primary government					
Net investment in capital assets	\$ 22,250,030	\$ 22,834,996	\$ 21,848,104	\$ 22,368,364	\$ 21,264,814
Restricted	-	-	59,520	59,520	59,520
Unrestricted	<u>22,265,596</u>	<u>21,178,587</u>	<u>22,019,024</u>	<u>23,290,407</u>	<u>22,740,729</u>
Total primary government net position	<u>\$ 44,515,626</u>	<u>\$ 44,013,583</u>	<u>\$ 43,926,648</u>	<u>\$ 45,718,291</u>	<u>\$ 44,065,063</u>

COUNTY OF FLUVANNA, VIRGINIA

Table 1

Page 2 of 2

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Governmental activities					
Net investment in capital assets	\$ 16,707,620	\$ 15,820,345	\$ 15,706,385	\$ 15,069,588	\$ 14,537,739
Restricted	59,520	59,520	350,790	2,154,170	1,748,893
Unrestricted	<u>23,698,945</u>	<u>27,406,973</u>	<u>30,236,499</u>	<u>35,757,133</u>	<u>41,660,139</u>
Total governmental activities net position	<u>\$ 40,466,085</u>	<u>\$ 43,286,838</u>	<u>\$ 46,293,674</u>	<u>\$ 52,980,891</u>	<u>\$ 57,946,771</u>
Business-type activities					
Net investment in capital assets	\$ 3,651,962	\$ 5,342,151	\$ 4,462,397	\$ 6,715,499	\$ 7,438,427
Unrestricted	<u>1,808,171</u>	<u>535,208</u>	<u>1,756,599</u>	<u>301,756</u>	<u>(124,903)</u>
Total business-type activities net position	<u>\$ 5,460,133</u>	<u>\$ 5,877,359</u>	<u>\$ 6,218,996</u>	<u>\$ 7,017,255</u>	<u>\$ 7,313,524</u>
Primary government					
Net investment in capital assets	\$ 20,359,582	\$ 21,162,496	\$ 20,168,782	\$ 21,785,087	\$ 21,976,166
Restricted	59,520	59,520	350,790	2,154,170	1,748,893
Unrestricted	<u>25,507,116</u>	<u>27,942,181</u>	<u>31,993,098</u>	<u>36,058,889</u>	<u>41,535,236</u>
Total primary government net position	<u>\$ 45,926,218</u>	<u>\$ 49,164,197</u>	<u>\$ 52,512,670</u>	<u>\$ 59,998,146</u>	<u>\$ 65,260,295</u>

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental activities:										
General government administration	\$ 2,092,329	\$ 2,912,977	\$ 2,316,368	\$ 2,660,192	\$ 2,507,323	\$ 2,894,457	\$ 3,000,393	\$ 3,073,375	\$ 3,103,112	\$ 3,037,433
Judicial administration	1,206,938	1,164,502	1,085,464	1,302,495	1,299,463	1,277,434	1,416,769	1,500,052	1,521,053	1,749,345
Public Safety	6,549,800	6,642,850	7,061,106	7,949,729	8,992,729	9,282,343	10,384,660	12,065,263	10,929,548	12,625,301
Public works	2,135,218	2,451,166	3,512,015	1,683,873	2,313,685	2,749,824	2,862,090	2,725,499	2,567,283	3,045,463
Health and welfare	4,989,704	4,861,639	5,423,546	6,063,693	6,065,223	5,856,235	6,075,481	6,472,913	7,073,948	6,506,598
Education	19,422,301	18,425,758	21,413,366	21,054,581	25,127,190	22,902,730	23,016,433	22,900,398	20,338,559	23,994,220
Parks, recreation and cultural	777,854	850,915	854,231	869,068	911,313	959,127	1,036,357	975,977	1,059,115	1,164,534
Community development	682,766	806,016	1,008,822	854,527	749,560	773,645	723,779	1,212,310	1,389,699	823,669
Interest on long-term debt	3,381,824	3,864,041	3,724,460	3,611,012	3,399,682	3,332,219	3,188,309	3,038,534	3,026,271	2,789,344
Total governmental activities expenses	\$ 41,238,734	\$ 41,979,864	\$ 46,399,378	\$ 46,049,170	\$ 51,366,168	\$ 50,028,014	\$ 51,704,271	\$ 53,964,321	\$ 51,008,588	\$ 55,735,907
Business-type activities:										
Water	\$ 373,351	\$ 385,374	\$ 395,482	\$ 361,760	\$ 317,212	\$ 329,122	\$ 340,165	\$ 330,442	\$ 378,920	\$ 448,193
Water & Sewer	-	-	-	-	389,980	256,941	248,084	376,546	375,159	378,842
Sewer	200,969	207,350	191,119	302,949	300,088	244,110	252,529	233,080	240,938	244,748
Total business-type activities expenses	\$ 574,320	\$ 592,724	\$ 586,601	\$ 664,709	\$ 1,007,280	\$ 830,173	\$ 840,778	\$ 940,068	\$ 995,017	\$ 1,071,783
Total primary government expenses	\$ 41,813,054	\$ 42,572,588	\$ 46,985,979	\$ 46,713,879	\$ 52,373,448	\$ 50,858,187	\$ 52,545,049	\$ 54,904,389	\$ 52,003,605	\$ 56,807,690
Program Revenues										
Governmental activities:										
Charges for services:										
Judicial administration	\$ 76,552	\$ 63,426	\$ 53,289	\$ 101,825	\$ 104,064	\$ 113,860	\$ 81,928	\$ 100,593	\$ 78,121	\$ 101,119
Public safety	272,560	332,650	698,281	836,723	980,372	948,948	1,085,154	936,990	1,362,690	1,153,240
Public works	78,475	76,198	76,173	82,127	86,314	98,192	121,286	146,403	151,397	136,463
Parks, recreation and cultural	115,460	116,282	133,330	118,073	116,745	121,537	82,455	7,652	47,307	128,151
Community development	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	4,853,380	4,895,422	5,316,713	5,716,405	6,056,747	5,873,959	7,423,037	9,802,648	8,527,924	7,478,010
Capital grants and contributions	941,858	338,485	93,911	-	-	-	112,500	258,283	-	258,283
Total governmental activities program revenues	\$ 6,338,285	\$ 5,822,463	\$ 6,371,697	\$ 6,855,153	\$ 7,344,242	\$ 7,156,496	\$ 8,906,360	\$ 11,252,569	\$ 10,167,439	\$ 9,255,266
Business-type activities:										
Charges for services:										
Water	\$ 302,439	\$ 356,573	\$ 375,863	\$ 365,562	\$ 371,481	\$ 355,953	\$ 355,953	\$ 298,026	\$ 328,091	\$ 306,765
Sewer	20,134	22,822	20,738	42,255	27,244	29,898	29,898	14,097	21,601	17,667
Total business-type activities program revenues	\$ 322,573	\$ 379,395	\$ 396,601	\$ 407,817	\$ 398,725	\$ 385,851	\$ 385,851	\$ 312,123	\$ 349,692	\$ 324,432
Total primary government program revenues	\$ 6,660,858	\$ 6,201,858	\$ 6,768,298	\$ 7,262,970	\$ 7,742,967	\$ 7,542,347	\$ 9,292,211	\$ 11,564,692	\$ 10,517,131	\$ 9,579,698
Net (expense) / revenue	\$ (34,900,449)	\$ (36,157,401)	\$ (40,027,681)	\$ (39,194,017)	\$ (44,021,926)	\$ (42,871,518)	\$ (42,797,911)	\$ (42,711,752)	\$ (40,841,149)	\$ (46,480,641)
Governmental activities	(34,900,449)	(36,157,401)	(40,027,681)	(39,194,017)	(44,021,926)	(42,871,518)	(42,797,911)	(42,711,752)	(40,841,149)	(46,480,641)
Business-type activities	(251,747)	(213,329)	(190,000)	(256,892)	(608,555)	(444,322)	(454,927)	(627,945)	(645,325)	(747,351)
Total primary government net expense	\$ (35,152,196)	\$ (36,370,730)	\$ (40,217,681)	\$ (39,450,909)	\$ (44,630,481)	\$ (43,315,840)	\$ (43,252,838)	\$ (43,339,697)	\$ (41,486,474)	\$ (47,227,992)

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Revenues and Other										
Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 28,622,456	\$ 30,857,284	\$ 32,784,240	\$ 33,676,413	\$ 35,083,167	\$ 36,546,338	\$ 38,115,382	\$ 37,851,749	\$ 39,997,154	\$ 42,113,910
Local sales and use taxes	1,403,062	1,413,860	1,518,328	1,696,819	1,783,287	1,826,331	2,207,343	2,336,399	2,571,149	2,858,762
Taxes on recordation and wills	187,733	239,086	241,846	352,133	398,653	340,922	430,296	429,091	455,032	535,595
Motor vehicle licenses taxes	715,553	703,417	728,942	733,566	791,162	895,510	885,451	881,962	861,080	1,012,783
Consumer utility taxes	440,464	428,843	397,316	438,801	455,170	468,459	431,308	678,554	612,310	461,921
Other local taxes	210,955	267,393	262,373	215,290	211,345	198,703	213,317	223,512	311,685	388,510
Unrestricted grants and contributions	3,977,097	3,966,837	3,945,610	3,925,416	3,909,452	3,866,437	3,815,835	3,708,677	3,687,130	3,679,771
Unrestricted revenues from use of money and property	50,189	59,654	159,491	91,055	141,043	594,166	222,317	127,126	(26,737)	1,020,989
Miscellaneous	256,909	76,133	92,600	113,059	882,532	232,705	81,846	550,119	327,892	291,422
Transfers	(194,241)	(193,783)	(193,784)	(300,308)	(1,281,640)	(736,338)	(794,430)	(810,318)	(1,268,330)	(917,142)
Total governmental activities	\$ 35,670,177	\$ 37,818,724	\$ 39,936,962	\$ 40,942,244	\$ 42,374,171	\$ 44,233,233	\$ 45,608,665	\$ 45,976,871	\$ 47,528,365	\$ 51,446,521
Business-type activities:										
Unrestricted revenues from use of money and property	\$ -	\$ -	\$ -	\$ -	\$ 118,705	\$ 207,424	\$ 74,085	\$ 84,946	\$ 93,741	\$ 44,637
Miscellaneous	-	-	-	-	-	-	-	74,318	81,513	81,841
Transfers	194,241	193,783	193,784	300,308	1,281,640	736,338	794,430	810,318	1,268,330	917,142
Total business-type activities	\$ 194,241	\$ 193,783	\$ 193,784	\$ 300,308	\$ 1,400,345	\$ 943,762	\$ 868,515	\$ 969,582	\$ 1,443,584	\$ 1,043,620
Total primary government	\$ 35,864,418	\$ 38,012,507	\$ 40,130,746	\$ 41,242,552	\$ 43,774,516	\$ 45,176,995	\$ 46,477,180	\$ 46,946,453	\$ 48,971,949	\$ 52,490,141
Change in Net Position										
Governmental activities	\$ 769,728	\$ 1,661,323	\$ (90,719)	\$ 1,748,227	\$ (1,647,755)	\$ 1,361,715	\$ 2,810,754	\$ 3,265,119	\$ 6,687,216	\$ 4,965,880
Business-type activities	(57,506)	(19,546)	3,784	43,416	791,790	499,440	413,588	341,637	798,259	296,269
Total primary government	\$ 712,222	\$ 1,641,777	\$ (86,935)	\$ 1,791,643	\$ (855,965)	\$ 1,861,155	\$ 3,224,342	\$ 3,606,756	\$ 7,485,475	\$ 5,262,149

COUNTY OF FLUVANNA, VIRGINIA

Table 3

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General fund					
Nonspendable	\$ -	\$ 133,933	\$ 100,000	\$ 118,818	\$ 78,606
Restricted	-	-	59,520	59,520	59,520
Committed	12,206,403	10,737,302	4,875,335	6,649,051	6,103,010
Assigned	1,781	-	-	-	-
Unassigned	<u>9,576,832</u>	<u>10,974,265</u>	<u>17,198,209</u>	<u>15,855,959</u>	<u>14,532,691</u>
Total general fund	<u>\$ 21,785,016</u>	<u>\$ 21,845,500</u>	<u>\$ 22,233,064</u>	<u>\$ 22,683,348</u>	<u>\$ 20,773,827</u>
All other governmental funds					
Nonspendable	\$ -	\$ 531,616	\$ -	\$ -	\$ -
Restricted	70,462	3,963,624	1,678,501	5,175,016	572,077
Committed	50,697	51,292	50,000	27,535	-
Assigned	455,854	237,844	492,023	179,446	369,449
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 577,013</u>	<u>\$ 4,784,376</u>	<u>\$ 2,220,524</u>	<u>\$ 5,381,997</u>	<u>\$ 941,526</u>

COUNTY OF FLUVANNA, VIRGINIA

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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General fund					
Nonspendable	\$ 11,506	\$ 36,731	\$ -	\$ 4,970	\$ 6,689
Restricted	59,520	59,520	59,520	67,409	117,348
Committed	4,989,493	5,368,959	4,832,001	5,974,681	11,330,851
Assigned	-	-	-	-	-
Unassigned	<u>16,632,750</u>	<u>19,939,645</u>	<u>24,035,309</u>	<u>26,519,445</u>	<u>26,584,082</u>
Total general fund	<u>\$ 21,693,269</u>	<u>\$ 25,404,855</u>	<u>\$ 28,926,830</u>	<u>\$ 32,566,505</u>	<u>\$ 38,038,970</u>
All other governmental funds					
Nonspendable	\$ 245,106	\$ -	\$ -	\$ 2,629,387	\$ 2,629,387
Restricted	63,275	-	-	6,313,215	4,705,933
Committed	-	-	56,500	50,000	50,000
Assigned	806,610	919,057	459,036	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>(131,066)</u>	<u>(1,446,129)</u>
Total all other governmental funds	<u>\$ 1,114,991</u>	<u>\$ 919,057</u>	<u>\$ 515,536</u>	<u>\$ 8,861,536</u>	<u>\$ 5,939,191</u>

COUNTY OF FLUVANNA, VIRGINIA

Table 4

Page 1 of 2

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

	2014	2015	2016	2017	2018
Revenues					
General property taxes	\$ 28,437,543	\$ 30,390,483	\$ 32,381,780	\$ 33,035,019	\$ 34,771,214
Other local taxes	2,957,767	3,052,599	3,148,805	3,436,609	3,639,617
Permits, privilege fees and regulatory licenses	271,315	328,492	316,674	325,604	325,260
Fines and forfeitures	36,762	19,127	17,071	52,335	55,563
Revenue from use of money and property	50,189	59,654	159,491	91,055	141,043
Charges for services	234,970	240,937	627,328	760,809	906,672
Miscellaneous	256,909	76,133	92,600	113,059	882,532
Recovered costs	198,556	159,452	175,019	475,312	334,311
Intergovernmental:					
Commonwealth	8,200,504	7,768,139	8,186,120	8,491,421	8,435,417
Federal	1,571,831	1,432,605	1,170,114	1,150,400	1,530,782
Total revenues	\$ 42,216,346	\$ 43,527,621	\$ 46,275,002	\$ 47,931,623	\$ 51,022,411
Expenditures					
General government administration	\$ 2,375,839	\$ 2,973,426	\$ 2,504,595	\$ 2,675,883	\$ 2,573,114
Judicial administration	1,043,554	1,033,414	1,116,896	1,140,751	1,160,743
Public safety	7,046,266	6,504,341	14,031,007	9,103,245	8,904,135
Public works	2,302,295	2,670,609	3,340,430	3,066,682	3,598,723
Health and welfare	4,961,275	4,900,555	5,494,433	6,047,790	6,094,617
Education	14,735,070	17,150,935	18,825,010	21,054,016	21,808,677
Parks, recreation and cultural	1,734,527	1,055,476	830,275	841,396	1,168,673
Community development	609,918	1,072,057	959,759	779,505	768,397
Nondepartmental	18,742	26,199	37,462	25,699	109,625
Debt service					
Principal	3,531,444	7,303,148	4,257,098	11,387,489	6,947,151
Interest and other fiscal charges	3,681,338	3,433,568	3,455,086	3,501,825	3,510,465
Bond Issuance Costs	-	137,388	-	272,142	-
Total expenditures	\$ 42,040,268	\$ 48,261,116	\$ 54,852,051	\$ 59,896,423	\$ 56,644,320
Excess (deficiency) of revenues over (under) expenditures	\$ 176,078	\$ (4,733,495)	\$ (8,577,049)	\$ (11,964,800)	\$ (5,621,909)
Other financing sources (uses)					
Transfers in	\$ 2,590,807	\$ 2,999,934	\$ 3,308,881	\$ 3,398,928	\$ 4,260,752
Transfers out	(2,785,048)	(3,193,717)	(3,502,665)	(3,699,236)	(4,988,835)
Bonds issued	-	9,195,125	-	7,653,740	-
Premium on bonds issued	-	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-	-
Issuance of notes payable	-	-	6,594,545	8,223,125	-
Total other financing sources (uses)	\$ (194,241)	\$ 9,001,342	\$ 6,400,761	\$ 15,576,557	\$ (728,083)
Net change in fund balances	\$ (18,163)	\$ 4,267,847	\$ (2,176,288)	\$ 3,611,757	\$ (6,349,992)
Debt service as a percentage of noncapital expenditures	18.24%	23.64%	17.30%	29.13%	20.55%

COUNTY OF FLUVANNA, VIRGINIA

Table 4

Page 2 of 2

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

	2019	2020	2021	2022	2023
Revenues					
General property taxes	\$ 36,606,379	\$ 37,831,969	\$ 37,379,857	\$ 38,898,133	\$ 41,890,987
Other local taxes	3,729,925	4,167,715	4,549,518	4,811,256	5,257,571
Permits, privilege fees and regulatory licenses	266,135	312,286	417,196	421,308	410,101
Fines and forfeitures	66,715	57,037	62,325	40,495	56,019
Revenue from use of money and property	594,166	222,317	127,126	(26,737)	1,020,989
Charges for services	949,687	1,011,500	712,117	1,177,712	1,052,853
Miscellaneous	232,705	81,846	568,266	108,672	327,495
Recovered costs	195,792	143,214	156,390	86,412	445,232
Intergovernmental:					
Commonwealth	8,039,911	8,385,602	8,293,015	9,406,886	9,052,668
Federal	1,700,485	2,965,770	5,218,310	2,808,168	2,363,396
Total revenues	\$ 52,381,900	\$ 55,179,256	\$ 57,484,120	\$ 57,732,305	\$ 61,877,311
Expenditures					
General government administration	\$ 3,068,813	\$ 2,890,930	\$ 2,929,854	\$ 2,957,296	\$ 3,429,382
Judicial administration	1,156,453	1,187,690	1,240,251	1,371,150	1,628,228
Public safety	9,183,552	9,141,123	11,478,678	10,241,123	11,884,480
Public works	2,844,074	2,795,897	2,743,585	2,672,295	3,385,762
Health and welfare	5,891,086	5,952,734	6,248,509	7,128,419	6,663,796
Education	17,599,505	18,223,423	17,913,084	17,800,193	20,257,976
Parks, recreation and cultural	925,945	927,843	859,219	1,002,001	1,116,154
Community development	741,256	637,737	1,107,119	1,326,877	782,943
Nondepartmental	33,693	36,757	74,250	43,963	48,550
Debt service					
Principal	5,852,348	5,999,039	6,056,619	6,239,472	6,522,195
Interest and other fiscal charges	3,255,930	3,076,001	2,904,180	2,691,965	2,690,583
Bond Issuance Costs	-	-	-	-	-
Total expenditures	\$ 50,552,655	\$ 50,869,174	\$ 53,555,348	\$ 53,474,754	\$ 58,410,049
Excess (deficiency) of revenues over (under) expenditures	\$ 1,829,245	\$ 4,310,082	\$ 3,928,772	\$ 4,257,551	\$ 3,467,262
Other financing sources (uses)					
Transfers in	\$ 2,718,812	\$ 2,175,286	\$ 1,799,062	\$ 720,376	\$ 1,197,056
Transfers out	(3,455,150)	(2,969,716)	(2,609,380)	(1,988,706)	(2,114,198)
Bonds issued	-	-	-	3,270,001	-
Premium on bonds issued	-	-	-	494,953	-
Payments to refunded bond escrow agent	-	-	-	-	-
Issuance of notes payable	-	-	-	5,231,500	-
Total other financing sources (uses)	\$ (736,338)	\$ (794,430)	\$ (810,318)	\$ 7,728,124	\$ (917,142)
Net change in fund balances	\$ 1,092,907	\$ 3,515,652	\$ 3,118,454	\$ 11,985,675	\$ 2,550,120
Debt service as a percentage of noncapital expenditures	18.49%	18.30%	17.15%	17.12%	16.27%

COUNTY OF FLUVANNA, VIRGINIA

Table 5

Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year June 30	Real Estate	Personal Property	Mobile Homes	Machinery and Tools	Public Service	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2014	\$ 2,611,906,300	\$ 191,333,953	\$ 2,201,249	\$ 636,444	\$ 501,948,833	\$ 3,308,026,779	7.910	\$ 3,308,026,779	100.00%
2015	2,625,367,600	190,731,239	2,043,565	735,590	497,863,789	3,316,741,783	8.148	3,316,741,783	100.00%
2016	2,683,562,300	192,165,797	2,029,462	538,634	543,812,012	3,422,108,205	8.184	3,422,108,205	100.00%
2017	2,725,781,920	217,648,526	1,954,200	495,288	523,791,381	3,469,671,315	8.064	3,469,671,315	100.00%
2018	2,809,690,700	221,776,610	1,807,902	551,420	522,609,364	3,556,435,996	8.128	3,556,435,996	100.00%
2019	2,983,695,602	246,788,362	2,159,942	590,595	548,679,811	3,781,914,312	8.100	3,781,914,312	100.00%
2020	3,055,289,450	254,104,060	1,990,054	758,082	574,355,430	3,886,497,076	8.100	3,886,497,076	100.00%
2021	3,216,671,814	280,031,849	2,035,459	1,745,084	501,248,326	4,001,732,532	8.018	4,001,732,532	100.00%
2022	3,274,204,027	381,243,981	2,026,557	1,664,230	509,517,369	4,168,656,164	7.340	4,168,656,164	100.00%
2023	3,432,175,402	337,156,044	2,054,960	1,724,217	457,819,653	4,230,930,276	7.688	4,230,930,276	100.00%

Source: Commissioner of the Revenue

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

Fiscal Years	Direct Rates				Total Direct Rates
	Real Estate	Personal Property / Business Personal Property (3)	Mobile Homes	Machinery and Tools	
2014	0.8800	4.15	0.8800	2.00	7.9100
2015	0.8990	4.35	0.8990	2.00	8.1480
2016	0.9170	4.35	0.9170	2.00	8.1840
2017	0.9070	4.35 / 2.90	0.9070	1.90	8.0640
2018	0.9390	4.35 / 2.90	0.9390	1.90	8.1280
2019	0.9250	4.35 / 2.90	0.9250	1.90	8.1000
2020	0.9250	4.35 / 2.90	0.9250	1.90	8.1000
2021	0.8840	4.35 / 2.90	0.8840	1.90	8.0180
2022	0.8700	3.70/2.90	0.8700	1.90	7.3400
2023	0.8440	4.10/2.90	0.8440	1.90	7.6880

(1) Per \$100 of assessed value.

(2) There were no overlapping Governments.

(3) A separate tax rate for Business Personal Property was established in 2017.

Principal Property Taxpayers
 Current Year and the Period Nine Years Prior

Fiscal Year 2023			
Taxpayer	Type Business	2023 Assessed Valuation	% of Total Assessed Valuation
Virginia Electric and Power	Utility/Electric	148,769,623	4.04%
Tenaska Virginia Partners, LP	Utility/Electric	143,579,301	4.18%
Central Va. Electric Co-op	Utility/Electric	57,976,054	1.63%
Transcontinental Gas Pipeline	Utility/Gas	54,809,662	1.54%
CSX Transportation	Railroad	11,876,850	0.33%
Colonial Pipeline Co.	Utility/Gas	10,905,796	0.31%
Columbia Gas of Va.	Utility/Gas	9,017,666	0.25%
Aqua Resources	Utility/Water	8,092,136	0.23%
Central Telephone Co. of Virginia	Utility/Telephone	4,546,810	0.13%
East Coast transport	Utility/Gas	2,450,872	0.07%
		<u>\$ 303,255,147</u>	<u>8.67%</u>

Fiscal Year 2014			
Taxpayer	Type Business	2014 Assessed Valuation	% of Total Assessed Valuation
Tenaska Virginia Partners, LP	Utility/Electric	260,691,184	7.88%
Virginia Electric & Power	Utility/Electric	114,812,378	3.47%
Central Va. Electric Co-op	Utility/Electric	37,427,365	1.13%
Aqua Resources	Utility/Water	20,706,429	0.63%
Transcontinental Gas Pipeline	Utility/Gas	24,517,147	0.74%
Colonial Pipeline Co.	Utility/Gas	11,568,911	0.35%
Central Telephone of Virginia	Utility/Water	9,293,135	0.28%
CSX Transportation Inc.	Railroad	10,133,035	0.31%
East Coast Transportation	Commercial Property	6,822,507	0.21%
Virginia Properties LLC	Commercial Property	5,194,400	0.15%
		<u>\$ 501,166,491</u>	<u>15.15%</u>

Source: Commissioner of Revenue

COUNTY OF FLUVANNA, VIRGINIA

Table 8

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy for Fiscal Year (1) (2)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years (1)	Total Collections to Date	
		Amount	Percentage of Levy (1)		Amount (1)	Percentage of Levy
2014	\$ 31,288,974	\$ 29,831,066	95.34%	\$ 1,405,809	\$ 31,236,875	99.83%
2015	33,381,054	31,724,032	95.04%	1,591,709	33,315,741	99.80%
2016	35,095,785	33,410,667	95.20%	1,604,480	35,015,147	99.77%
2017	36,527,462	34,182,932	93.58%	2,244,583	36,427,515	99.73%
2018	37,420,848	35,380,319	94.55%	1,749,669	37,129,988	99.22%
2019	40,627,644	38,623,308	95.07%	1,493,382	40,116,690	98.74%
2020	41,640,495	39,671,986	95.27%	1,333,758	41,005,744	98.48%
2021	41,322,318	39,790,519	96.29%	705,590	40,496,109	98.00%
2022	42,932,859	40,827,173	95.10%	742,235	41,569,408	96.82%
2023	46,705,060	43,737,757	93.65%	-	43,737,757	93.65%

Source: Commissioner of Revenue, County Treasurer's office

- Notes: (1) Exclusive of the penalties and interest.
- (2) Original levy

COUNTY OF FLUVANNA, VIRGINIA

Table 9

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Years	Governmental Activities				Business- Type Activities	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds (2)	Literary Fund Loans	Lease Liabilities	Notes Payable	General Obligation Bonds			
2014	\$ 97,882,452	\$ 2,478,809	\$ -	\$ 868,897	\$ 1,344,780	\$ 102,574,938	9.16%	\$ 3,943
2015	95,742,783	2,168,958	-	638,273	1,249,965	99,799,979	9.72%	3,794
2016	91,684,511	1,859,107	-	7,082,582	1,153,551	101,779,751	9.92%	3,869
2017	98,294,056	1,549,256	-	8,223,125	1,055,463	109,121,900	9.81%	4,176
2018	93,346,459	-	-	7,126,966	9,514,094	109,987,519	8.51%	4,101
2019	88,035,308	-	-	5,978,573	9,086,886	103,100,767	7.72%	3,842
2020	82,623,283	-	-	4,814,688	8,654,698	96,092,669	6.77%	3,536
2021	77,208,604	-	-	3,635,101	11,012,142	91,855,847	5.58%	3,354
2022	75,391,887	-	280,726	7,671,101	10,440,684	93,784,398	5.80%	3,383
2023	69,914,221	-	217,397	6,135,212	9,857,019	86,123,849	5.31%	3,093

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics - Table 12.

(2) Includes Public Facility Bonds and School General Obligation Bonds.

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

Fiscal Year	Gross Bonded Debt (3)	Less Debt Service Monies Available	Net Bonded Debt (3)	Ratio of Net General Obligation Debt to Assessed Value (2)	Net Bonded Debt per Capita (1)
2014	\$ 101,706,041	\$ -	\$ 101,706,041	3.07%	3,910
2015	99,161,706	-	99,161,706	2.99%	3,770
2016	94,697,169	59,520	94,637,649	2.85%	3,598
2017	100,898,775	59,520	100,839,255	3.04%	3,833
2018	102,860,553	59,520	102,801,033	2.89%	3,833
2019	97,122,194	59,520	97,062,674	2.57%	3,617
2020	91,277,981	59,520	91,218,461	2.35%	3,357
2021	88,220,746	59,520	88,161,226	2.20%	3,220
2022	85,832,571	59,520	85,773,051	2.06%	3,094
2023	79,771,240	59,520	79,711,720	1.91%	2,875

(1) Population data can be found in the Schedule of Demographic and Economic Statistics - Table 12.

(2) See the Schedule of Assessed Value and Estimated Value of Taxable Property - Table 5.

(3) Includes all long-term general obligation bonded debt, Literary Fund Loans, excludes revenue bonds, capital leases, and compensated absences.

COUNTY OF FLUVANNA, VIRGINIA

Table 11

Page 1 of 2

Debt Policy Information
Last Ten Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total net debt applicable to debt limits (1)	\$ 79,711,720	\$ 85,773,051	\$ 88,161,226	\$ 91,218,461	\$ 97,062,674
Ratio of net debt to assessed taxable property value (2)	1.91%	2.06%	2.20%	3.16%	2.57%
Debt limit per policy for property value	3.50%	3.50%	3.50%	3.50%	3.50%
Total general governmental revenue (3)	61,877,311	57,732,305	57,484,120	55,179,256	52,381,900
Debt service to general governmental revenues (3)	14.89%	15.47%	15.59%	16.45%	17.39%
Debt limit per policy for general governmental revenues	12.00%	12.00%	12.00%	12.00%	12.00%

Notes:

- (1) Net bonded debt can be found on Table 10.
- (2) Property value data can be found on Table 5.
- (3) General governmental revenues can be found on Table 4

The County does not have any Constitutional or Statutory Debt Limits.

COUNTY OF FLUVANNA, VIRGINIA

Debt Policy Information
Last Ten Fiscal Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total net debt applicable to debt limits (1)	\$ 102,801,033	\$ 100,898,775	\$ 101,626,200	\$ 99,161,706	\$ 101,706,041
Ratio of net debt to assessed taxable property value (2)	2.89%	3.04%	3.03%	2.99%	3.07%
Debt limit per policy for property value	3.50%	3.50%	3.50%	3.50%	3.50%
Total general governmental revenue (3)	51,022,411	47,931,623	46,275,002	43,527,621	42,216,346
Debt service to general governmental revenues (3)	17.37%	15.98%	16.67%	16.55%	17.09%
Debt limit per policy for general governmental revenues	12.00%	12.00%	12.00%	12.00%	12.00%

Notes:

- (1) Net bonded debt can be found on Table 10.
- (2) Property value data can be found on Table 5.
- (3) General governmental revenues can be found on Table 4

The County does not have any Constitutional or Statutory Debt Limits.

COUNTY OF FLUVANNA, VIRGINIA

Demographic and Economic Statistics
 Last Ten Fiscal Years

Fiscal Year	Population(1)		Personal Income(2)		Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (5)
2013	26,019	-0.05%	979,042,000	1.85%	37,628	3,660	5.2%
2014	25,970	-0.19%	1,011,366,000	3.30%	38,944	3,591	4.7%
2015	26,162	0.74%	1,065,431,000	5.35%	40,724	3,541	4.0%
2016	26,133	-0.11%	1,087,262,000	2.05%	41,605	3,482	3.5%
2017	26,467	1.28%	1,145,977,000	5.40%	43,298	3,518	3.2%
2018	26,692	0.85%	1,204,938,000	5.15%	45,142	3,565	2.5%
2019	27,038	1.30%	1,266,757,338	5.13%	46,851	3,464	2.3%
2020	27,249	0.78%	1,356,318,975	7.07%	49,775	3,240	7.4%
2021	27,556	1.13%	1,477,332,272	8.92%	53,612	3,252	3.8%
2022	27,843	2.20%	1,484,950,719	0.52%	53,333	3,338	2.6%

- (1) Source: Population estimates for 2014 to 2022 are from the Weldon Cooper Center for Public Service, Demographics & Workforce Group - July 1st Estimates.
- (2) Source: Personal income data for 2014 to 2022 is from the Bureau of Economic Analysis.
- (3) Source: Per capita personal income is calculated by dividing the personal income data (2) by the population data (1).
- (4) Source: Virginia Department of Education "Superintendent's Annual Report" (End-of-Year Membership), Includes K-12, special education, and post graduate, but excludes pre-kindergarten.
- (5) Source: Virginia Employment Commission, Local Area Unemployment Statistics - Annual, Not Seasonally Adjusted, unemployment rates for June of the fiscal year.

COUNTY OF FLUVANNA, VIRGINIA

Table 13

Principal Employers
Current Year and the Period Nine Years Prior

Fiscal Year 2023

Employer	Employees	Rank	Percent of total County Employment
Fluvanna County Public Schools	500-999	1	11%
Fluvanna Correctional Center	250-499	2	6%
County of Fluvanna	100-249	3	3%
Fork Union Military Academy	100-249	4	3%
Lake Monticello Home Owners Association	100-249	5	3%
BFI Transfer Systems of Va	100-249	6	3%
AG Dillard	100-249	7	3%
Silk City Printing	50-99	8	1%
Domino's Pizza	50-99	9	1%
Food Lion	50-99	10	1%

Fiscal Year 2014

Employer	Employees	Rank	Percent of total County Employment
Fluvanna County Public Schools	502	1	3.60%
Fluvanna Correctional Center	400	2	2.87%
S&N Locating Services, LLC	250	3	1.79%
Fork Union Military Academy	190	4	1.36%
County of Fluvanna	147	5	1.05%
Correctional Medical Services	75	6	0.60%
Lake Monticello Owners	70	7	0.56%
Dominion Virginia Power	65	8	0.52%
Food Lion Inc	55	9	0.44%
Friendship Camp	50	10	0.40%

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

COUNTY OF FLUVANNA, VA

Table 14

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

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government	21.5	21.5	23.5	22.75	22.25	23.5	23.5	26	21	32.5	27.5
Judicial administration	12	12	12	13	13	13	13	13	13	8	13
Public safety											
Sheriffs department	40.5	43.5	47.5	48	48.5	48.5	50	50.5	50	61.5	58.5
Fire & rescue	0	0	0	0	0	0		0	0	0	1
Building inspections	4	4	4	3	3	3	3	4	4	4	4
Animal control	2	2	2	2	2	2	0	2	1	1	1
Emergency management	1	1	1	1	1	1	1.5	1	1	1	1
Public works											
General maintenance	16	16	17	17	17	17	18	20	20	20	19
Landfill	1.25	1.25	1.25	1.25	1.25	1.25	2	2	2	3	2.5
Engineering	1	1	1	1	1	1	0.5	0	0	0	0
Health and welfare											
Department of social services	29	29	28	30	33.5	33.5	31.5	32	35	34	32
Culture and recreation											
Parks and recreation	5	5	5	5	7.5	7.5	5	5	5	14	11
Museum	0	1.5	1.5	1.5	1	1	0.5	0.5	1	1	1
Library	3	3	3	3.75	4.25	4.25	4.25	6.5	3	11.5	8.5
Community development											
Planning	4.5	5	5	6	6	6	5	5	5	5	4
Economic development	1	1	1	1	1	1	1	1	1	1	1
Totals	<u>141.8</u>	<u>146.8</u>	<u>152.8</u>	<u>156.3</u>	<u>162.3</u>	<u>163.5</u>	<u>158.8</u>	<u>168.5</u>	<u>162</u>	<u>197.5</u>	<u>185</u>

Source: County Payroll Records.

COUNTY OF FLUVANNA, VIRGINIA

Table 15

Operating Indicators by Function
Last Ten Fiscal Years

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public safety											
Sheriffs department:											
Physical arrests	600	724	623	576	733	838	969	721	283	289	253
Traffic violations	775	712	460	500	948	1,255	1,283	3,181	681	1,081	1,410
Civil papers received	6,493	6,105	5,754	5,221	6,370	14,017	7,129	5,251	4,089	4,709	4,820
E911:											
Total calls	20,109	25,923	21,667	18,410	26,973	33,131	32,209	N/A	N/A	N/A	39,002
Emergency calls	6,568	6,144	6,106	6,256	6,590	6,586	5,882	7,108	7,530	8,083	8,107
Fire & Rescue calls:											
Number of fire calls answered	1,995	1,907	1,777	1,854	1,938	2,008	2,122	1,607	1,549	1,577	1,662
Number of rescue calls answered	n/a	2,697	2,628	2,644	2,591	2,680	2,733	2,734	2,811	2,969	3,024
Building inspections:											
Permits issued	386	461	469	463	547	755	1,093	1,383	2,229	1,855	1,488
Animal control:											
Number of calls answered	1,418	1,671	1,863	1,664	1,558	1,550	1,266	1,606	1,667	1,765	1,741
Public works											
Facilities Service Requests	555	817	776	546	500	525	525	600	500	600	600
Landfill:											
Refuse collected (tons/day)	6.67	6.67	7.14	6.44	6.5	7.6	8	10	10	9	8
Recycling (tons/day)	0.40	0.77	0.77	0.59	0.85	0.86	1	1	10	1	1
Health and welfare											
Department of Social Services:											
Adpotion Cases	214	235	234	228	219	216	212	233	233	236	230
Adult Services	810	863	1,071	982	629	790	931	935	861	788	913
Child Protective Services Cases	292	382	335	342	409	350	341	235	288	393	332
Family Services Cases	952	874	955	1,051	869	612	543	427	508	605	860
Foster Care Cases	157	125	59	115	169	223	254	218	239	214	224
VIEW Cases	365	282	306	228	98	81	83	47	108	208	150
Auxiliary Grant Cases	27	12	35	40	27	34	27	24	24	18	12
General Relief Cases	47	30	6	12	5	0	6	12	12	12	12
Medicaid Cases	24,206	25,697	26,499	32,235	24,885	21,360	37,379	44,009	54,831	37,226	40,769
SNAP Cases	21,906	21,845	20,655	18,888	7,890	7,949	16,685	16,487	17,959	9,511	10,896
TANF Cases	777	609	663	654	575	494	460	402	514	480	427
Caseload	49,753	50,954	50,818	54,775	35,775	32,109	56,921	63,029	75,577	49,691	54,825
Culture and recreation											
Parks and recreation:											
Youth sports participants	1,400	1,359	250	1,186	1,351	1,752	2,834	764	439	781	790
Total program participants	n/a	4,267	10,870	8,007	12,323	16,685	17,035	18,720	925	1,077	1,291
Community development											
Planning:											
Zoning permits issued	148	181	267	219	326	375	452	519	432	432	321
Component Unit - School Board											
Education:											
School age population enrolled	3,669	3,593	3,564	3,522	3,556	3,564	3,570	3,444	3,197	3,322	3,403
Number of teachers	264	280	271	272	271	266	266	273	258	286	286
Local expenditures per pupil	\$ 9,080	\$ 9,498	\$ 9,804	\$ 10,452	\$ 10,556	\$ 10,891	\$ 10,781	\$ 10,821	\$ 12,159	\$ 12,059	\$ 13,192

Source: Individual county departments

COUNTY OF FLUVANNA, VIRGINIA

Table 16

Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public safety										
Sheriffs office:										
Patrol units	34	28	32	32	39	42	39	31	43	43
Other vehicles	4	5	8	8	9	10	10	13	7	7
Building inspections:										
Vehicles	3	3	3	2	2	2	2	3	3	3
Animal control:										
Vehicles	3	3	2	2	2	2	2	2	2	2
Public works										
General maintenance:										
Trucks/vehicles	12	13	13	18	18	15	16	16	24	30
Landfill:										
Vehicles	1	1	1	1	1	1	1	1	1	1
Equipment	4	4	4	4	4	4	4	4	4	4
Sites	1	1	1	1	1	1	1	1	1	1
Health and welfare										
Department of Social Services:										
Vehicles	9	9	9	9	8	8	9	9	8	8
Culture and recreation										
Parks and recreation:										
Community centers	2	2	2	2	2	2	2	2	2	1
Vehicles	3	3	3	3	4	4	4	3	3	4
Parks	2	4	4	4	4	4	4	4	4	4
Swimming pools	0	0	0	0	0	0	0	0	0	0
Tennis courts	0	0	0	0	0	0	0	0	0	0
Community development										
Planning:										
Vehicles	3	2	2	3	3	4	4	2	2	2
Component Unit - School Board										
Education:										
Schools	5	5	5	5	5	5	5	5	5	5
School buses	78	82	84	84	86	88	89	93	84	73

Source: Individual County departments.



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Fluvanna, Virginia, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County of Fluvanna, Virginia's basic financial statements, and have issued our report thereon dated December 15, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Fluvanna, Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Charlottesville, Virginia
December 15, 2023



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited County of Fluvanna, Virginia's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of County of Fluvanna, Virginia's major federal programs for the year ended June 30, 2023. County of Fluvanna, Virginia's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, County of Fluvanna, Virginia's complied, in all material respects, with compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding County of Fluvanna, Virginia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of County of Fluvanna, Virginia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of County of Fluvanna, Virginia's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Report on Internal Control over Compliance (Continued)

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

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

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

Charlottesville, Virginia
December 15, 2023

Schedule of Expenditures of Federal Awards - Primary Government and
Discretely Presented Component Unit
Year Ended June 30, 2023

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Pass-through Entity Identifying Number	Federal Assistance Listing	Federal Expendi- tures
PRIMARY GOVERNMENT:			
<u>DEPARTMENT OF AGRICULTURE:</u>			
<u>Pass through payments:</u>			
Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	0010109/0010110/0040109/0040110	10.561	\$ <u>526,815</u>
<u>DEPARTMENT OF JUSTICE</u>			
<u>Pass through payments:</u>			
Department of Criminal Justice Services:			
Bulletproof Vest Partnership Program	Not Available	16.607	\$ 1,910
Crime Victim Assistance	CJS5601701	16.575	<u>27,555</u>
Total Department of Justice			\$ <u>29,465</u>
<u>DEPARTMENT OF TRANSPORTATION:</u>			
<u>Pass through payments:</u>			
Virginia Department of Motor Vehicles:			
Alcohol Open Container Requirements	154AL 1858259 154AL 1959251	20.607	\$ <u>26,281</u>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
<u>Pass Through Payments:</u>			
Department of Social Services:			
Guardianship Assistance	Not Available	93.090	\$ 112
MaryLee Allen Promoting Safe and Stable Families	0950109/0950110	93.556	32,329
Temporary Assistance for Needy Families (TANF)	0400109/0400110	93.558	140,681
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	0500109/0500110	93.566	534
Low-Income Home Energy Assistance	0600409/0600410	93.568	26,820
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF Cluster)	0760109/0760110	93.596	31,589
Chafee Education and Training Voucher Program	9160108/9160109	93.599	2,246
Stephanie Tubbs Jones Child Welfare Services Program	0900109	93.645	143
Title IV-E Prevention Program	1100109	93.472	7,704
Foster Care-Title IV-E	1100109/1100110	93.658	190,790
Adoption Assistance	1120109/1120110	93.659	160,839
Social Services Block Grant	1000109/1000110	93.667	172,479
John H. Chafee Foster Care Independence Program for Successful Transition to Adulthood	915108/9150109/9150110	93.674	29,949
Elder Abuse Prevention Interventions Program	8000109	93.747	4,540
Children's Health Insurance Program	0540109/0540110	93.767	2,266
Medical Assistance Program (Medicaid Cluster)	1200109/1200110	93.778	<u>270,415</u>
Total Department of Health and Human Services			\$ <u>1,073,436</u>
<u>NATIONAL ENDOWMENT FOR THE ARTS:</u>			
<u>Pass through payments:</u>			
Virginia Commission for the Arts:			
Promotion of the Arts - Partnership Agreements	99910-10-0440	45.025	\$ <u>4,500</u>
<u>THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES:</u>			
<u>Pass through payments:</u>			
Library of Virginia:			
COVID-19-Grants to States	118903	45.310	\$ <u>5,795</u>

Schedule of Expenditures of Federal Awards - Primary Government and Discretely Presented Component Units
Year Ended June 30, 2023 (Continued)

Federal Grantor/State Pass - Through Grantor/ Program Title	Pass-through Entity Identifying Number	Federal Assistance Listing	Federal Expendi- tures
PRIMARY GOVERNMENT: (Continued)			
<u>DEPARTMENT OF HOMELAND SECURITY:</u>			
<u>Pass through payments:</u>			
Virginia Department of Emergency Management:			
Emergency Management Performance Grants	Not Available	97.042	\$ 7,500
Disaster grants - Public Assistance (Presidentially Declared Disasters)	N/A	97.036	<u>116,726</u>
Total Department of Homeland Security			<u>\$ 124,226</u>
<u>DEPARTMENT OF TREASURY:</u>			
<u>Direct payments:</u>			
COVID-19-Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027	<u>\$ 421,380</u>
Total Department of Treasury			<u>\$ 421,380</u>
Total Primary Government			<u><u>\$ 2,211,898</u></u>
COMPONENT UNIT-SCHOOL BOARD:			
<u>DEPARTMENT OF AGRICULTURE:</u>			
<u>Pass through payments:</u>			
Department of Education:			
National School Lunch Program (Child Nutrition Cluster)	2013IN109941/2014IN109941	10.555	\$ 837,205
School Breakfast Program (Child Nutrition Cluster)	2013IN109941/2014IN109941	10.553	<u>253,171</u>
Total Child Nutrition Cluster			<u>1,090,376</u>
COVID-19 Pandemic EBT Administrative Costs		10.649	<u>\$ 3,135</u>
Total Department of Agriculture			<u>\$ 1,093,511</u>
<u>DEPARTMENT OF TREASURY:</u>			
<u>Pass through payments:</u>			
Department of Education:			
COVID-19-Coronavirus State and Local Fiscal Recovery Funds	SLFRP1026	21.027	<u>\$ 609,269</u>
<u>DEPARTMENT OF EDUCATION:</u>			
<u>Pass through payments:</u>			
Department of Education:			
Title 1 Grants to Local Educational Agencies	S010A120046/S010A130046	84.010	\$ 508,800
Career and Technical Education - Basic Grants to States	V048A130046/V048A140046	84.048	49,147
Special Education - Grants to States (Special Education Cluster)	H027A130107/H027A140107	84.027	\$ 1,052,811
Special Education - Preschool Grant (Special Education Cluster)	H173A140112	84.173	<u>35,911</u>
Total Special Education Cluster			<u>\$ 1,088,722</u>
English Language Acquisition State Grants	Not Available	84.365	6,612
Supporting Effective Instruction State Grants	S367A130044/S367A140044	84.367	86,334
Student Support and Academic Enrichment Program	S424A170048	84.424	34,899
Education Stabilization Fund			
Elementary and Secondary School Emergency Relief Fund	S425D200008	84.425D	<u>1,383,704</u>
			<u>1,383,704</u>
Total Department of Education			<u>\$ 3,158,218</u>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
<u>Pass through payments:</u>			
Department of Education:			
COVID-19-Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	NU90TP922153	93.354	<u>\$ 29,319</u>
Total Component Unit School Board			<u><u>\$ 4,890,317</u></u>
Total Expenditures of Federal Awards			<u><u>\$ 7,102,215</u></u>

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF FLUVANNA, VIRGINIA

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Fluvanna, Virginia under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the County of Fluvanna, Virginia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Fluvanna, Virginia.

Note 2 - Summary of Significant Accounting Policies

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

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

Note 3 - Food Donation

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

Note 4 - De Minimis Cost Rate

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

Note 5 - Subrecipients

No awards were passed through to subrecipients.

Note 6 - Loan Balances

The County has no loans or loan guarantees which are subject to reporting requirements for the current year.

Note 7 - Relationship to Financial Statements

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

Intergovernmental federal revenues per the basic financial statements:

Primary government:		
General Fund	\$	<u>2,363,396</u>
Total primary government	\$	<u>2,363,396</u>
Component Unit School Board:		
School Operating Fund	\$	3,796,806
School Cafeteria Fund		<u>1,093,511</u>
Total component unit school board	\$	<u>4,890,317</u>
Total federal expenditures per basic financial statements	\$	<u>7,253,713</u>
Federal Interest Subsidy	\$	<u>(151,498)</u>
Total federal expenditures per the Schedule of Expenditures of Federal Awards	\$	<u>7,102,215</u>

COUNTY OF FLUVANNA, VIRGINIA

Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

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>Assistance Listing #</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
84.425	COVID-19-Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs.	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II - Financial Statement Findings

There are no financial statement findings to report.

Section III - Federal Award Findings and Questioned Costs

There are no federal award findings and questioned costs to report.

Section IV - Prior Year Findings

There were no prior year findings.

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

TAB E

MEETING DATE:	December 20, 2023				
AGENDA TITLE:	Fluvanna County Staff Survey Results				
MOTION(s):	N/A				
BOS 2 YEAR GOALS?	Yes	No	If yes, which goal(s):		
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
STAFF CONTACT(S):	Eric Dahl, County Administrator				
PRESENTER(S):	Eric Dahl, County Administrator				
RECOMMENDATION:	N/A				
TIMING:	Routine				
DISCUSSION:	Presenting results of the 2023 County Staff Survey.				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	Fluvanna County Staff Survey Results				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
					X

2023 Fluvanna County Staff Opinion Survey

Average Score less than 3.00 for questions 1-15
or 6.00 for questions 16-19

	Survey Date (# of Responses)	May 2012 (122)	Feb 2014 (103)	Jul 2016 (81)	Jul 2018 (97)	Dec 2023 (84)
Please indicate the extent to which you agree or disagree with each statement by checking the appropriate box.	Strongly Disagree (1) ----- (5) Strongly Agree					
1. Appropriate attention is given to the safety of employees.		2.94	3.63	3.53	3.97	3.45
2. Problems are handled fairly.		2.75	3.27	3.17	3.61	3.13
3. Staff members are appropriately recognized for job accomplishments.		2.43	3.06	2.94	3.48	2.99
4. My performance is judged as fairly as possible.		3.23	3.56	3.63	3.80	3.61
5. I hear about changes to policies or procedures.		3.00	3.41	3.38	3.62	3.20
6. I have the opportunity to attend job-related training or conferences.		2.99	3.66	3.62	4.00	3.56
7. I am happy with my job.		3.47	3.76	3.74	4.15	3.93
8. Free and open communication is encouraged.		2.85	3.29	3.38	3.74	3.42
9. Fluvanna County is dedicated to providing quality services.		2.93	3.86	3.65	3.94	3.51
10. I have the right supplies and equipment to do my job.		3.14	3.50	3.81	4.23	3.68
11. I have the opportunity to contribute to changes in policy or procedures.		2.46	3.04	3.07	3.44	2.95
12. Fluvanna County promotes equal opportunity for all staff members.		2.86	3.43	3.43	3.69	3.20
13. The training I receive here helps me do a better job.		3.23	3.64	3.54	3.84	3.55
14. I am treated with courtesy and respect.		3.56	3.77	3.85	4.07	3.87
15. I enjoy being part of this organization.		3.52	3.84	3.85	4.18	4.00
Rating Our Organization	Worst (1) ----- (10) Best					
16. How is overall staff morale for Fluvanna County employees?		3.70	5.74	5.53	6.36	5.52
17. How good do you think we are today as an organization?		4.29	6.18	6.02	6.55	5.93
18. How good do Fluvanna County residents think we are?		4.07	5.63	5.64	5.98	5.89
19. How good do you think our organization will be a year from now?		7.07	7.78	6.38	6.94	6.56

2023 Fluvanna County Staff Opinion Survey

20. I believe it is more important to:	a. Increase employee pay	31%
	b. Increase County contributions to employee health plans	2%
	c. Both are of equal importance	67%

21. My supervisor evaluates my job performance on a yearly basis.	a. Yes, using the County’s performance appraisal form	57%
	b. Yes, using some other document	13%
	c. Yes, verbally only	3%
	d. No	27%

22. I have utilized the County’s no cost Employee Assistance Program (EAP) for a confidential counseling (in-person or online), resources to support a work-life balance and emotional health needs.	a. Yes	9%
	b. No	91%

23. I would like the County to offer the following program, benefit or professional development for employees:	
<ul style="list-style-type: none"> • Preventative health incentives such as reimbursed gym membership. • Gym membership reimbursement. • Comp time. • Health Savings Account. • Gym memberships. places like the ymca offer corporate membership and the county can offer incentives for employees to use them to stay healthy like reimbursement or more vacation days. • Gym memberships; free use of the landfill; comp time; match for 457 plans for all employees; tax relief program; structured pay plan; retention bonuses. • Be able to pay personal property taxes with pre tax dollars, like the county jail employees • Roth Program. • I think we should have more safety training. • Professional job-related seminars to enhance Employees' knowledge and skills. • Leadership training, diversity training, CPR and AED class. 	

2023 Fluvanna County Staff Opinion Survey

- I think the yearly raises for employees should be merit based, not just based on the current inflation rate.
- Some really need to take courses on being a great leader and Boss.
- Merit based raises.
- I think that the county should consider a stipend for employees that do not use county health insurance plans but have insurance elsewhere.
- More affordable health plan and pay increase, Bonuses.
- Child care.
- EAP - Legal Shield Enrollment Process to help all employees to establish a Will and POA.
- In my department, From the Director down to the employees, we should understand risk management and why. There's a difference between residential/commercial. Our directors/supervisors should have training and understanding issues such as personnel, conflicts, differences. (Having an attitude of less is more is not professional).
- Paid conferences for employees that want to amplify their excellence or talents.
- Gym or access to a gym for exercise.
- The need for any training must be asked for, it is not recognized by my supervisor and provided without me asking.
- Professional Development.
- Benefits.
- Classes and just being appreciated.
- Health & Wellness Fair. Also, incentives for non-smokers. It's not fair smokers get to take frequent breaks not offered to those who choose not to smoke.
- Benefit.
- Merit raises and career paths.
- Retention pay.
- 100% Health Benefits and Retirement coverage.
- Equal respect.
- The department is in need of a career development program, better opportunities for classes to further our education, more opportunities for advancement.
- Cafeteria--Gym membership--Vacation Day on Birthday.

2023 Fluvanna County Staff Opinion Survey

- I would like to see the county grow by bringing good businesses in that will help provide jobs to our residents to help them have a more fulfilling life. I think we could do so much more for the elderly residents by having organizations that are willing to provide their time and abilities to help fix items around homes etc. I think we could do a better job with our youth in mentoring them, a mentoring program could be set up with volunteers from our county staff that would be beneficial. Our school system is not doing enough to engage the children, teach the children or hold them responsible for their actions. We have Louisa right beside us that is constantly engaging the youth. A lot of our own kids are going there because of the events they hold not just sports but other activities. If we don't take an active role in the children of this county the streets will teach them the things we don't address. This will lead to more criminal activity and less respect for the county.

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

TAB F

MEETING DATE:	December 20, 2023				
AGENDA TITLE:	Adoption of the Fluvanna County Board of Supervisors December 6, 2023 Meeting Minutes.				
MOTION(s):	I move the meeting minutes of the Fluvanna County Board of Supervisors Regular Meeting on Wednesday December 6, 2023, be adopted.				
BOS 2 YEAR GOALS?	Yes	No	If yes, list goals(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
				XX	
STAFF CONTACT(S):	Caitlin Solis, Clerk to the Board				
PRESENTER(S):	Eric Dahl, County Administrator				
RECOMMENDATION:	Approve				
TIMING:	Routine				
DISCUSSION:	None.				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	Draft Minutes December 6, 2023.				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
					X

**FFLUVANNA COUNTY BOARD OF SUPERVISORS
REGULAR MEETING MINUTES
Carysbrook Performing Arts Center
8880 James Madison Hwy, Fork Union, VA 23055
December 6, 2023
Regular Meeting 5:00pm**

MEMBERS PRESENT: Mozell Booker, Fork Union District, Chair
John M. (Mike) Sheridan, Columbia District
Tony O’Brien, Rivanna District
Chris Fairchild, Cunningham District

ABSENT: Patricia Eager, Palmyra District, Vice Chair

ALSO PRESENT: Eric M. Dahl, County Administrator
Kelly Harris, Assistant County Administrator
Dan Whitten, County Attorney
Caitlin Solis, Clerk for the Board of Supervisors

1 - CALL TO ORDER, PLEDGE OF ALLEGIANCE, & MOMENT OF SILENCE

At 5:02pm, Chair Booker called to order the Regular Meeting of December 6, 2023. After the recitation of the Pledge of Allegiance, a moment of silence was observed.

3 - ADOPTION OF AGENDA

- Mr. Dahl asked to discuss adding Non-profit Work Session in January to New Business

MOTION:	Accept the Agenda, for the December 6, 2023 Regular Meeting of the Board of Supervisors, as amended.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
ACTION:				Second	Motion
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

4 - COUNTY ADMINISTRATOR’S REPORT

Mr. Dahl reported on the following topics:

Announcements and Updates - New Employees

- Milio Curcio, Emergency Services, EMT Advanced Life Support (ALS), Started November 27th
- Danielle Robertson, Social Services, Benefit Programs Specialist III, Started November 27th
- Luke Sheridan, E911, E911 Communications Officer, December 5, 2023
- Colin Gates, Sheriff’s Office, Deputy In Training, December 4, 2023

Spotlight on Business

- Studio 55, local hand crafts vendor mall ribbon cutting, December 8th at 3:00pm, Village Station 13652James Madison Hwy
- Palmyra Arts Fest, Saturday December 9, 2023; 24 Local Vendors, Food Trucks, Face painting, Santa arrives at 11am
- Fork Union Lights up Tree Lighting, December 9th, 4-8pm, December 10th 3-7pm, refreshments will be served, and carriage rides

Next BOS Meetings:

Day	Date	Time	Purpose	Location
Wed	Dec 20	7:00 PM	Regular Meeting	Performing Arts Center
Wed	Jan 3	5:00 PM	Organizational/Regular Meeting	Performing Arts Center
Wed	Jan 3	7:00 PM	Solar Informational Work Session	Performing Arts Center
Wed	Jan 17	7:00 PM	Regular Meeting	Performing Arts Center

5 - PUBLIC COMMENTS #1

At 5:07pm, Chair Booker opened the first round of Public Comments.

- Curtis Putnam, 16400 James Madison Hwy, spoke in opposition to the resolution entitled “A RESOLUTION SUPPORTING ISRAEL, CONDEMNING TERRORISM AND PROTECTING HUMAN RIGHTS.” He is also opposed to renovating the old registrar office so it can be used as the County Attorney office and suggested replacing the building.
- James Kelly, 363 Manor Blvd, commented on the schools carry-over requests, asked for a population study and to fund the bathroom renovation at the elementary school on the CIP.

Board of Supervisors Minutes

- Sam Richardson, 41 Lafayette, spoke in support of the resolution entitled “A RESOLUTION SUPPORTING ISRAEL, CONDEMNING TERRORISM AND PROTECTING HUMAN RIGHTS.”

With no one else wishing to speak, Chair Booker closed the first round of Public Comments at 5:17pm.

6 - PUBLIC HEARING

None.

7 - ACTION MATTERS

A Resolution Supporting Israel, Condemning Terrorism And Protecting Human Rights – Eric Dahl, County Administrator

With the terrorist attacks that occurred on Israel on October 7, 2023 and the ensuing loss of innocent human lives, a resolution of solidarity is before the Board of Supervisors for their consideration.

MOTION:	Adopt the resolution entitled “A RESOLUTION SUPPORTING ISRAEL, CONDEMNING TERRORISM AND PROTECTING HUMAN RIGHTS.”				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
ACTION:			Motion		Second
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

RISE Project/VATI Update and Letter of Support – Gary Wood, President of Firefly and Galen Creekmore, Key Accounts and Member Engagement Representative

Mr. Wood and Mr. Creekmore updated the Board on Firefly coverage, 94.6% of Fluvanna County homes have access to high speed internet; projected timelines, and the 2024 VATI Grant.

VATI 2024 Grant Project Figures in Fluvanna

- Total passings within VATI 2024 Grant – 147
- Total Miles of Fiber in VATI 2024 Grant – 4
- Total Firefly Investment in VATI 2024 Grant – \$240,000
- Requested county match – \$0

Next Steps

- Approve the resolution to support the inclusion of Fluvanna County in the VATI 2024 grant
- Send the letter of support to be included in the VATI 2024 application

MOTION:	Adopt the resolution entitled “A RESOLUTION OF SUPPORT FOR THE AWARD OF THE FIREFLY/TJPDC VATI 2024 GRANT APPLICATION.”				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
ACTION:				Second	Motion
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

Advertise for a Public Hearing to Enact Section 4-2-5 of the County Code to Prohibit Dogs from Running Off-Leash on Certain County Property – Dan Whitten, County Attorney

Background

- Over the past several years, the number of dogs running off-leash in Pleasant Grove Park has gotten out of control. We are starting to get many complaints about patrons on the trail being bitten by a dog off leash with the owner not in the vicinity.
- We have also been getting complaints about situations with individuals with multiple dogs on trails that are off leash and not in their view.
- We have been getting many complaints about dogs on/around soccer fields at Pleasant Grove Park while children are practicing and playing.
- The Library has started to become a big problem as well as patrons using the trail access there are letting their dogs out of the vehicle running free around children and adults causing issues with bites and frightened patrons.

Current Policy

- 09. PARKS AND RECREATION
- 9.2. Park and Trail Regulations
- BOS Approved – March 7, 2018
- 9.2.1. Regulations. The following regulations apply to all County park areas:
 - A. Park and trails are open Dawn to Dusk, unless otherwise posted.
 - B. Park shelters are first come, first served (unless a posted reservation).
 - C. Dogs on a leash at all times, except in Designated Off-Leash Areas specified in section 9.2.3. below.
 - D. Please pick up after your dog; waste bags provided.
 - E. Fishing is permitted with proper license.
 - F. Horses must remain on designated Equestrian Trails.

Board of Supervisors Minutes

- G. Bikes yield to horses; BOTH yield to pedestrians on trails.
- H. Leave No Trace; please do not litter.
- I. Permits are required and additional guidance will be provided for use of picnic shelters, pole barns, grounds, sports fields, and for any special event
- J. A 10 MPH driving limit is designated on non-paved roads.
- K. No person will deposit or dump any refuse of any kind, except in the receptacles provided.
- 9.2.2. Prohibitions. The following are prohibited in Fluvanna County parks:
 - A. Motorized vehicles on trails and in open spaces.
 - B. Alcoholic Beverages (without proper permit).
 - C. Open Fires (without P&R permission).
 - D. Camping/Overnight (without P&R permission).
 - E. Removal of flora/fauna (without P&R permission).
 - F. Hunting and trapping (without express BOS authorization).
 - G. Pets and horses on athletic fields.
 - H. Golfing on athletic fields.
- 9.2.3. Dog Leash Requirements. Dogs must remain on-leash at all times while in county parks, except in designated off-leash areas or at special events during prescribed times, and as described below:
 - A. Never Off-Leash Areas
 - 1. Horse Trailer Parking.
 - 2. Multipurpose, soccer, and baseball/softball fields (and dogs never allowed on playing fields).
 - 3. Playgrounds.
 - B. Off-Leash Allowed Areas
 - 1. Dog Park.
 - 2. Dog Run Field A.
 - 3. Dog Run Field B.
 - 4. Sandy Beach (certain times).
 - C. Always Leash in Hand Areas. Trails east of Ball Fields.

Ordinance Not A Policy

- With our current policy, we are unable to enforce any offenses with dogs off leash except to charge the owners with “trespassing” in accordance with Virginia Code 18.2-119 which is a class 1 misdemeanor.
- If there were to be an ordinance for County property then there would be more enforcement with possible civil penalties.

Proposed New Ordinance Restrictions

- No dog shall run unrestricted, as defined in this section, on County property.
- “Unrestricted” means not under the control of the owner or his agent either by leash, cord, chain, or primary enclosure when off the property or premises of the owner or custodian. An electronic device does not qualify as a leash, cord or chain.
- Any person who is the owner or custodian of a dog found unrestricted in the County shall be in violation of this section.
- Any dog found unrestricted shall be impounded, except that if the rightful owner of the dog can be immediately ascertained and located, then that owner shall be allowed to have custody of the animal, but may be subject to issuance of a civil penalty for violation of this Section.

Proposed New Ordinance Exemptions

- 1) Service dogs whose handler is unable because of a disability to use a harness, leash, or other tether, or the use of a harness, leash, or other tether would interfere with the service animal's safe effective performance of work or tasks.
- 2) Law Enforcement Dogs
- 3) Dogs within county-designated, off-leash trails, dog park and exercise areas.
- 4) County approved event including obedience training class or show, agility training or field trials, or similar activity where dogs are under the control of the owner or custodian.

Proposed New Ordinance Penalties

- Penalty- A violation of this section by a habitual offender, defined as an owner or custodian having three or more violations of this section within two years, may result in a civil penalty of fifty dollars (\$50.00).

MOTION:	Advertise the amendments to the County Code to enact Section 4-2-5 for a public hearing to be held January 17, 2024.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O’Brien	Mr. Sheridan
ACTION:			Motion	Second	
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

Board of Supervisors Minutes

Tourism Strategic Plan – Revised 2023 – Jennifer Schmack, Director of Economic Development and Aaron Spitzer, Director of Parks and Recreation

In February 2023, the Economic Development and Tourism Advisory Committee (EDTAC) initiated an update of the 2018 Tourism Strategic Plan, finalizing revisions in November.

The Executive Summary and SWOT Analysis remained largely unchanged, only minor grammatical edits were made. Additionally, the Strategic Goals were adjusted to align with the tasks completed between revisions

- After some discussion the Board suggested some changes to the 2023 Revised Fluvanna County Tourism Strategic Plan.

MOTION:	Adopt the 2023 Revised Fluvanna County Tourism Strategic Plan, as amended.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
ACTION:				Motion	Second
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

Virginia American Revolution 250 Commission – Jennifer Schmack, Director of Economic Development
 Established by the General Assembly in 2020, the Virginia American Revolution 250 Commission (VA250) serves to commemorate the 250th anniversary of the American Revolution, the Revolutionary War, and the independence of the United States in the Commonwealth of Virginia, one of the former colonies and future states, where much of this history took place.

A primary goal of the Commission is to convene and facilitate a multi-year series of robust events, including three national signature events annually through 2026 and dozens of Virginia-specific signature events that mark key anniversaries and events across every corner of the state.

Forming a Local VA250 Committee will enable Fluvanna to join in the planning for this large-scale commemoration, we ask that the Board of Supervisors engage the Economic Development and Tourism Advisory Committee (EDTAC) to serve as Fluvanna County’s VA250 Committee, and designate the Director of Economic Development as the liaison to work with the VA250 Commission, who will serve as the local contact with the state commission, participate in planning events, and communicate regularly on events occurring within Fluvanna County.

For those localities that form official Local VA250 Committees, as evidenced by the passing of a resolution of support, the designation of a local contact, and the formation of a Local VA250 Committee, the state commission will provide grant funding opportunities for commemorative events and make available programs to include traveling exhibitions and teacher resources.

MOTION:	Adopt a Resolution entitled, “A Resolution By The Fluvanna County Board of Supervisors Relating to The Support of the Virginia America 250 Commission.”				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
ACTION:				Motion	Second
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

FY23 to FY24 Carryover Requests - County – Tori Melton, Director of Finance

Per Fluvanna County Financial Finance Policies - Budget 3.1.10 Reappropriation of Balances (Carryovers):

Had budget authority in FY23

1. Initiative/Project was started in FY23, but was not able to be completed.
 - a. Meets existing policy.
2. Initiative/project not started in FY23 due to circumstances.
 - a. Meets existing policy.

No budget authority in FY23

1. Requesting carryover of FY23 remaining funds to cover certain one-time special or capital projects that are not already approved/funded.
 - a. Does not meet existing policy.
2. Requesting carryover of FY23 remaining funds for unanticipated operating expenses not included in the FY24 budget
 - a. i.e., Not funded in FY24, but request/need has been identified; asking for unexpended FY23 dollars to cover that request/need (rather than wait until FY25 budget).
 - b. Does not meet existing policy.

MOTION:	Approve the following carryover requests of FY23 unexpended budget lines from the listed departments to the FY24 Department Budget lines as specified and in the amounts listed:				
	Item	Department	Budget Line	Amount	Meets Policy
	A	Social Services	Personnel	\$13,359	No
	B	Sheriff's Office	Substance & Lodging	\$8,000	Yes
	C	Sheriff's Office	Convention and Education Vehicle Power &	\$4,000	Yes
	D	Sheriff's Office	Equipment	\$2,800	Yes
	E	Sheriff's Office	Police Supplies	\$3,800	Yes
	F	Sheriff's Office	EDP Equipment	\$6,800	Yes
	G	E911	Professional Services	\$150,000	Yes
	H	E911	Professional Services	\$20,000	No
	I	Emergency Services	Professional Services	\$4,552	Yes
	J	Emergency Services	Contract Services Vehicle Repair &	\$1,400	Yes
	K	Emergency Services	Maintenance	\$2,023	Yes
	L	Emergency Services	Maintenance Contracts	\$560	Yes
	M	Emergency Services	Advertising	\$852	Yes
	N	Emergency Services	Telecommunications	\$385	Yes
	O	Emergency Services	Office Supplies	\$2,563	Yes
	P	Emergency Services	Vehicle Fuel	\$3,269	Yes
	Q	Emergency Services	Uniform/Wearing Apparel Oxygen Purchase &	\$2,678	Yes
	R	Emergency Services	Demurrage	\$376	Yes
	S	Emergency Services	Furniture & Fixtures	\$140	Yes
	T	Emergency Services	EDP Equipment	\$280	Yes
	U	Planning	Professional Services	\$4,542	Yes
	V	Parks & Rec	Site Improvements	\$4,000	Yes
	Total				\$236,379
With a total amount of \$236,379 to be re-appropriated;					
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
ACTION:				Second	Motion
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

FY23 to FY24 Carryover Requests - Schools – Tori Melton, Director of Finance

Fluvanna County Public Schools are requesting a local funds carryover from FY23 to FY24 for:

- \$30,000 to Local Funds – Administration, Attendance, Health – this would allow the schools to have a study conducted to look at the Student Potential Analysis, which can help to analyze school population capacity in our existing schools.
- \$488,891.92 to CIP – Central Bathroom Renovations – this project has been in the CIP for the last couple of fiscal years unfunded and it would allow a portion of the larger CIP project to begin before FY25.

MOTION:	Deny carryover of FY23 Fluvanna County Public Schools unexpended local funds in the amount of \$30,000; Admin, Attendance, & Health – Student Potential Analysis \$30,000				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
ACTION:				Second	Motion
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

MOTION:	Approved carryover of FY23 Fluvanna County Public Schools unexpended local funds in the amount of \$488,891.92 to the FY24 CIP Budget (Schools), for the following item: Central Bathroom Renovation \$488,891.92				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
ACTION:				Second	Motion
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

Board of Supervisors Minutes

County Attorney and Commonwealth's Attorney Building Restoration – Calvin Hickman, Director of Public Works
County Attorney's Office:

Since the Registrar's office moved out of the Village of Palmyra, the building was in need of upgrading if the building was going to be utilized for office space. With the County hiring and creating a new County Attorney's office, the old Registrar's office was determined the best and only viable space. As Public Works and contractors were undergoing the beginning restoration, serious issues were uncovered in the building and the cost estimates to get the work completed has increased dramatically. The included presentation shows the current condition of the space and anticipated costs to restore the building.

Commonwealth Attorney's Office:

The Commonwealth Attorney's building basement has had moisture issues in the basement for some time. The basement is minimally utilized on a daily basis, but a request has come forward to utilize the basement again for a meeting room. In addition, files are accessed periodically in file cabinets in this space. Beyond this request, there is an overall issue with dehumidification in this space that cannot be corrected without the proper flooring treatment and the installation of an entire HVAC system to deal with the dehumidification in the building. The included presentation shows the current condition of space and anticipated costs to upgrade the building.

- After some discussion, the Board directed staff to pay for renovations from the Capital Reserve Maintenance Fund and bring the agenda item back at a future meeting.

Recommendation for Appointment to the Board of Zoning Appeals – Eric Dahl, County Administrator

The Fluvanna County Board of Supervisors recommends Board of Zoning Appeals (BZA) members, who are then appointed by the Fluvanna County Circuit Court to serve. One position available with a term to begin January 1, 2023 and end December 31, 2028.

MOTION:	Recommend to the Circuit Court Peter von Keyserling, for appointment to The Board of Zoning Appeals, At-large position, with a term to begin January 1, 2024 and ending December 31, 2028.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
ACTION:			Second		Motion
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

7A – BOARDS AND COMMISSIONS

MOTION:	Move the Board of Supervisors approve the following Board, Commission, or Committee appointment(s)/reappointments(s):				
BOARD/COMMISSION/COMMITTEE	APPOINTEES		APPT/ REAPPT	BEGINS TERM	ENDS TERM
Community Policy and Management Team - Region Ten Community Services Board Representative	Mark Hineline		Appt	12/6/2023	N/A
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
ACTION:				Motion	Second
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

8 – PRESENTATIONS

Regional Transit Governance Study – Lucinda Shannon, Transportation Program Manager, TJPDC and Dr. Stephanie Amoaning-Yankson, Ph. D., Deputy Project Manager, AECOM

Thomas Jefferson Planning District Commission (TJPDC) worked collaboratively with its member jurisdictions to improve transit service in the region. Over the past year, the region undertook a collaborative effort to develop a Transit Vision Plan to establish a clear, long-term vision for efficient, equitable and effective transit service for the region. Led by the TJPDC and supported by the City of Charlottesville, Albemarle County, and DRPT, the Transit Vision Plan established a unified vision for transit service in Region 10, which is made up of the counties of Albemarle, Fluvanna, Greene, Louisa, Nelson, and the City of Charlottesville.

VDOT Quarterly Report – Scott Thornton, Residency Administrator/Louisa Residency

Mr. Thornton gave an update on VDOT projects in the county including, roadside work, tree trimming and ditching; potential Monish Gate solutions. The Board pointed out various road issues to be corrected.

9 - CONSENT AGENDA

The following items were discussed before approval:

Q - Resolution Recognizing Charles Wilford Palmer V – Eagle Scout

The following items were approved under the Consent Agenda for December 6, 2023:

- Minutes of November 15, 2023 – Caitlin Solis, Clerk to the Board
- Minutes of November 20, 2023 – Caitlin Solis, Clerk to the Board
- Accounts Payable Report for October 2023 – Tori Melton, Director of Finance
- Emergency Management Budget Transfer to Emergency Services – Tori Melton, Finance Director
- Resolution Recognizing Charles Wilford Palmer V – Eagle Scout – Eric Dahl, County Administrator
- CRMF- Emergency Services - Repairs to Ambulance 49 – Jim True, Supervisor of Emergency Services

MOTION:	Approve the consent agenda, for the December 6, 2023 Board of Supervisors meeting, and to ratify Accounts Payable and Payroll for October 2023, in the amount of \$3,019,335.20.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
ACTION:				Second	Motion
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

10 - UNFINISHED BUSINESS

None.

11 - NEW BUSINESS

Non-profit Work Session in January Discussion – Eric Dahl, County Administrator

- The Board agreed to meet on January 24, 2024 at 5:00pm in the Morris Room in the County Administration Building for non-profit work session.

12 - PUBLIC COMMENTS #2

At 8:15pm, Chair Booker opened the second round of Public Comments. With no one wishing to speak, Chair Booker closed the second round of Public Comments at 8:15pm.

13 - CLOSED MEETING

MOTION:	At 8:16pm, move the Fluvanna County Board of Supervisors enter into a closed meeting, pursuant to the provisions of Section 2.2-3711 A.1, & A.8 of the Code of Virginia, 1950, as amended, for the purpose of discussing Personnel – County Administrator Performance; Legal Matters – AQUA Virginia Rate Increase.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
ACTION:				Motion	Second
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

MOTION:	At 9:19 pm, move Closed Meeting be adjourned and the Fluvanna County Board of Supervisors convene again in open session and “BE IT RESOLVED, the Board of Supervisors does hereby certify to the best of each member’s knowledge (i) only public business matters lawfully exempted from open meeting requirements under Section 2.2-3711-A of the Code of Virginia, 1950, as amended, and (ii) only such public business matters as were identified in the motion by which the closed meeting was convened were heard, discussed, or considered in the meeting.”				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
ACTION:				Motion	Second
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

MOTION TO EXTEND

- At 9:19pm, a motion was made to extend the Board of Supervisors meeting.

MOTION:	Approve a motion to extend the December 6, 2023 Regular Board of Supervisors meeting to 9:22pm.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
ACTION:				Second	Motion
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

Board of Supervisors Minutes

- The Board asked the County Attorney if emailing each other constitutes a meeting, Mr. Whitten answered that under FOIA, emailing back and forth is subject to a FOIA request, but is not considered a meeting.
- *At 9:22pm, a motion was made to extend the Board of Supervisors meeting.*

MOTION:	Approve a motion to extend the December 6, 2023 Regular Board of Supervisors meeting to 9:22pm.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
ACTION:				Second	Motion
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

14 - ADJOURN

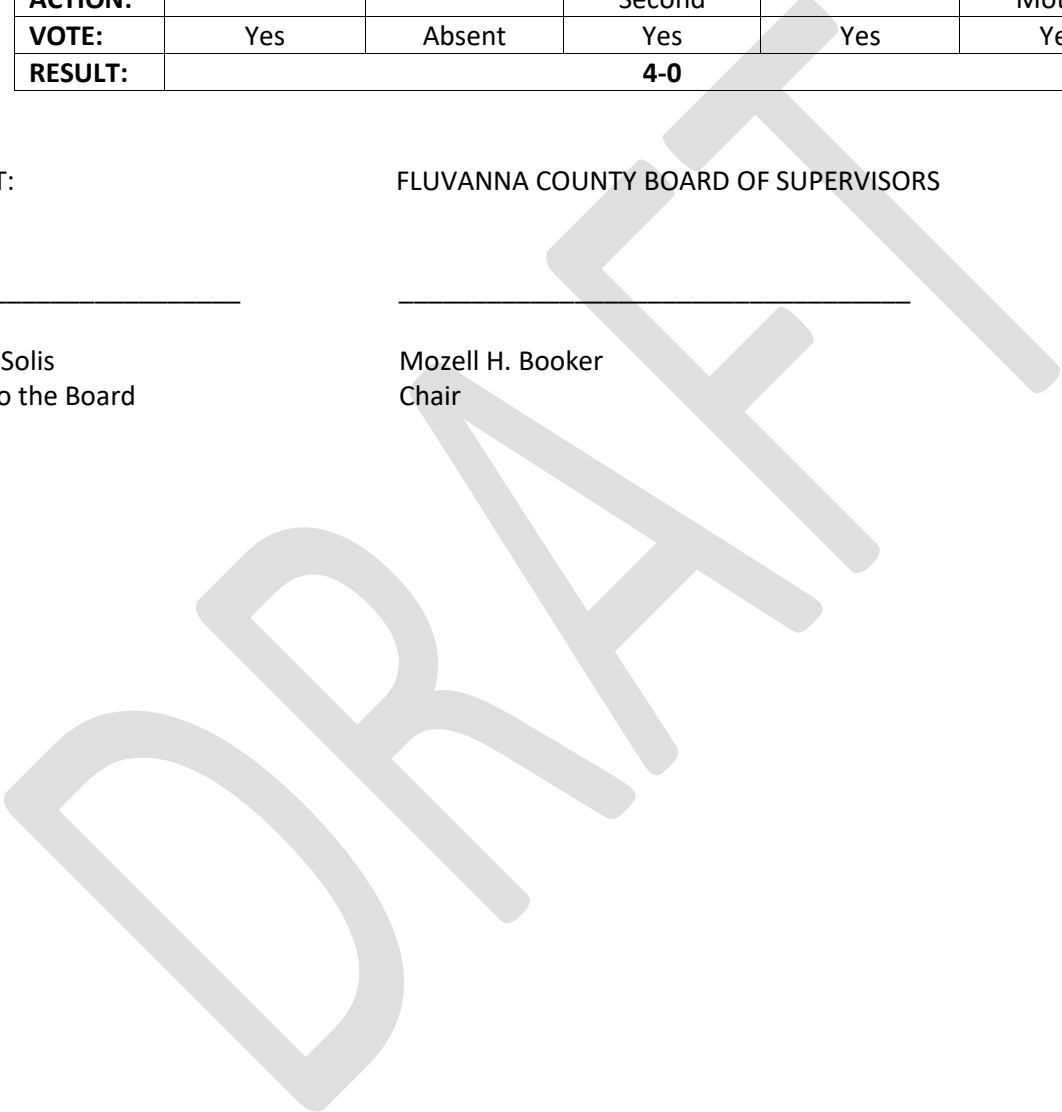
MOTION:	Adjourn the regular meeting of Wednesday, December 6, 2023 at 10:23pm.				
MEMBER:	Mrs. Booker	Mrs. Eager	Mr. Fairchild	Mr. O'Brien	Mr. Sheridan
ACTION:			Second		Motion
VOTE:	Yes	Absent	Yes	Yes	Yes
RESULT:	4-0				

ATTEST:

FLUVANNA COUNTY BOARD OF SUPERVISORS

 Caitlin Solis
 Clerk to the Board

 Mozell H. Booker
 Chair





BOARD OF SUPERVISORS

County of Fluvanna
Palmyra, Virginia

RESOLUTION No. 40-2023

A RESOLUTION SUPPORTING ISRAEL, CONDEMNING TERRORISM AND PROTECTING HUMAN RIGHTS

WHEREAS, on October 7, 2023, during the Jewish holiday of Shemini Atzeret, Hamas, an organization deemed a terrorist organization by the United States and other countries, launched a coordinated attack on Israel, resulting in the kidnapping and slaughter of unarmed civilians; and

WHEREAS, the ensuing conflict has caused immense suffering, loss of innocent lives, and has inflicted widespread damage on a peaceful civilian population; and

WHEREAS, the residents of the Gaza Strip are not Israel’s enemies, with many such residents opposing Hamas’ terrorist actions; and

WHEREAS, we encourage and support the efforts of global leadership to reduce harm to uninvolved civilians; and

WHEREAS, we are deeply concerned about the escalating violence, loss of life, and the impacts of this terror attack on innocent civilians; and

WHEREAS, it is essential for local communities to stand together against acts of terrorism and express solidarity with those affected by such atrocities; and

WHEREAS, the County of Fluvanna stands firmly against any form of terrorism, violence, and extremism that undermines the principles of coexistence, peace, and human dignity.

NOW, THEREFORE, BE IT RESOLVED that the Fluvanna County Board of Supervisors:

1. Stands in solidarity with the right of the State of Israel, as a sovereign nation, to defend itself and its residents against the despicable acts of Hamas and aligned terrorist groups,
2. Stands in solidarity with the right of all people, to live in peace and security,
3. Stands in solidarity with the Jewish and Muslim communities, and strongly condemns all anti-Semitic and anti-Muslim sentiment and actions.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Fluvanna County Board of Supervisors at a meeting of the Board held on the 6th day of December 2023:

	AYE	NAY	ABSTAIN	ABSENT	MOTION	SECOND
Mozell H. Booker, Fork Union District	X					
Patricia B. Eager, Palmyra District				X		
Christopher Fairchild, Cunningham District	X				X	
Anthony P. O’Brien, Rivanna District	X					
John M. Sheridan, Columbia District	X					X

Attest:

Mozell H. Booker, Chair

Fluvanna County Board of Supervisors



BOARD OF SUPERVISORS
County of Fluvanna
Palmyra, Virginia
RESOLUTION No. 41-2023

A RESOLUTION OF SUPPORT FOR THE AWARD OF THE FIREFLY/TJPDC VATI 2024 GRANT APPLICATION

WHEREAS, Fluvanna County is committed to bringing universal broadband internet access to its citizens across the county; and

WHEREAS, Firefly Fiber Broadband has developed a grant application with the Thomas Jefferson Planning District serving as the lead applicant with the county being one of multiple counties included in the project to make fiber to the home broadband internet service available to the unserved locations in the county; and

WHEREAS, the preliminary planning for the application has identified 110 additional locations in the county as being unserved without access to speeds faster than 100 mbps download or 20 mbps upload, and the preliminary design includes 3 miles of fiber optic cable to be installed in the county to make service available to those locations, with a cost estimate of \$240,000 for the construction, creating a need for additional grant funding to make the project financially feasible; and

WHEREAS, this project will seek grant funds from the Virginia Department of Housing and Community Development through its Virginia Telecommunications Initiative (VATI) with an application on or before 19 December 2023; and

Be it resolved that Fluvanna County fully supports and encourages the award of the Firefly/TJPDC VATI 2024 grant application to help ensure every unserved and underserved citizen has access to high speed broadband;

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Fluvanna County Board of Supervisors on this 6th day of December 2023.

	AYE	NAY	ABSTAIN	ABSENT	MOTION	SECOND
Mozell H. Booker, Fork Union District	X					
Patricia B. Eager, Palmyra District				X		
Chris Fairchild, Cunningham District	X					
Anthony P. O'Brien, Rivanna District	X					X
John M. Sheridan, Columbia District	X				X	

Attest:

Mozell H. Booker, Chair

Fluvanna County Board of Supervisors



BOARD OF SUPERVISORS
County of Fluvanna
Palmyra, Virginia
RESOLUTION No. 42-2023

**A RESOLUTION BY THE FLUVANNA COUNTY BOARD OF SUPERVISORS
RELATING TO THE SUPPORT OF THE VIRGINIA AMERICA 250 COMMISSION**

WHEREAS, The Board of Supervisors of Fluvanna County is dedicated to the furtherance of economic development and tourism; and

WHEREAS, The Virginia America 250 Commission (VA250) was created in 2020 by the General Assembly for the purpose of preparing for and commemorating the 250th anniversary of Virginia’s participation in American independence; and

WHEREAS, VA250 has requested that each locality form a committee to aid in planning for the commemoration period; and

WHEREAS, Fluvanna County will form a local VA250 committee; and

WHEREAS, the committee will plan and coordinate programs occurring within the locality and communicate regularly with VA250; and

WHEREAS, the Board of Supervisors wishes to undertake this endeavor with VA250 to promote and commemorate this important historic milestone.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF FLUVANNA:

1. The Board of Supervisors hereby desires to support the Virginia America 250 Commission and their efforts to commemorate the 250th anniversary of Virginia’s participation in American independence.
2. Fluvanna County will form a committee to aid in the planning for the commemoration period.

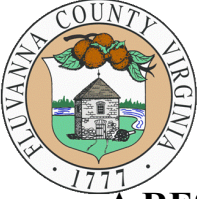
THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Fluvanna County Board of Supervisors on this 6th day of December 2023.

	AYE	NAY	ABSTAIN	ABSENT	MOTION	SECOND
Mozell H. Booker, Fork Union District	X					
Patricia B. Eager, Palmyra District				X		
Chris Fairchild, Cunningham District	X					
Anthony P. O’Brien, Rivanna District	X				X	
John M. Sheridan, Columbia District	X					X

Attest:

Mozell H. Booker, Chair

Fluvanna County Board of Supervisors



BOARD OF SUPERVISORS
County of Fluvanna
Palmyra, Virginia
RESOLUTION No. 43-2023

**A RESOLUTION RECOGNIZING CHARLES WILFORD PALMER V
AWARD OF EAGLE SCOUT STATUS**

The Fluvanna County Board of Supervisors adopted the following resolution on Wednesday, December 6, 2023:

WHEREAS, the Boy Scouts of America was incorporated by Mr. William D. Boyce on February 8, 1910; and

WHEREAS, the Boy Scouts of America was founded to promote citizenship, training, personal development and fitness of individuals; and

WHEREAS, Charles Wilford Palmer V has completed all the requirements for becoming an Eagle Scout; and

WHEREAS, Charles has been examined by an Eagle Scout Board of Review and deemed worthy of the Eagle Scout award; and

WHEREAS, Boy Scout Troop 138 will be convening an Eagle Scout Court of Honor on December 9, 2023 at 7:00 p.m. at St. Peter and Paul Catholic Church, 4309 Thomas Jefferson Pkwy, Palmyra, Virginia; and

WHEREAS, the Fluvanna County Board of Supervisors fully supports the programs of the Boy Scouts of America and recognizes the important services they provide to the youth of our Country.

NOW, THEREFORE BE IT RESOLVED that the Fluvanna County Board of Supervisors joins Charles’ family and friends in congratulating him on his achievements, the award of Eagle Scout status and acknowledges the good fortune of the County to have such an outstanding young man as one of its citizens.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Fluvanna County Board of Supervisors at a regular meeting of the Board held on the 6th of December, 2023, by the following vote:

	AYE	NAY	ABSTAIN	ABSENT	MOTION	SECOND
Mozell H. Booker, Fork Union District	X					
Patricia B. Eager, Palmyra District				X		
Chris Fairchild, Cunningham District	X					
Anthony P. O’Brien, Rivanna District	X					X
John M. Sheridan, Columbia District	X				X	

Attest:

Mozell H. Booker, Chair

Fluvanna County Board of Supervisors



COUNTY OF FLUVANNA

“Responsive & Responsible Government”

BOS 2023-12-20 p.287 of 344
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

TAB G

MEMORANDUM

Date: December 13, 2023
From: Finance Department
To: Board of Supervisors
Subject: Accounts Payable Report for November 2023

1. Staff recommends that the Board of Supervisors ratify the expenditures in the attached report and summarized below.

CATEGORY	AMOUNT
General	\$830,388.64
Capital Improvements	\$167,939.80
Debt Service	\$0.00
Sewer	\$4,080.22
Fork Union Sanitary District	\$13,098.99
Zion Crossroads Water & Sewer	\$7,036.31
TOTAL AP EXPENDITURES	\$1,022,543.96
Payroll	\$1,374,680.79
TOTAL	\$2,397,224.75

MOTION

I move the Accounts Payable and Payroll be ratified for November 2023 in the amount of \$2,397,224.75.

Encl:
AP Report

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna			From Date: 11/1/2023					
2	Accounts Payable List			To Date: 11/30/2023					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
5	Fund # - 100 GENERAL FUND								
6	GENERAL FUND								
7	ANGELA M. SCOLFORO, TRUSTEE	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 101323	107549	10/13/2023	11/8/2023	652.82		
8	ANGELA M. SCOLFORO, TRUSTEE	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 102723	107869	10/27/2023	11/8/2023	652.82		
9	MINNESOTA LIFE INS. CO	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 102723	107867	10/27/2023	11/8/2023	485.25		
10	MINNESOTA LIFE INS. CO	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 101323	107547	10/13/2023	11/8/2023	535.94		
11	TREASURER OF VIRGINIA	SHERIFF'S FEE PAY TO C/W	OCT '23 SHERIFFS FEE	78641	11/1/2023	11/30/2023	731.14		
12	VACORP	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 102723	107868	10/27/2023	11/8/2023	1,063.91		
13	VACORP	CLEARING ACCOUNT-	Payroll Run 1 - Warrant 101323	107548	10/13/2023	11/8/2023	1,109.59		
14						Total:	\$5,231.47		
15									
16	REAL ESTATE TAXES								
17	ASKEW, REBECCA S	RE 2023 - 1ST	RE 2023 13-10-3	107996	11/1/2023	11/2/2023	45.33		
18	MCDONALD, DEBORAH P	RE 2023 - 1ST	RE 2023 18A-9-320	107997	11/1/2023	11/2/2023	53.72		
19	SCHRAM, WENDY	RE 2023 - 1ST	RE 2023 47-15-3	107998	11/1/2023	11/2/2023	234.22		
20	TOMS, JAMES O JR & ANN C	RE 2023 - 1ST	RE 2023 10-A-16A	107999	11/1/2023	11/2/2023	129.31		
21						Total:	\$462.58		
22									
23	PERSONAL PROPERTY TAXES								
24	CROCKERT, JAMES	PP 2023 - 1ST	PP 2023 201160	108002	11/1/2023	11/2/2023	27.00		
25	LOUDEN, MICHAEL DANIEL	P P 2022 - 1ST	PP 2022 31841	108000	11/1/2023	11/2/2023	47.07		
26	LOUDEN, MICHAEL DANIEL	P P 2022 - 1ST	PP 2022 31841	108000	11/1/2023	11/2/2023	444.10		
27	LOUDEN, MICHAEL DANIEL	PP 2022 - 2ND	PP 2022 31841	108000	11/1/2023	11/2/2023	424.56		
28						Total:	\$942.73		
29									
30	OTHER LOCAL TAXES								
31	GIBSON, LAURA KAY	ADMIN FEE VEHICLE LICENSE	PP 2023 31354	108003	11/1/2023	11/2/2023	66.02		
32	HARLIN SYKES	ADMIN FEE TRAILER LICENSE	PP 2023 7936	108006	11/1/2023	11/2/2023	92.87		
33	LOUDEN, MICHAEL DANIEL	ADMIN FEE VEHICLE LICENSE	PP 2022 31841	108000	11/1/2023	11/2/2023	33.00		
34	RAY, KELLY DEAN	ADMIN FEE VEHICLE LICENSE	PP 2022 228596	108001	11/1/2023	11/2/2023	70.13		
35	SLECHTA JR, SCOTT RANDOLPH	ADMIN FEE VEHICLE LICENSE	PP 2023 32516	108004	11/1/2023	11/2/2023	65.13		
36	SPIVEY, JONATHAN KEITH	ADMIN FEE VEHICLE LICENSE	PP 2023 231467	108005	11/1/2023	11/2/2023	10.41		
37	TOWN OF SCOTTSVILLE	SALES TAX-	SALES TAX	78642	11/16/2023	11/30/2023	166.88		
38	WATKINS, DARLENE	ADMIN FEE VEHICLE LICENSE	PP 2023 212740	108007	11/1/2023	11/2/2023	98.71		
39						Total:	\$603.15		
40									
41	BOARD OF SUPERVISORS								
42	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	31.50		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna		From Date: 11/1/2023						
2	Accounts Payable List		To Date: 11/30/2023						
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
43	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	84.24		
44	FLUVANNA REVIEW	ADVERTISING	BOS-FR 1/4-13X PG AD-SOLAR ENERGY	2023F41-8	10/12/2023	11/2/2023	305.50		
45	MIKE SHERIDAN (JOHN)	MILEAGE ALLOWANCES	REIMBURSE-LOCAL TRAVEL MILEAGE	111723	11/17/2023	11/22/2023	651.07		
46	MOZELL H. BOOKER	MILEAGE ALLOWANCES	REIMBURSE-2023 VACO CONF 11/12-	11212023	11/21/2023	11/22/2023	154.71		
47	MOZELL H. BOOKER	SUBSISTENCE & LODGING	REIMBURSE-2023 VACO CONF 11/12-	11212023	11/21/2023	11/22/2023	338.01		
48	PITNEY BOWES INC	POSTAL SERVICES	MULTIPLE DEPT SUPPLY: E-Z SEAL 4 OZ	1024190503	11/3/2023	11/13/2023	2.42		
49						Total:	\$1,567.45		
50									
51	COUNTY ADMINISTRATOR								
52	BANK OF AMERICA	DUES OR ASSOCIATION	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	692.00		
53	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	21.95		
54	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	(\$347.57)		
55	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	358.24		
56	FLUVANNA REVIEW	ADVERTISING	ADMIN-FR 1/4-13 COLOR PG AD "LAKE	2023F41-7	10/12/2023	11/2/2023	150.00		
57	FLUVANNA REVIEW	ADVERTISING	ADMIN-FR 1/4-13X PG AD COLOR	2023F42-7	10/19/2023	11/2/2023	150.00		
58	PITNEY BOWES INC	POSTAL SERVICES	MULTIPLE DEPT SUPPLY: E-Z SEAL 4 OZ	1024190503	11/3/2023	11/13/2023	2.42		
59	PITNEY BOWES PURCHASE PWR	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USAGE	80009090015156	11/19/2023	11/22/2023	4.51		
60	PITNEY BOWES PURCHASE PWR	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USAGE	80009090015156	11/19/2023	11/22/2023	15.53		
61	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MONTHLY STATEMENT FOR ALL DEPTS	8072108745	10/28/2023	11/2/2023	60.48		
62	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	MULTIPLE DEPTS COMMUNICATIONS	T460362	11/1/2023	11/13/2023	48.34		
63						Total:	\$1,155.90		
64									
65	COUNTY ATTORNEY								
66	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	37.97		
67	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	26.40		
68	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	14.42		
69	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	427.14		
70	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	50.94		
71	CHARLOTTESVILLE SETTLEMENT	PROFESSIONAL SERVICES	CO ATTY-TMP:22-A-66C 0.398ACRE,	FLUVANNACOU	9/22/2023	11/17/2023	962.20		
72	DELORIA & HOFMANN LLP	COUNTY ATTY LEGAL-	FLUV CO PROF SRVCS, MATTER: 16-	163043	11/1/2023	11/17/2023	518.40		
73	DELORIA & HOFMANN LLP	COUNTY ATTY LEGAL-	FLUV CO PROF SRVCS, MATTER: 16-	163043	11/1/2023	11/17/2023	6,263.00		
74	DELORIA & HOFMANN LLP	COUNTY ATTY LEGAL-	FLUV CO PROF SRVCS, MATTER: 16-	163043	11/1/2023	11/17/2023	420.00		
75	MATTHEW BENDER & CO INC	BOOKS/PUBLICATIONS	COMM & CO ATTY'S-LEXIS NEXIS (OCT	3094764036	10/31/2023	11/13/2023	53.00		
76						Total:	\$8,773.47		
77									
78	COMMISSIONER OF THE REVENUE								
79	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	9.78		
80	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	23.16		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna		From Date: 11/1/2023						
2	Accounts Payable List		To Date: 11/30/2023						
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
81	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	50.07		
82	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	73.70		
83	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	91.81		
84	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	30.28		
85	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS- CONT. LEASE &	31535929	11/11/2023	11/22/2023	200.00		
86	COMMISSIONERS OF THE REVENUE	CONVENTION AND	COR-12/13 DEC 2023 MEETING	111523	11/15/2023	11/17/2023	75.00		
87	J.D. POWER	PRINTING AND BINDING	COR-BOOK OLDER USED CAR: 1/1/24-	ORDUS259226	11/16/2023	11/17/2023	299.05		
88	J.D. POWER	PRINTING AND BINDING	COR-USED CAR GUIDE-SO EASTERN	ORDUS262898	11/16/2023	11/17/2023	404.00		
89	J.D. POWER	PRINTING AND BINDING	COR-BOOK POWERSPORTS 1/1/24-	ORDUS265373	11/20/2023	11/22/2023	96.35		
90	JAMES RIVER SOLUTIONS	VEHICLE FUEL	VARIOUS DEPTS COST OF FUEL FOR	11012023	11/1/2023	11/17/2023	32.80		
91	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MONTHLY STATEMENT FOR ALL DEPTS	8072108745	10/28/2023	11/2/2023	56.97		
92							Total:		
93							\$1,442.97		
94	REASSESSMENT								
95	PEARSON'S APPRAISAL SERVICE INC	PROFESSIONAL SERVICES	COR-APPRAISAL SRVCS FOR F.C. 2025	INVOICE#2:	11/16/2023	11/17/2023	13,253.83		
96							Total:		
97							\$13,253.83		
98	TREASURER								
99	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	TREAS-IMARK PREMIUM REFILL INK FOR	1GCF-649K-	10/25/2023	11/2/2023	101.60		
100	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	TREASURER-64XL INK CARTRIDGES	1P3N-RVHF-	11/19/2023	11/22/2023	85.98		
101	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	TREASURER-FUNGLAM THERMAL	1PLX-RMWG-	11/14/2023	11/22/2023	123.56		
102	BUSINESS DATA OF VA, INC.	PROFESSIONAL SERVICES	TREASURER-CONSULTING,TRAVEL &	01-2481	8/2/2023	11/13/2023	700.00		
103	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	132.96		
104	PITNEY BOWES	LEASE/RENT	TREAS-SENDPRO C AUTO METER	3318237702	10/29/2023	11/2/2023	564.84		
105	VIRGINIA DEPT. OF MOTOR VEHICLES	DMV-ONLINE	TREASURER-ACCT# 546001282025	110623	11/6/2023	11/13/2023	2,850.00		
106	VIRGINIA DEPT. OF MOTOR VEHICLES	DMV-ONLINE	TREASURER-USE AGREEMENT SVCS	202327700010	10/4/2023	11/17/2023	65.00		
107							Total:		
108							\$4,623.94		
109	INFORMATION TECHNOLOGY								
110	AMAZON CAPITAL SERVICES	ADP SUPPLIES	IT-RACKSTUDS DUO20 1RU RACK	1CHT-G1C4-	11/2/2023	11/13/2023	28.98		
111	AMAZON CAPITAL SERVICES	ADP SUPPLIES	IT-ICC TELEPHONE STAINLESS STEEL	1DPY-T1NR-	10/30/2023	11/13/2023	29.52		
112	AMAZON CAPITAL SERVICES	FURNITURE & FIXTURES	IT-RACKSTUDS DUO20 1RU RACK	1CHT-G1C4-	11/2/2023	11/13/2023	116.38		
113	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	29.00		
114	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	46.00		
115	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	54.99		
116	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	188.66		
117	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	239.88		
118	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	650.93		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna		From Date: 11/1/2023						
2	Accounts Payable List		To Date: 11/30/2023						
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
119	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	1,156.00		
120	BANK OF AMERICA	ADP SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	1,259.48		
121	BANK OF AMERICA	ADP SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	127.84		
122	BANK OF AMERICA	ADP SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	220.00		
123	BANK OF AMERICA	ADP SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	243.84		
124	BANK OF AMERICA	ADP SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	289.72		
125	BANK OF AMERICA	ADP SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	387.00		
126	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	50.94		
127	DELL MARKETING, L.P.	ADP SUPPLIES	IT-BASE,DS,WD22TB4 US 180W (2)	10708763383	11/3/2023	11/13/2023	517.48		
128	DELL MARKETING, L.P.	EDP EQUIPMENT	IT-PROSUPPORT PLUS: NEXT BUSINESS	10645426224	3/3/2023	11/22/2023	4,487.76		
129	FIREFLY	TELECOMMUNICATIONS	IT & E911- INTERNET MONTHLY	11068NOV23	11/1/2023	11/2/2023	1,733.54		
130	PROGENT CORPORATION	PROFESSIONAL SERVICES	IT- BILLABLE SRVCS FOR REMOTE	162349	10/31/2023	11/13/2023	203.30		
131	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MONTHLY STATEMENT FOR ALL DEPTS	8072108745	10/28/2023	11/2/2023	35.99		
132	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	MULTIPLE DEPTS COMMUNICATIONS	T460362	11/1/2023	11/13/2023	84.92		
133	VISION GOVERNMENT SOLUTIONS,	ADP SERVICES	IT-VAMANET 11/1/23-11/30/23	110250	11/1/2023	11/2/2023	300.00		
134								Total:	\$12,482.15
135									
136	FINANCE								
137	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	321.35		
138	IMAGETREND, INC	CONTRACT SERVICES	BILLING BRIDGE PROF SRVS SAAS-SEPT	PS-INV103625	9/30/2023	11/13/2023	1,313.53		
139	MILLIMAN, INC.	PROFESSIONAL SERVICES	FIN-BASIC SVC-6/30/23 GASB 74 & GASB	36VML0923FLU	9/20/2023	11/22/2023	5,000.00		
140	PITNEY BOWES INC	POSTAL SERVICES	MULTIPLE DEPT SUPPLY: E-Z SEAL 4 OZ	1024190503	11/3/2023	11/13/2023	2.42		
141	PITNEY BOWES PURCHASE PWR	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USAGE	80009090015156	11/19/2023	11/22/2023	135.63		
142	ROBINSON, FARMER, COX	PROFESSIONAL SERVICES	FY22 COST ALLOCATION PLAN	101823	10/18/2023	11/13/2023	3,850.00		
143	VACORP	WORKER'S COMPENSATION	FIN- WORKERS' COMP ANNAUL 7/1/22-	108378	11/2/2023	11/22/2023	5,156.00		
144								Total:	\$15,778.93
145									
146	REGISTRAR/ELECTORAL BOARD								
147	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	1.71		
148	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	2.28		
149	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	2.85		
150	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	3.42		
151	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	3.99		
152	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	4.56		
153	BANK OF AMERICA	POSTAL SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	6.84		
154	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	(\$73.77)		
155	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	80.40		
156	BENJ. FRANKLIN PRINTING CO.	OFFICE SUPPLIES	REGISTRAR-ENVELOPE 706-3A, NO. 10,	45658	11/10/2023	11/17/2023	600.11		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna		From Date: 11/1/2023						
2	Accounts Payable List		To Date: 11/30/2023						
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
157	DANIEL GRAFF	CONVENTION AND	REIMBURSE-MEALS DURING CANVASS	111523	11/15/2023	11/17/2023	122.15		
158	JEFFERSON CENTRE PROPERTIES	LEASE/RENT	NOV FLUV CO RENT & JEFFERSON CTR	110123	11/1/2023	11/2/2023	150.00		
159	ROMAN BAKKE	CONVENTION AND	REIMBURSE-11/3-SUPPLIES FOR	111523	11/15/2023	11/17/2023	121.31		
160	SCOTT NEWMAN	CONVENTION AND	REIMBURSE-11/3- SUPPLIES FOR	111523	11/3/2023	11/17/2023	58.46		
161									
162									
163	HUMAN RESOURCES								
164	ANTHEM EAP	OTHER OPERATING	HR-EAP FEES FOR 11/1/23-11/30/23	205382574400	10/25/2023	11/2/2023	25.80		
165	BANK OF AMERICA	EMPLOYEE RECOGNITION	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	181.17		
166	BANK OF AMERICA	EMPLOYEE RECOGNITION	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	487.38		
167	BANK OF AMERICA	EMPLOYEE RECOGNITION	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	567.61		
168	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	(\$22.50)		
169	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	166.98		
170	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	32.13		
171	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	52.26		
172	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MONTHLY STATEMENT FOR ALL DEPTS	8072108745	10/28/2023	11/2/2023	92.72		
173	VIRGINIA DEPARTMENT OF STATE	PROFESSIONAL SERVICES	HR- CCRE-SOR NAME SEARCH (9) FOR	CJIS-34171	11/1/2023	11/13/2023	180.00		
174									
175									
176	GENERAL DISTRICT COURT								
177	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	138.19		
178	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MONTHLY STATEMENT FOR ALL DEPTS	8072108745	10/28/2023	11/2/2023	206.35		
179									
180									
181	DRUG COURT								
182	OAR JEFFERSON AREA COMM.	CONVENTION AND	DRUG COURT SERVICES JULY-SEPT	04062021/ JUL-	10/11/2023	11/22/2023	266.00		
183	OAR JEFFERSON AREA COMM.	EDP EQUIPMENT	DRUG COURT SERVICES JULY-SEPT	04062021/ JUL-	10/11/2023	11/22/2023	2,788.33		
184	OAR JEFFERSON AREA COMM.	MILEAGE ALLOWANCES	DRUG COURT SERVICES JULY-SEPT	04062021/ JUL-	10/11/2023	11/22/2023	990.03		
185	OAR JEFFERSON AREA COMM.	OFFICE SUPPLIES	DRUG COURT SERVICES JULY-SEPT	04062021/ JUL-	10/11/2023	11/22/2023	1,707.53		
186	OAR JEFFERSON AREA COMM.	PROFESSIONAL SERVICES	DRUG COURT SERVICES JULY-SEPT	04062021/ JUL-	10/11/2023	11/22/2023	25,400.64		
187									
188									
189	CLERK OF THE CIRCUIT COURT								
190	AMAZON CAPITAL SERVICES	EDP EQUIPMENT	CIRCUIT CT-SCOTCH BRAND PRECISION	1MXK-KLJQ-	11/5/2023	11/13/2023	78.73		
191	AMAZON CAPITAL SERVICES	FURNITURE & FIXTURES	CIRCUIT CT-HOMEK CHAIR MAT FOR	16HL-RDQY-	11/18/2023	11/22/2023	50.36		
192	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	CIRCUIT CT-BAND-AID BRAND ADHESIVE	1WVY-7FN7-	10/30/2023	11/2/2023	136.40		
193	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	CIRCUIT CT-SCOTCH BRAND PRECISION	1MXK-KLJQ-	11/5/2023	11/13/2023	41.60		
194	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	CIRCUIT CT-BSKSSK SINK CADDY	1KJF-9GCH-	11/8/2023	11/13/2023	48.75		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna		From Date: 11/1/2023						
2	Accounts Payable List		To Date: 11/30/2023						
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
195	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	CIRCUIT CT-SMEAD STANDARD FILE	1MPT-H949-	11/15/2023	11/17/2023	54.57		
196	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	CIRCUIT CT-PENTEL SUPER HI-	1LVD-7QXW-	11/16/2023	11/22/2023	218.38		
197	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	9.53		
198	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	18.42		
199	BC GROUP HOLDINGS INC.	PRINTING AND BINDING	CIRCUIT CT-FULL COLOR YMCKO	INV7204471	11/20/2023	11/22/2023	189.99		
200	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	CIRCUIT CT-LEASE CONT CHRGR FOR	31535930	11/11/2023	11/17/2023	289.00		
201	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS- CONT. LEASE &	31535929	11/11/2023	11/22/2023	98.03		
202	CANON SOLUTIONS AMERICA, INC.	OFFICE SUPPLIES	CIRCUIT CT-SUPPLY FOR COPIER	148722743	11/3/2023	11/22/2023	190.00		
203	LOGAN SYSTEMS, INC.	PROFESSIONAL SERVICES	CIRCUIT CT-PROF SRVCS PER CONT	58296	11/15/2023	11/17/2023	2,668.75		
204	U.S. POSTAL SERVICE	POSTAL SERVICES	CIRCUIT CT- USPS (POSTAGE BY	110623	11/6/2023	11/13/2023	1,500.00		
205	VIRGINIA BUSINESS SYSTEMS	BLDGS EQUIP REP & MAINT	CIRCUIT CT-SMUDGES WHEN PRINTING	3542509	11/9/2023	11/17/2023	485.97		
206	VIRGINIA COURT CLERKS'	DUES OR ASSOCIATION	CIRCUIT CT-PROG FEE FOR RECERT. IN	110623	11/6/2023	11/13/2023	450.00		
207								Total:	\$6,528.48
208									
209	COMMONWEALTH ATTY								
210	AMANDA GALLOWAY	MILEAGE ALLOWANCES	REIMBURSE-VA BEHAVIORAL HEALTH	110323	11/3/2023	11/13/2023	150.29		
211	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	COMM ATTY-WIRE FILING TRAYS	1JNL-6JFL-CJH1	11/1/2023	11/13/2023	17.78		
212	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	119.88		
213	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	365.40		
214	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	267.92		
215	JEFF HAISLIP	MILEAGE ALLOWANCES	REIMBURSE LOCAL TRAVEL MILEAGE	110923	11/9/2023	11/17/2023	170.51		
216	MATTHEW BENDER & CO INC	MAINTENANCE CONTRACTS	COMM & CO ATTY'S-LEXIS NEXIS (OCT	3094764036	10/31/2023	11/13/2023	106.00		
217	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MONTHLY STATEMENT FOR ALL DEPTS	8072108745	10/28/2023	11/2/2023	456.70		
218								Total:	\$1,654.48
219									
220	SHERIFF								
221	ADVANCE AUTO PARTS	VEHICLE/POWER EQUIP	FCSO-CARQUEST STD R85334 OIL	7306329085730	10/17/2023	11/2/2023	2.30		
222	ADVANCE AUTO PARTS	VEHICLE/POWER EQUIP	FCSO-RX WEATHERARMOR 21", RX	7306329920307	10/26/2023	11/2/2023	33.48		
223	ADVANCE AUTO PARTS	VEHICLE/POWER EQUIP	FCSO-ENGINE OIL FILTER 1 1 EA, OIL	7306330586376	11/1/2023	11/13/2023	75.30		
224	ADVANCE AUTO PARTS	VEHICLE/POWER EQUIP	FCSO-BATTERY GOLD 1 EA DH 1 E,	7306331375637	11/9/2023	11/17/2023	147.39		
225	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	FCSO-ANKER 332 USB-C HUB (5 IN 1)	149J-36QP-	10/29/2023	11/2/2023	17.99		
226	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	FCSO-MOUNT-IT! SMALL TV MONITOR	13GV-4CNQ-	10/26/2023	11/2/2023	19.97		
227	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	FCSO-MARBRASSE DESK ORGANIZER	19X6-JNC3-	10/29/2023	11/2/2023	29.89		
228	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	FCSO-VECELO TALL END SIDE TABLES,	1DGM-NRFP-	10/19/2023	11/2/2023	64.99		
229	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	FCSO-ROLANSTAR CORNER SHELF	1911-QJCX-	10/25/2023	11/2/2023	345.17		
230	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	FCSO-KASTER 2 PACKS EN-EL9	1WD9-W3Y3-	11/3/2023	11/13/2023	13.59		
231	AXON ENTERPRISES INC	POLICE SUPPLIES	FCSO-YELLOW X26P CEW,HANDLE, UPS	INUS197586	10/26/2023	11/17/2023	28,525.32		
232	AXON ENTERPRISES INC	POLICE SUPPLIES	FCSO-YELLOW X26P CEW,HANDLE,	INUS198646	10/31/2023	11/17/2023	28,525.32		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna		From Date: 11/1/2023						
2	Accounts Payable List		To Date: 11/30/2023						
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
233	BANK OF AMERICA	INVESTIGATIVE SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	75.00		
234	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	29.83		
235	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	301.50		
236	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	201.66		
237	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	749.16		
238	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	76.42		
239	CANON FINANCIAL SERVICES, INC.	MAINTENANCE CONTRACTS	MULTIPLE DEPTS- CONT. LEASE &	31535929	11/11/2023	11/22/2023	441.00		
240	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	FCSSO-MONTHLY STATEMENT FOR 10/16-	310191749OCT2	10/16/2023	11/2/2023	1,026.04		
241	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	FCSSO-MONTHLY STATEMENT FOR 10/16-	309797542OCT2	10/16/2023	11/13/2023	184.71		
242	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	FCSSO-MONTHLY STATEMENT FOR 11/7-	309903768NOV2	11/7/2023	11/17/2023	169.79		
243	FLUVANNA ACE HARDWARE	OFFICE SUPPLIES	FCSSO-LONG REACH MATCH 75CT,	98737	10/31/2023	11/2/2023	10.98		
244	FLUVANNA ACE HARDWARE	OFFICE SUPPLIES	FCSSO-INV 98372 & 98737	ACCT 218/10-31-	10/31/2023	11/13/2023	19.96		
245	FLUVANNA ACE HARDWARE	POLICE SUPPLIES	FCSSO-HALF FACE RESP P100 M, WINTER	98913 ACCT	11/15/2023	11/17/2023	115.27		
246	GALLS, LLC.	UNIFORM/WEARING APPAREL	FCSSO-MOAB 3 RESPONSE TACTICAL	025916491	10/10/2023	11/2/2023	124.24		
247	GALLS, LLC.	UNIFORM/WEARING APPAREL	FCSSO-MOAB 3 RESPONSE TACTICAL	025887980	10/6/2023	11/2/2023	132.99		
248	GALLS, LLC.	UNIFORM/WEARING APPAREL	FCSSO-REEBOK WOMENS SUBLITE	025984484	10/17/2023	11/13/2023	122.99		
249	GALLS, LLC.	UNIFORM/WEARING APPAREL	FCSSO-UA MICRO G VALSETZ LTHR WP	026050381	10/24/2023	11/13/2023	158.99		
250	HENRY SCOTT FIELDING	UNIFORM/WEARING APPAREL	REIMBURSEMENT TOWARD PURCHASE	110123	10/20/2023	11/2/2023	100.00		
251	JAMES RIVER SOLUTIONS	VEHICLE FUEL	VARIOUS DEPTS COST OF FUEL FOR	11012023	11/1/2023	11/17/2023	10,331.30		
252	JORDAN SEAY-ALLEN	UNIFORM/WEARING APPAREL	REIMBURSEMENT TOWARD PURCHASE	110123	10/5/2023	11/2/2023	142.16		
253	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSSO-UNIT#5-OIL CHANGE,TIRE ROT., 21	RO#7770	10/16/2023	11/2/2023	60.55		
254	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSSO-UNIT#12-ST INSPEC, OIL	RO#7933	10/31/2023	11/2/2023	666.90		
255	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSSO-UNIT#9-OIL CHANGE,TIRE ROT.,21	RO#7703	10/12/2023	11/2/2023	766.40		
256	LARRY K GOODSON JR & ANNETTE R	VEHICLES REP & MAINT	FCSSO-UNIT#24-OIL CHANGE, TIRE ROT.,	RO#8239	11/10/2023	11/17/2023	45.00		
257	LEXIPOL, LLC	MAINTENANCE CONTRACTS	FCSSO-LAW ENFORCEMENT FULL	INVLEX18827	8/31/2023	11/2/2023	11,939.10		
258	LEXIPOL, LLC	MAINTENANCE CONTRACTS	FCSSO-ANNUAL LAW ENFORC POLIICY	INVLEX18826	9/1/2023	11/2/2023	15,717.75		
259	MAGNET FORENSICS LLC	INVESTIGATIVE SERVICES	FCSSO-2AX04, SMS MAGNET AXIOM 1/1/24-	SIN062722	10/18/2023	11/17/2023	2,710.13		
260	MANSFIELD OIL COMPANY OF	VEHICLE FUEL	FCSSO-FUEL USAGE	SQLCD-885770	11/2/2023	11/13/2023	66.91		
261	MANSFIELD OIL COMPANY OF	VEHICLE FUEL	FCSSO-FUEL USAGE FOR 11/1/23-11/15/23	SQLCD-889394	11/20/2023	11/22/2023	82.16		
262	PITNEY BOWES INC	OFFICE SUPPLIES	FCSSO-CHARGES FOR 10/18/23 RED INK	1024098490	10/18/2023	11/2/2023	91.29		
263	PITNEY BOWES PURCHASE PWR	POSTAL SERVICES	FCSSO-METER REFILL & USAGE	80009090003002	10/20/2023	11/2/2023	208.99		
264	SHULL'S AUTOMOTIVE, INC.	VEHICLES REP & MAINT	FCSSO-LIC 231139L DILLWYN TOW	1002080-	10/23/2023	11/2/2023	200.00		
265	STAPLES CONTRACT & COMMERCIAL,	FURNITURE & FIXTURES	MONTHLY STATEMENT FOR ALL DEPTS	8072108745	10/28/2023	11/2/2023	529.47		
266	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MONTHLY STATEMENT FOR ALL DEPTS	8072108745	10/28/2023	11/2/2023	383.66		
267	THE POLICE AND SHERIFFS PRESS	UNIFORM/WEARING APPAREL	FCSSO-HOLOVIEW ID CARD (R) SECURE	184783	11/2/2023	11/13/2023	17.60		
268	THOMAS S CUSTER	UNIFORM/WEARING APPAREL	REIMBURSEMENT TOWARD PURCHASE	110123	10/20/2023	11/2/2023	115.95		
269	UPS	POSTAL SERVICES	FCSSO-LATE PAYMENT FEE	0000Y9X292433	10/28/2023	11/13/2023	1.46		
270	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	MULTIPLE DEPTS COMMUNICATIONS	T460362	11/1/2023	11/13/2023	206.11		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna		From Date: 11/1/2023						
2	Accounts Payable List		To Date: 11/30/2023						
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
271	VERIZON WIRELESS	TELECOMMUNICATIONS	E911 & FCSSO-MONTHLY STATEMENT	9948803262	11/8/2023	11/17/2023	2,775.48		
272	WAGNER'S MOBILE GLASS & MIRROR	VEHICLES REP & MAINT	FCSSO-LIC 178-192L #4 WINDSHIELD-(3RD	I007449	10/26/2023	11/2/2023	410.00		
273							Total: \$109,309.61		
274									
275	E911								
276	AMAZON CAPITAL SERVICES	BLDGS EQUIP REP & MAINT	E911-TRUE IMAGE CF226X 26X	1VCP-LT3C-	11/6/2023	11/13/2023	48.79		
277	AMAZON CAPITAL SERVICES	BLDGS EQUIP REP & MAINT	E911-TP-LINK USB WIFI ADAPTER FOR	1JK3-67H3-3THJ	10/18/2023	11/13/2023	49.54		
278	AMAZON CAPITAL SERVICES	BLDGS EQUIP REP & MAINT	E911-FARBERWARE COUNTERTOP	1QXR-16VY-	11/6/2023	11/13/2023	119.99		
279	AMAZON CAPITAL SERVICES	BLDGS EQUIP REP & MAINT	E911-AMAZON BASICS 500-WATT	1VGN-RJG7-	11/5/2023	11/13/2023	149.03		
280	AMAZON CAPITAL SERVICES	BLDGS EQUIP REP & MAINT	E911-AT&T 210 BASIC TRIMLINE	1FR6-GYVL-	11/11/2023	11/17/2023	49.40		
281	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	E911-AT&T 210 BASIC TRIMLINE	1FR6-GYVL-	11/11/2023	11/17/2023	47.94		
282	APRIL BADGETT	CONVENTION AND	REIMBURSE-ACPO/NENA VA INTER.	103123	10/31/2023	11/2/2023	176.50		
283	AT&T CORP	TELECOMMUNICATIONS	E911-FLUV ESINET MONTHLY	9037333806	10/16/2023	11/2/2023	5,562.49		
284	AT&T MOBILITY	TELECOMMUNICATIONS	E911-MONTHLY STATEMENT FOR 10/19-	28784406274X10	10/18/2023	11/13/2023	2.19		
285	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	30.00		
286	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	276.46		
287	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	339.46		
288	BANK OF AMERICA	IT SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	3.19		
289	BANK OF AMERICA	IT SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	129.90		
290	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	15.00		
291	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	23.80		
292	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	31.50		
293	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	52.06		
294	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	90.30		
295	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	176.00		
296	BANK OF AMERICA	MAINTENANCE CONTRACTS	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	247.92		
297	BANK OF AMERICA	PROFESSIONAL SERVICES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	29.00		
298	BANK OF AMERICA	TELECOMMUNICATIONS	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	4.99		
299	BANK OF AMERICA	TELECOMMUNICATIONS	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	54.99		
300	BRIAN DEANE	CONVENTION AND	REIMBURSE-APCO/NENA VA INTER.	110123	11/1/2023	11/2/2023	176.50		
301	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	76.42		
302	COMCAST CORPORATION	TELECOMMUNICATIONS	E911-PARTIAL MONTH CHARGES &	82996009300469	10/24/2023	11/2/2023	57.36		
303	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	E911-MONTHLY STATMENT FOR 10/19-	310214091OCT2	10/19/2023	11/2/2023	144.21		
304	FIREFLY	TELECOMMUNICATIONS	IT & E911- INTERNET MONTHLY	11068NOV23	11/1/2023	11/2/2023	550.00		
305	MICHAEL GRANDSTAFF	CONVENTION AND	REIMBURSE-APCO/NENA VA	110123	11/1/2023	11/2/2023	176.50		
306	MOTOROLA SOLUTIONS, INC.	MAINTENANCE CONTRACTS	E911-SRVC FROM 11/25/23 TO 11/24/24	8230429802	10/26/2023	11/2/2023	1,120.36		
307	MOTOROLA SOLUTIONS, INC.	PROFESSIONAL SERVICES	E911-CARRY ACCESSORY-	8281727732	9/30/2023	11/2/2023	159.66		
308	MOTOROLA SOLUTIONS, INC.	PROFESSIONAL SERVICES	E911-BATT IMPRES 2 LIION R IP67 3400T,	8281727675	9/30/2023	11/2/2023	2,748.20		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna			From Date: 11/1/2023					
2	Accounts Payable List			To Date: 11/30/2023					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
309	NEWEGG BUSINESS INC.	BLDGS EQUIP REP & MAINT	E911-ERGEAR DUAL MONITOR STAND-	1304737804	11/12/2023	11/17/2023	69.99		
310	NEWEGG BUSINESS INC.	BLDGS EQUIP REP & MAINT	E911-ERGEAR DUAL MONITOR STAND-	1304737805	11/12/2023	11/17/2023	69.99		
311	NEWEGG BUSINESS INC.	BLDGS EQUIP REP & MAINT	E911-ACER NITRO ED320QR BI 31.5"	1304734232	11/10/2023	11/17/2023	279.98		
312	NEWEGG BUSINESS INC.	BLDGS EQUIP REP & MAINT	E911-ACER NITRO ED320QR BI 31.5" 1920-	1304734233	11/10/2023	11/17/2023	279.98		
313	NEWEGG BUSINESS INC.	BLDGS EQUIP REP & MAINT	E911-ACER NITRO ED320QR BI 31.5"	1304733366	11/9/2023	11/17/2023	539.97		
314	NWG SOLUTIONS, LLC.	IT SERVICES	E911-MANAGED SRVCS, PATROL	64904	10/31/2023	11/2/2023	1,443.00		
315	NWG SOLUTIONS, LLC.	MAINTENANCE CONTRACTS	E911-MANAGED SRVCS, PATROL	64904	10/31/2023	11/2/2023	1,320.00		
316	NWG SOLUTIONS, LLC.	PROFESSIONAL SERVICES	E911-DOWNPAYMENT FOR STARWINDS	65208	11/8/2023	11/9/2023	19,490.63		
317	VA INFORMATION TECHNOLOGIES	TELECOMMUNICATIONS	MULTIPLE DEPTS COMMUNICATIONS	T460362	11/1/2023	11/13/2023	206.11		
318	VERIZON WIRELESS	PROFESSIONAL SERVICES	E911 & FCSD-MONTHLY STATEMENT	9948803262	11/8/2023	11/17/2023	240.32		
319	VERIZON WIRELESS	TELECOMMUNICATIONS	E911 & FCSD-MONTHLY STATEMENT	9948803262	11/8/2023	11/17/2023	435.41		
320	WENDY EDWARDS	CONVENTION AND	REIMBURSE-ACPO/NENA VA INTER.	110123	11/1/2023	11/2/2023	176.50		
321									
322									
						Total:	\$37,471.53		
323	FIRE AND RESCUE SQUAD								
324	ATLANTIC EMERGENCY SOLUTIONS,	CONTRACT SERVICES	EMERG-VIN*3208, TRAVEL TO SITE,B	16130ALB	11/15/2023	11/22/2023	344.00		
325	ATLANTIC EMERGENCY SOLUTIONS,	CONTRACT SERVICES	EMERG- VIN*3225, A PUMP PERF TEST	16131ALB	10/20/2023	11/22/2023	344.00		
326	DELL MARKETING, L.P.	EDP EQUIPMENT	EMERG-DELL LATITUDE 7330 RUGGED,	10700349439	9/25/2023	11/22/2023	183,275.61		
327	VERIZON WIRELESS	TELECOMMUNICATIONS	EMERG-MONTHLY STATEMENT FOR 9/28-	9947905247	10/27/2023	11/13/2023	28.21		
328									
329									
						Total:	\$183,991.82		
330	EMERGENCY SERVICES								
331	AMAZON CAPITAL SERVICES	EMS MEDICAL & LAB	EMS-KUNHE HEAVY DUTY 2 D CELL	1YCN-1GTN-	10/24/2023	11/2/2023	83.94		
332	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	EMS-AMERICAN FLAG 4X6 FT.,USA US	1RWH-7KRR-	10/26/2023	11/2/2023	32.59		
333	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	26.83		
334	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	28.43		
335	BANK OF AMERICA	OFFICE SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	42.12		
336	BANK OF AMERICA	VEHICLES REP & MAINT	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	13.50		
337	BANK OF AMERICA	VEHICLES REP & MAINT	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	48.92		
338	BANK OF AMERICA	VEHICLES REP & MAINT	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	49.24		
339	BANK OF AMERICA	VEHICLES REP & MAINT	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	89.15		
340	BANK OF AMERICA	VEHICLES REP & MAINT	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	125.00		
341	BANK OF AMERICA	VEHICLES REP & MAINT	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	126.90		
342	BOUND TREE MEDICAL LLC	EMS MEDICAL & LAB	EMS-SENSOR, MASIMO LNCS ADTX,	85120511	10/12/2023	11/2/2023	299.80		
343	BOUND TREE MEDICAL LLC	EMS MEDICAL & LAB	EMS- MONTHLY STATEMENT FOR NOV.	85136916	10/26/2023	11/17/2023	90.98		
344	BOUND TREE MEDICAL LLC	EMS MEDICAL & LAB	EMS-CUFF B/P INFANT BLUE LF 1/EA 24	85144503	11/2/2023	11/17/2023	97.23		
345	CHRISTOPHER VESS	VEHICLES REP & MAINT	REIMBURSE-FOR ETN 15A 125V	110923	11/9/2023	11/17/2023	62.15		
346	DEBRA G. PERINA,MD	CONTRACT SERVICES	EMS-OPERATIONAL MEDICAL	NO.1	11/16/2023	11/22/2023	10,000.00		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna			From Date: 11/1/2023					
2	Accounts Payable List			To Date: 11/30/2023					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
347	FIREFLY	TELECOMMUNICATIONS	EMS-INTERNET MONTHLY STATEMENT	26834NOV23	11/1/2023	11/17/2023	71.99		
348	HOWARD UNIFORM COMPANY	UNIFORM/WEARING APPAREL	EMS-5.11 S/S PROFESSIONAL POLO	266589-03	10/6/2023	11/2/2023	2,674.40		
349	HOWARD UNIFORM COMPANY	UNIFORM/WEARING APPAREL	EMS-5.11 S/S PROF POLO K823, PRO3 T-	266589-02	9/20/2023	11/13/2023	350.00		
350	HOWARD UNIFORM COMPANY	UNIFORM/WEARING APPAREL	EMS-5.11 S/S PROF POLO K823, PRO3 T-	266589-04	10/17/2023	11/13/2023	480.90		
351	HOWARD UNIFORM COMPANY	UNIFORM/WEARING APPAREL	EMS-5.11 S/S PROF POLO K112, MENS A	266589-06	11/6/2023	11/17/2023	409.00		
352	HOWARD UNIFORM COMPANY	UNIFORM/WEARING APPAREL	EMS-5.11 S/S PROF POLO K823,MENS A	266589-05	10/25/2023	11/17/2023	857.20		
353	JAMES RIVER SOLUTIONS	VEHICLE FUEL	VARIOUS DEPTS COST OF FUEL FOR	11012023	11/1/2023	11/17/2023	2,850.12		
354	LEXIPOL, LLC	CONTRACT SERVICES	EMS-EMS LEARNING PLATFORM WITH	INVPR120411	10/30/2023	11/2/2023	3,249.00		
355	LINDE GAS & EQUIPMENT INC.	OXYGEN PURCHASE &	EMS- INVOICE 38311703 & RENTAL	41471609	9/30/2023	11/2/2023	207.53		
356	LINDE GAS & EQUIPMENT INC.	OXYGEN PURCHASE &	EMS-RENTAL INVOICE FOR ORDER	38940962	10/23/2023	11/17/2023	453.77		
357	MAC'S SERVICE CENTER	VEHICLES REP & MAINT	EMS-INV 42711 & INV 42805: VIN*9534	10-31-23	10/31/2023	11/13/2023	535.09		
358	MAC'S SERVICE CENTER	VEHICLES REP & MAINT	EMS-CK ENGINE/SRVC ENGIN SOON	42997	11/6/2023	11/13/2023	6,198.36		
359	MJC DESIGNS, LLC.	VEHICLES REP & MAINT	EMS-VEHICLE GRAPHICS-REFLECTIVE	3636	11/3/2023	11/17/2023	2,160.00		
360	PENNCARE, INC	EMS MEDICAL & LAB	EMS-NRB MASK,PARTIAL	M99838	10/30/2023	11/2/2023	265.02		
361	PENNCARE, INC	EMS MEDICAL & LAB	EMS-SUPRAGLOTTIC AIRWAY, I-GEL,	M98814.01	11/15/2023	11/17/2023	1,182.61		
362	PENNCARE, INC	EMS MEDICAL & LAB	EMS-GAUZE, BANDAGE ROLL, 4.5IN X	M100701	11/15/2023	11/17/2023	1,478.25		
363	PENNCARE, INC	VEHICLES REP & MAINT	EMS-TEMPLOX SELF TRIMMING	A97485	10/20/2023	11/17/2023	7,270.50		
364	TELEFLEX LIFE SCIENCES LIMITED	EMS MEDICAL & LAB	EMS-EZ-IO 15MM NEEDLE (BOX OF 5)	9507617442	10/24/2023	11/2/2023	562.50		
365	TELEFLEX LIFE SCIENCES LIMITED	EMS MEDICAL & LAB	EMS-EZ-IO 25MM NEEDLE (BOX OF 5)	9507622889	10/25/2023	11/2/2023	562.50		
366	TELEFLEX LIFE SCIENCES LIMITED	EMS MEDICAL & LAB	EMS-EZ-IO 15MM NEEDLE (BOX OF 5),EZ-	9507572644	10/12/2023	11/2/2023	1,115.50		
367	TELEFLEX LIFE SCIENCES LIMITED	EMS MEDICAL & LAB	EMS-EZ-IO 25MM NEEDLE (BOX OF 5)	10797366	10/25/2023	11/17/2023	562.50		
368	VERIZON WIRELESS	TELECOMMUNICATIONS	EMS-MONTHLY STATEMENT FOR	994786348	10/22/2023	11/17/2023	240.06		
369	WAYNE OXYGEN & WELDING SUPPLY	OXYGEN PURCHASE &	EMS-D USP OXYGEN 15CF, 156CF USP	434368	10/17/2023	11/2/2023	62.28		
370						Total:	\$45,015.86		
371									
372	CORRECTION AND DETENTION								
373	COUNTY OF ALBEMARLE, VIRGINIA	CONFINEMENT - BRJDC	FCSO-BILLING FOR JUV DET CTR FY24	FY2024-	10/20/2023	11/2/2023	22,647.92		
374	COUNTY OF ALBEMARLE, VIRGINIA	CONFINEMENT - BRJDC	FCSO-JUV DET FAC MONTH OF	FY2024-	10/30/2023	11/17/2023	22,647.92		
375						Total:	\$45,295.84		
376									
377	BUILDING INSPECTIONS								
378	JAMES RIVER SOLUTIONS	VEHICLE FUEL	VARIOUS DEPTS COST OF FUEL FOR	11012023	11/1/2023	11/17/2023	226.98		
379	PITNEY BOWES INC	POSTAL SERVICES	MULTIPLE DEPT SUPPLY: E-Z SEAL 4 OZ	1024190503	11/3/2023	11/13/2023	2.42		
380	PITNEY BOWES PURCHASE PWR	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USAGE	80009090015156	11/19/2023	11/22/2023	1.22		
381						Total:	\$230.62		
382									
383	EMERGENCY MANAGEMENT								
384	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	63.85		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna		From Date: 11/1/2023						
2	Accounts Payable List		To Date: 11/30/2023						
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
385	JAMES RIVER SOLUTIONS	VEHICLE FUEL	VARIOUS DEPTS COST OF FUEL FOR	11012023	11/1/2023	11/17/2023	101.78		
386							Total: \$165.63		
387									
388	FACILITIES								
389	ALBEMARLE LOCK & SAFE, INC.	GENERAL MATERIALS AND	FCPW-KEY: 4.00- SHOP	119867	10/11/2023	11/2/2023	8.00		
390	AMAZON CAPITAL SERVICES	BLDGS EQUIP REP & MAINT	FCPW-B/W CONTROLS 1500-A-L1-S7	1VLX-JXYL-	10/31/2023	11/13/2023	499.99		
391	AMAZON CAPITAL SERVICES	GENERAL MATERIALS AND	FCPW-SCHUMACHER SC1364 BATTERY	1CCN-XWH9-	10/15/2023	11/2/2023	121.06		
392	AMAZON CAPITAL SERVICES	GENERAL MATERIALS AND	FCPW-2 PCS OF CUT KEYS CODE CH509	1DYG-1CD7-	10/28/2023	11/17/2023	25.58		
393	AMAZON CAPITAL SERVICES	JANITORIAL SUPPLIES	FCPW-PRO TEAM 100431 INTERCEPT	1PX1-T3LX-	11/3/2023	11/17/2023	463.43		
394	AMAZON CAPITAL SERVICES	MACHINERY AND EQUIPMENT	FCPW-CRAFTSMAN RH40	1CHF-C9RT-	10/29/2023	11/2/2023	38.58		
395	AMAZON CAPITAL SERVICES	UNIFORM/WEARING APPAREL	FCPW-BACK BRACE BY BRACEUP FOR	1NW1-W3XG-	11/4/2023	11/13/2023	75.96		
396	AMELIA OVERHEAD DOOR	BLDGS EQUIP REP & MAINT	FCPW-FUEL SURCHARGE, REPLACED	157407	10/17/2023	11/2/2023	535.85		
397	AMELIA OVERHEAD DOOR	BLDGS EQUIP REP & MAINT	FCPW-DOOR REPAIRS FOUND DURING	157647	10/25/2023	11/2/2023	1,625.00		
398	BANK OF AMERICA	BLDGS EQUIP REP & MAINT	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	38.35		
399	BANK OF AMERICA	BLDGS EQUIP REP & MAINT	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	107.85		
400	BANK OF AMERICA	BLDGS EQUIP REP & MAINT	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	110.00		
401	BANK OF AMERICA	BLDGS EQUIP REP & MAINT	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	148.00		
402	BANK OF AMERICA	BLDGS EQUIP REP & MAINT	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	185.00		
403	BANK OF AMERICA	GENERAL MATERIALS AND	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	14.99		
404	BANK OF AMERICA	GENERAL MATERIALS AND	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	215.81		
405	BANK OF AMERICA	VEHICLES REP & MAINT	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	55.97		
406	BRAME SPECIALTY COMPANY, INC.	JANITORIAL SUPPLIES	FCPW-TT 097-0551 2PLY BATH TISSUE-	7865470	10/26/2023	11/2/2023	2,936.15		
407	BRAME SPECIALTY COMPANY, INC.	JANITORIAL SUPPLIES	FCPW-TIMEMIST PREMIUM METERED	7867803	11/2/2023	11/13/2023	363.45		
408	CAMPBELL EQUIPMENT, INC.	VEHICLE/POWER EQUIP	FCPW-INSTALL NEW TUBE IN MOWER	FCPW121	10/17/2023	11/2/2023	27.00		
409	CAVALIER CONTAINER, LLC	CONTRACT SERVICES	FCPW-DUMPSTER RENT 9/11-10/27/23,	78908	9/18/2023	11/17/2023	753.00		
410	CONTAINER RENTALS, LLC.	CONTRACT SERVICES	FCPW-TIPPING C & D MATERIAL,	136443	10/27/2023	11/2/2023	19.25		
411	FLUVANNA ACE HARDWARE	GENERAL MATERIALS AND	FCPW-INV	10312023/ ACCT	10/31/2023	11/17/2023	441.42		
412	FOREST PRO	VEHICLE/POWER EQUIP	FCPW-1/2 QUICK COUPLER, 6MJ-8MP90-	SCT-1017895	11/2/2023	11/13/2023	52.58		
413	GENSERV LLC	BLDGS EQUIP REP & MAINT	FCPW-10/24 E911 TOWER PG	5170	10/29/2023	11/2/2023	409.50		
414	HAWTHORNE INVESTMENTS LLC	CONTRACT SERVICES	FCPW-FEE FOR JANITORIAL SRVC-	131967	10/31/2023	11/13/2023	4,536.00		
415	JAMES RIVER EQUIPMENT	VEHICLE/POWER EQUIP	FCPW-325G COMPACT TRACK, TOP	W47655	10/30/2023	11/2/2023	1,311.93		
416	JAMES RIVER EQUIPMENT	VEHICLE/POWER EQUIP	FCPW-325G COMPACT TRACK 21 HRS,	W47435	10/25/2023	11/17/2023	1,331.52		
417	JAMES RIVER SOLUTIONS	VEHICLE FUEL	VARIOUS DEPTS COST OF FUEL FOR	11012023	11/1/2023	11/17/2023	2,440.21		
418	JONES AUTOMOTIVE/ALL STAR AUTO	GENERAL MATERIALS AND	FCPW-PARTS AND MATERIALS FOR	103123- CUST 8	10/31/2023	11/17/2023	58.71		
419	JONES AUTOMOTIVE/ALL STAR AUTO	VEHICLE/POWER EQUIP	FCPW-PARTS AND MATERIALS FOR	103123- CUST 8	10/31/2023	11/17/2023	68.55		
420	JONES AUTOMOTIVE/ALL STAR AUTO	VEHICLES REP & MAINT	FCPW-PARTS AND MATERIALS FOR	103123- CUST 8	10/31/2023	11/17/2023	919.83		
421	LOWE'S	BLDGS EQUIP REP & MAINT	FCPW- SUPPLIES AND MATERIALS	10/25/23	10/25/2023	11/13/2023	1,129.93		
422	LOWE'S	GENERAL MATERIALS AND	FCPW- SUPPLIES AND MATERIALS	10/25/23	10/25/2023	11/13/2023	176.35		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna		From Date: 11/1/2023						
2	Accounts Payable List		To Date: 11/30/2023						
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
423	LOWE'S	JANITORIAL SUPPLIES	FCPW- SUPPLIES AND MATERIALS	10/25/23	10/25/2023	11/13/2023	73.63		
424	LOWE'S	UNIFORM/WEARING APPAREL	FCPW- SUPPLIES AND MATERIALS	10/25/23	10/25/2023	11/13/2023	94.40		
425	LOWE'S	VEHICLE/POWER EQUIP	FCPW- SUPPLIES AND MATERIALS	10/25/23	10/25/2023	11/13/2023	328.00		
426	MIDWEST MOTOR SUPPLY CO. INC.	GENERAL MATERIALS AND	FCPW-281699NP LIGHT,52310	101583139	10/26/2023	11/2/2023	308.68		
427	MOORE'S PLUMBING & SEPTIC	CONTRACT SERVICES	FCPW-SRVCS- JETTED AND CAMERA	102623	10/31/2023	11/13/2023	1,175.00		
428	NOLAND	BLDGS EQUIP REP & MAINT	FCPW-ACCT 00858-005522, INV606744-	102523	10/25/2023	11/2/2023	1,657.20		
429	PARRISH FORD	VEHICLES REP & MAINT	FCPW- BC3Z 9940602B: MOULDING	50358571	10/18/2023	11/17/2023	58.70		
430	PITNEY BOWES INC	POSTAL SERVICES	MULTIPLE DEPT SUPPLY: E-Z SEAL 4 OZ	1024190503	11/3/2023	11/13/2023	2.42		
431	RAINGUARD ROOFING LLC	BLDGS EQUIP REP & MAINT	FCPW-ROOF GYM, FURNISH & INSTALL	4606	10/30/2023	11/2/2023	2,100.00		
432	SHULL'S AUTOMOTIVE, INC.	VEHICLES REP & MAINT	FCPW-ST INSPEC-TRAILER	1002079-	10/20/2023	11/2/2023	20.00		
433	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MONTHLY STATEMENT FOR ALL DEPTS	8072108745	10/28/2023	11/2/2023	49.29		
434	TRACTOR HILL EQUIPMENT, LLC.	VEHICLE/POWER EQUIP	FCPW-SEAL OIL HELIX LIP, KIT GASKET	265580	10/23/2023	11/13/2023	231.83		
435	UNIFIRST CORP	LAUNDRY AND DRY	FCPW-UNIFORMS FOR PUBLIC WORKS	103123	10/31/2023	11/13/2023	675.56		
436	VERTIV SERVICES INC	BLDGS EQUIP REP & MAINT	FCPW-CT FILES ROOM,313609G1S- PAN	13260293	10/25/2023	11/17/2023	358.39		
437	WAYNE OXYGEN & WELDING SUPPLY	GENERAL MATERIALS AND	FCPW-ACETYLENE-SMALL, 156CF	881406	10/31/2023	11/17/2023	69.44		
438						Total:	\$28,447.34		
439									
440	GENERAL SERVICES								
441	ABC EXTINGUISHERS, LLC.	MAINTENANCE CONTRACTS	FCPW-ANNUAL EXTINGUISHER MAINT-	20231137	10/17/2023	11/2/2023	30.00		
442	ABC EXTINGUISHERS, LLC.	MAINTENANCE CONTRACTS	FCPW-ANNUAL EXTINGUISHER	20231139	10/17/2023	11/2/2023	30.00		
443	ABC EXTINGUISHERS, LLC.	MAINTENANCE CONTRACTS	FCPW-ANNUAL EXTINGUISHER MAINT -	20231140	10/17/2023	11/2/2023	33.75		
444	ABC EXTINGUISHERS, LLC.	MAINTENANCE CONTRACTS	FCPW-ANNUAL EXTINGUISHER MAINT-	20231141	10/17/2023	11/2/2023	33.75		
445	ABC EXTINGUISHERS, LLC.	MAINTENANCE CONTRACTS	FCPW-ANNUAL EXTINGUISHER MAINT-	20231138	10/17/2023	11/2/2023	40.50		
446	ALLIED PORTABLE TOILET	MAINTENANCE CONTRACTS	FCPW- FLUVANNAC1 BILLING PERIOD	11-06-23	11/6/2023	11/13/2023	1,056.00		
447	AMELIA OVERHEAD DOOR	MAINTENANCE CONTRACTS	FCPW-PREV. MAINT.- CTHOUSE,	157408	10/17/2023	11/2/2023	100.00		
448	AMELIA OVERHEAD DOOR	MAINTENANCE CONTRACTS	FCPW-PREV. MAINT.- PALMYRA RESCUE	157409	10/17/2023	11/2/2023	200.00		
449	AMELIA OVERHEAD DOOR	MAINTENANCE CONTRACTS	FCPW-PREV. MAINT.-PALMYRA FIRE	157410	10/17/2023	11/2/2023	600.00		
450	AMELIA OVERHEAD DOOR	MAINTENANCE CONTRACTS	FCPW-PREV. MAINT.-KENTS STORE	157411	10/17/2023	11/2/2023	600.00		
451	AMELIA OVERHEAD DOOR	MAINTENANCE CONTRACTS	FCPW-PREVENTIVE MAINT.- FORK	157412	10/17/2023	11/2/2023	600.00		
452	AMERICAN PEST MANAGEMENT, INC.	MAINTENANCE CONTRACTS	FCPW-QTRLY PEST CONTROL	8312643	10/6/2023	11/2/2023	115.70		
453	AMERICAN PEST MANAGEMENT, INC.	MAINTENANCE CONTRACTS	FCPW-PEST CONTROL MONTHLY SRVC-	8312213	10/9/2023	11/2/2023	604.90		
454	BFPE INTERNATIONAL	MAINTENANCE CONTRACTS	FCPW-SVC TKT#2073373 ACCT 1700902	11-03-2023	11/3/2023	11/13/2023	689.28		
455	BFPE INTERNATIONAL	MAINTENANCE CONTRACTS	FCPW-FLUV CO CT BLDG-TURNED	2979453	10/31/2023	11/17/2023	340.00		
456	BFPE INTERNATIONAL	MAINTENANCE CONTRACTS	FCPW-FLUV PUBLIC SAFETY BLDG,	2979452	10/31/2023	11/17/2023	360.70		
457	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	FLUVANNA COUNTY FIRE DEPT-51	275907-	11/6/2023	11/13/2023	370.33		
458	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	COUNTY OF FLUVANNA 160 COMMONS	85473-	10/31/2023	11/13/2023	1,752.33		
459	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	FLUVANNA COUNTY LIBRARY- 214	275906-	10/31/2023	11/13/2023	2,506.14		
460	CENTRAL VA ELECTRIC COOP	ELECTRICAL SERVICES	FLUVANNA COUNTY RESCUE SQUAD	57783-	10/5/2023	11/17/2023	194.06		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna		From Date: 11/1/2023						
2	Accounts Payable List		To Date: 11/30/2023						
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
461	CINTAS	MAINTENANCE CONTRACTS	FCPW-ADMIN: ALCOHOL SWABS SMALL,	8406497202	10/27/2023	11/2/2023	104.89		
462	COMPUTER CABLING & TECHNOLOGY	MAINTENANCE CONTRACTS	FCPW-OCTOBER 2023 VUPS LOCATING	103123	10/31/2023	11/13/2023	130.00		
463	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	REGISTRAR-MONTHLY STATEMENT FOR	309762613NOV2	11/16/2023	11/22/2023	60.58		
464	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	CELL TOWER @ FIRE STATION-14591	005699060132N	10/25/2023	11/2/2023	37.70		
465	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	OLD STONE JAIL	001424085007N	10/20/2023	11/2/2023	52.09		
466	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	HISTORIC COURTHOUSE	001144090006N	10/20/2023	11/2/2023	82.93		
467	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	WEAVER BUILDING (NEE CSA OFFICE)-	001124090000N	10/25/2023	11/2/2023	88.11		
468	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PUBLIC WORKS OFFICE- 197 MAIN ST	001304130006N	10/25/2023	11/2/2023	91.10		
469	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	LARGE BALLFIELD- CONCESSIONS	000692200942N	10/25/2023	11/2/2023	111.76		
470	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	SMALL BALLFIELD- CONCESSIONS &	000274195007N	10/25/2023	11/2/2023	163.10		
471	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	CELL TOWER @ 1038 BREMO RD	006260822157N	10/25/2023	11/2/2023	167.08		
472	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PERFORMING ARTS CENTER	004144237502N	10/20/2023	11/2/2023	186.53		
473	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	RESCUE SQUAD- PALMYRA- 90 RESUCE	004894115007N	10/20/2023	11/2/2023	217.13		
474	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	COMMONWEALTH'S ATTORNEY-181	006274752663N	10/25/2023	11/2/2023	218.81		
475	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	CARYSBROOK GYMNASIUM (INCLUDES	000084297506N	10/20/2023	11/2/2023	238.11		
476	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	LARGE BALLFIELD- LIGHTS	0030238899169	10/20/2023	11/2/2023	315.09		
477	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PUBLIC WORKS MAINTENANCE SHOP	002554330007N	10/25/2023	11/2/2023	348.70		
478	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	TREASURER'S OFFICE	001024205005N	10/20/2023	11/2/2023	401.23		
479	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	COMMUNITY CENTER & EXTENSION	004331888158N	10/23/2023	11/2/2023	478.15		
480	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	FIRE STATION -PALMYRA	001005898992N	10/20/2023	11/2/2023	512.26		
481	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	FIRE STATION-FORK UNION-5753 JAMES	004834680458N	10/23/2023	11/2/2023	536.02		
482	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	ADMINISTRATION BUILDING	001404067504N	10/20/2023	11/2/2023	1,065.23		
483	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	SOCIAL SERVICES BUILDING	000074032509N	10/20/2023	11/2/2023	1,077.54		
484	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	COURTS BUILDING	008895892548N	10/25/2023	11/2/2023	4,321.66		
485	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	222 MAIN ST- HOUSING OFFICE/ LOC#3	001134080009N	10/26/2023	11/17/2023	10.54		
486	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	51 COURT SQ BUILDING #5	001114097502N	10/26/2023	11/17/2023	16.09		
487	DOMINION VIRGINIA POWER	STREET LIGHTS	FORK UNION STREET LIGHTS-NORTH-	7080078962NOV	10/25/2023	11/2/2023	83.00		
488	DOMINION VIRGINIA POWER	STREET LIGHTS	FORK UNION STREET LIGHTS-NORTH-	9609027314NOV	10/25/2023	11/2/2023	87.99		
489	DOMINION VIRGINIA POWER	STREET LIGHTS	COLUMBIA STREET LIGHTS	004210122349N	10/25/2023	11/2/2023	245.90		
490	DOMINION VIRGINIA POWER	STREET LIGHTS	PALMYRA VILLAGE- STREET LIGHTING	003595578927N	10/25/2023	11/2/2023	586.59		
491	JEFFERSON CENTRE PROPERTIES	LEASE/RENT	NOV FLUV CO RENT & JEFFERSON CTR	110123	11/1/2023	11/2/2023	3,815.44		
492	REPUBLIC SERVICES #410	MAINTENANCE CONTRACTS	FCPW-P/U SRVC FOR FLUV CO PUBLIC	0410-000779035	10/31/2023	11/17/2023	590.95		
493	SHRED-IT USA LLC	LEASE/RENT	REGULAR SRVC-	8005240832	11/3/2023	11/22/2023	226.26		
494	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	FCPW-CARYSBROOK GYM 177.7	25606909	11/7/2023	11/13/2023	318.09		
495	THE BLOSSMAN COMPANIES, INC.	HEATING SERVICES	FCPW-PW MAINT. SHOP 765.50 GAL	25614903	11/7/2023	11/13/2023	1,313.33		
496	THE SUPPLY ROOM	LEASE/RENT	FCPW-WATER ORDERS-EQ RENTAL,	103123	10/31/2023	11/13/2023	239.76		
497	THE SUPPLY ROOM	WATER SERVICES	FCPW-WATER ORDERS-EQ RENTAL,	103123	10/31/2023	11/13/2023	277.64		
498	TIGER FUEL COMPANY	HEATING SERVICES	FCPW-NEW CTHOUSE HEATING OIL	636809	11/2/2023	11/13/2023	2,095.14		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna			From Date: 11/1/2023					
2	Accounts Payable List			To Date: 11/30/2023					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
499	UNITED RENTALS, INC.	LEASE/RENT	FCPW-LIGHT TOWER,4-7KW LED VERT	226844076-001	11/8/2023	11/13/2023	172.38		
500	VIRGINIA UTILITY PROTECTION	MAINTENANCE CONTRACTS	FCPW-TRANSMISSIONS (5) FLU591	10230164	10/31/2023	11/13/2023	5.50		
501									
502									
						Total:	\$31,347.84		
503	PUBLIC WORKS								
504	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	FCPW-LEASE CONTRACT CHRG FOR	31447580	10/24/2023	11/13/2023	273.00		
505	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	259.23		
506									
507									
						Total:	\$532.23		
508	CONVENIENCE CENTER								
509	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	FCPW-DESK PAD MAT GAMING MOUSE	1G6C-YNFT-	11/1/2023	11/13/2023	35.65		
510	DRAPER ADEN ASSOCIATES	PROFESSIONAL SERVICES	FCPW-FLUV ENV SRVCS FY23-24 PROF	115058	11/6/2023	11/13/2023	991.40		
511	FAIRBANKS SCALES, INC.	CONTRACT SERVICES	FCPW-10/18 TECH TRAVELED TO SITE &	1659200	10/23/2023	11/2/2023	1,010.00		
512	LOWE'S	OFFICE SUPPLIES	FCPW- SUPPLIES AND MATERIALS	10/25/23	10/25/2023	11/13/2023	86.14		
513	REPUBLIC SERVICES #410	CONTRACT SERVICES	CONV CTR-WASTE COMPACTOR 42 CU	0410-000778460	10/31/2023	11/17/2023	7,718.14		
514									
515									
						Total:	\$9,841.33		
516	PUBLIC UTILITIES								
517	BANK OF AMERICA	CHEMICAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	11.72		
518	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	124.00		
519	BANK OF AMERICA	OUTSIDE ANALYTICAL	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	60.75		
520	CAMPBELL EQUIPMENT, INC.	VEHICLES REP & MAINT	FUSD-LIC 234-839L VIN*0398-PATCH	FCPW122	10/17/2023	11/2/2023	30.00		
521	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PUMP HOUSE-COURTS BUILDING WELL	004501632147N	10/20/2023	11/2/2023	107.81		
522	FERGUSON ENTERPRISES INC	GENERAL MATERIALS AND	FUSD-FNW FIGURE X410C 3/4 IN. BRASS	ORDER#590536	11/3/2023	11/17/2023	243.62		
523	HD SUPPLY, INC	CHEMICAL SUPPLIES	FUSD-PRIMARY CHLORINE STANDARD	INV00166991	10/17/2023	11/2/2023	152.22		
524	HD SUPPLY, INC	GENERAL MATERIALS AND	FUSD-SAMPLE CELLS; PK/6; (4X10ML &	INV00164475	10/13/2023	11/2/2023	67.89		
525	HD SUPPLY, INC	GENERAL MATERIALS AND	FUSD-SAMPLE CELLS; PK/6; (4X10ML &	INV00167159	10/17/2023	11/2/2023	67.89		
526	HD SUPPLY, INC	GENERAL MATERIALS AND	FUSD-SAMPLE CELLS;PK/6; (4X10ML &	INV00171624	10/20/2023	11/17/2023	135.78		
527	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-CARYSBROOK WWTP	79625	10/27/2023	11/17/2023	110.00		
528	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-CARYSBROOK WWTP	79721	11/3/2023	11/17/2023	110.00		
529	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-CENTRAL WWTP WASTEWATER	79602	10/27/2023	11/17/2023	143.00		
530	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-CENTRAL WWTP WASTEWATER	79624	10/27/2023	11/17/2023	143.00		
531	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-CENTRAL WWTP WASTEWATER	79722	11/3/2023	11/17/2023	143.00		
532	JAMES RIVER SOLUTIONS	VEHICLE FUEL	VARIOUS DEPTS COST OF FUEL FOR	11012023	11/1/2023	11/17/2023	779.06		
533	LOWE'S	GENERAL MATERIALS AND	FCPW- SUPPLIES AND MATERIALS	10/25/23	10/25/2023	11/13/2023	88.76		
534	O.A.S.I.S.	CONTRACT SERVICES	FUSD-JULY, AUG, SEPT 2023 SERVICES	236225	10/31/2023	11/17/2023	1,200.00		
535	PITNEY BOWES INC	POSTAL SERVICES	MULTIPLE DEPT SUPPLY: E-Z SEAL 4 OZ	1024190503	11/3/2023	11/13/2023	2.42		
536	PITNEY BOWES PURCHASE PWR	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USAGE	80009090015156	11/19/2023	11/22/2023	282.87		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna		From Date: 11/1/2023						
2	Accounts Payable List		To Date: 11/30/2023						
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
537	UNIFIRST CORP	LAUNDRY AND DRY	FUSD-UNIFORMS FOR FUSD	103123-2	10/31/2023	11/13/2023	201.40		
538	UNIVAR USA, INC.	CHEMICAL SUPPLIES	FUSD-CAUSTIC SODA 25% DR452, NSF-	51614614	11/7/2023	11/13/2023	2,776.74		
539	UNIVAR USA, INC.	CHEMICAL SUPPLIES	FUSD-CAUSTIC SODA 50% DR452 NSF-	51598002	10/31/2023	11/13/2023	4,391.14		
540	VERIZON WIRELESS	TELECOMMUNICATIONS	FUSD-MONTHLY STATEMENT FOR 9/28-	9947905246	10/27/2023	11/17/2023	190.91		
541	VIRGINIA UTILITY PROTECTION	DUES OR ASSOCIATION	FUSD-TRANSMISSIONS (13) PBFLU1	10230216	10/31/2023	11/13/2023	14.30		
542								Total:	\$11,578.28
543									
544	JAMES RIVER WATER AUTHORITY								
545	JAMES RIVER WATER AUTHORITY	JRWA OPERATIONS	FY23 BUDGET-TRUE-UP OPERATIONS	JRWALC063023	6/30/2023	11/8/2023	17,622.31		
546								Total:	\$17,622.31
547									
548	VJCCCA								
549	SATELLITE TRACKING OF PEOPLE LLC	PROFESSIONAL SERVICES	CT SRVCS-PYMT FOR FLUV	STPINV0012141	10/31/2023	11/17/2023	176.70		
550								Total:	\$176.70
551									
552	CSA								
553	BANK OF AMERICA	FOOD SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	5.71		
554	BANK OF AMERICA	FOOD SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	18.00		
555	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	318.46		
556	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	449.22		
557	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	50.94		
558	PITNEY BOWES INC	POSTAL SERVICES	MULTIPLE DEPT SUPPLY: E-Z SEAL 4 OZ	1024190503	11/3/2023	11/13/2023	2.42		
559	PITNEY BOWES PURCHASE PWR	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USAGE	80009090015156	11/19/2023	11/22/2023	21.51		
560	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MONTHLY STATEMENT FOR ALL DEPTS	8072108745	10/28/2023	11/2/2023	95.30		
561	THOMAS BROTHER SOFTWARE	PROFESSIONAL SERVICES	CSA-SOCIAL PROGRAM 2023 YEARLY	110323	11/3/2023	11/17/2023	50.00		
562								Total:	\$1,011.56
563									
564	CSA PURCHASE OF SERVICES								
565	1VISION MENTORING LLC	COMM SVCS		P10000957302	10/31/2023	11/2/2023	1,200.00		
566	1VISION MENTORING LLC	COMM SVCS		P10000957403	10/31/2023	11/2/2023	1,320.00		
567	1VISION MENTORING LLC	COMM SVCS		P10000962721	10/31/2023	11/13/2023	480.00		
568	1VISION MENTORING LLC	COMM SVCS		P09000962724	9/30/2023	11/13/2023	600.00		
569	1VISION MENTORING LLC	FF4E-COMM SVCS		P10000958206	10/31/2023	11/2/2023	300.00		
570	1VISION MENTORING LLC	NON-MAND COMM BASED		P10000958134	10/31/2023	11/13/2023	687.50		
571	1VISION MENTORING LLC	POS MANDATED WSS		P10000957938	10/31/2023	11/13/2023	770.00		
572	1VISION MENTORING LLC	POS MANDATED WSS		P10000953939	10/31/2023	11/13/2023	1,292.50		
573	A MOTHER'S TOUCH CHILDCARE LLC	COMM SVCS		P10000953804	10/31/2023	11/2/2023	1,375.00		
574	AMY Z. COBERT, M.A., CCC-SLP	POS MANDATED SPED-		P10000963516	10/31/2023	11/13/2023	585.00		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna			From Date: 11/1/2023					
2	Accounts Payable List			To Date: 11/30/2023					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
575	BS	POS MANDATED FFOP		P10000950233	10/31/2023	11/13/2023	772.00		
576	C.M. MENTORING SERVICES LLC	POS MANDATED WSS		P10000956811	10/31/2023	11/2/2023	1,300.00		
577	C.M. MENTORING SERVICES LLC	POS MANDATED WSS		P10000956640	10/31/2023	11/13/2023	1,300.00		
578	C.M. MENTORING SERVICES LLC	POS MANDATED WSS		P10000962941	10/31/2023	11/13/2023	1,625.00		
579	DOMINION ACADEMY LLC	POS MANDATED SPED-		P07000963851	7/31/2023	11/17/2023	11,745.60		
580	DOMINION ACADEMY LLC	POS MANDATED SPED-		P09000963855	9/30/2023	11/17/2023	11,745.60		
581	DOMINION ACADEMY LLC	POS MANDATED SPED-		P10000963853	10/31/2023	11/17/2023	12,962.50		
582	FLUVANNA DEPARTMENT OF SOCIAL	COMM SVCS		P07000963620	7/1/2023	11/13/2023	457.00		
583	FLUVANNA DEPARTMENT OF SOCIAL	FF4E-COMM SVCS		P10000963726	10/19/2023	11/13/2023	1,000.00		
584	HEALTH CONNECT AMERICA	POS MANDATED SPED-		P08000957099	8/31/2023	11/2/2023	3,800.00		
585	HEALTH CONNECT AMERICA	POS MANDATED SPED-		P09000957000	9/30/2023	11/2/2023	6,075.00		
586	INTEGRITY MENTORING LLC	POS MANDATED WSS		P08000962337	8/31/2023	11/13/2023	1,300.00		
587	INTEGRITY MENTORING LLC	POS MANDATED WSS		P09000962348	9/30/2023	11/13/2023	1,300.00		
588	LIVE OAK MENTORING LLC	NON-MAND COMM BASED		P10000949235	10/31/2023	11/13/2023	1,170.00		
589	LIVE OAK MENTORING LLC	NON-MAND COMM BASED		P11000958765	11/30/2023	11/22/2023	1,300.00		
590	LIVE OAK MENTORING LLC	NON-MAND COMM BASED		P11000964366	11/30/2023	11/22/2023	1,300.00		
591	LIVE OAK MENTORING LLC	POS MANDATED WSS		P10000955612	10/31/2023	11/2/2023	1,365.00		
592	LIVE OAK MENTORING LLC	POS MANDATED WSS		P10000961213	10/31/2023	11/2/2023	1,950.00		
593	LIVE OAK MENTORING LLC	POS MANDATED WSS		P10000949042	10/31/2023	11/13/2023	1,105.00		
594	LIVE OAK MENTORING LLC	POS MANDATED WSS		P09000961849	9/30/2023	11/13/2023	1,300.00		
595	LIVE OAK MENTORING LLC	POS MANDATED WSS		P10000961843	10/31/2023	11/13/2023	1,300.00		
596	MMFG	POS MANDATED FFOP		P10000959831	10/31/2023	11/13/2023	896.00		
597	MMFG	POS MANDATED FFOP		P10000953132	10/31/2023	11/13/2023	1,892.00		
598	MMFG	POS MANDATED FFOP		P08000963959	8/31/2023	11/17/2023	11.34		
599	MMFG	POS MANDATED FFOP		P09000963962	9/30/2023	11/17/2023	39.00		
600	MMFG	POS MANDATED FFOP		P10000963960	10/31/2023	11/17/2023	39.00		
601	PARACLETE THERAPEUTICS LLC	COMM SVCS		P09000948425	9/30/2023	11/13/2023	1,500.00		
602	PARACLETE THERAPEUTICS LLC	FF4E-COMM SVCS		P09000948330	9/30/2023	11/13/2023	1,300.00		
603	PARACLETE THERAPEUTICS LLC	POS MANDATED WSS		P10000954044	10/31/2023	11/13/2023	2,080.00		
604	PARACLETE THERAPEUTICS LLC	POS MANDATED WSS		P09000954050	9/30/2023	11/13/2023	2,210.00		
605	PEOPLE PLACES, INC.	TFC LIC. RES CONG CARE		P10000950963	10/31/2023	11/17/2023	969.00		
606	PIEDMONT FAMILY YMCA	COMM SVCS		P10000955256	10/31/2023	11/17/2023	750.00		
607	SECURE CHILD IN- HOME PROGRAM	POS MANDATED WSS		P09000956314	9/30/2023	11/2/2023	2,500.00		
608	SJ	POS MANDATED FFOP		P10000965061	10/15/2023	11/17/2023	417.60		
609	SV	COMM SVCS		P08000952401	8/31/2023	11/2/2023	900.00		
610	SV	COMM SVCS		P09000962205	9/30/2023	11/2/2023	975.00		
611	SV	COMM SVCS		P10000962257	10/31/2023	11/17/2023	1,050.00		
612	THE FAISON CENTER, INC	POS MANDATED SPED-		P08000959915	8/31/2023	11/13/2023	5,724.00		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna			From Date: 11/1/2023					
2	Accounts Payable List			To Date: 11/30/2023					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
613	THE FAISON CENTER, INC	POS MANDATED SPED-		P09000959919	9/30/2023	11/13/2023	6,360.00		
614	THE FAISON CENTER, INC	POS MANDATED SPED-		P07000959952	7/31/2023	11/17/2023	3,816.00		
615	THE FAISON CENTER, INC	POS MANDATED SPED-		P10000959954	10/31/2023	11/17/2023	5,088.00		
616	THE LAFAYETTE SCHOOL	POS MANDATED SPED-		P10000960518	10/31/2023	11/13/2023	6,554.52		
617	THE LAFAYETTE SCHOOL	POS MANDATED SPED-		P10000960717	10/31/2023	11/13/2023	6,554.52		
618	TH	POS MANDATED FFOP		P10000939007	10/31/2023	11/2/2023	772.00		
619	TH	POS MANDATED FFOP		P10000962508	10/31/2023	11/2/2023	896.00		
620	VM	POS MANDATED FFOP		P10000939209	10/31/2023	11/2/2023	811.00		
621	VM	POS MANDATED FFOP		P10000958510	10/31/2023	11/2/2023	2,016.00		
622	XTRA MILE, LLC	COMM SVCS		P10000947122	10/31/2023	11/13/2023	1,200.00		
623	XTRA MILE, LLC	COMM SVCS		P10000953223	10/31/2023	11/13/2023	1,920.00		
624	XTRA MILE, LLC	FF4E-COMM SVCS		P10000959127	10/31/2023	11/13/2023	630.00		
625	XTRA MILE, LLC	FF4E-COMM SVCS		P10000958828	10/31/2023	11/13/2023	1,800.00		
626	XTRA MILE, LLC	FF4E-COMM SVCS		P10000959229	10/31/2023	11/13/2023	1,800.00		
627	XTRA MILE, LLC	FF4E-COMM SVCS		P10000959558	10/31/2023	11/17/2023	1,800.00		
628	XTRA MILE, LLC	NON-MAND COMM BASED		P10000946936	10/31/2023	11/13/2023	1,200.00		
629	XTRA MILE, LLC	POS MANDATED WSS		P10000954245	10/31/2023	11/13/2023	930.00		
630	XTRA MILE, LLC	POS MANDATED WSS		P10000955346	10/31/2023	11/13/2023	1,200.00		
631	XTRA MILE, LLC	POS MANDATED WSS		P10000956547	10/31/2023	11/13/2023	1,500.00		
632	XTRA MILE, LLC	POS MANDATED WSS		P10000946864	10/31/2023	11/17/2023	1,200.00		
633						Total:	\$146,083.68		
634									
635	PARKS & RECREATION								
636	AMAZON CAPITAL SERVICES	RECREATIONAL SUPPLIES	FCPR-LENWEN 2 PCS CHRISTMAS	146N-WJCL-	11/2/2023	11/17/2023	40.03		
637	ASHLEIGH Y. MORRIS	PROFESSIONAL SERVICES	FCPR-BEGINNING & CANINE 11/6-	INV#14	11/21/2023	11/22/2023	728.00		
638	BANK OF AMERICA	AGRICULTURAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	15.90		
639	BANK OF AMERICA	MACHINERY AND EQUIPMENT	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	329.99		
640	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	73.50		
641	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	77.72		
642	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	143.20		
643	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	210.14		
644	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	271.70		
645	BANK OF AMERICA	RECREATIONAL SUPPLIES	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	611.45		
646	BANK OF AMERICA	SITE IMPROVEMENTS	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	23.48		
647	BONNIE SNODDY	PROFESSIONAL SERVICES	FCPR-KARATE 10/18-10/20/23	INV#13	11/15/2023	11/17/2023	527.80		
648	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULITPLE DEPTS- CONT. LEASE &	31535929	11/11/2023	11/22/2023	98.03		
649	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULITPLE DEPTS- CONT. LEASE &	31535929	11/11/2023	11/22/2023	129.24		
650	CONNECT PARENT CORPORATION	TELECOMMUNICATIONS	FCPR-MONTHLY STATEMENT FOR 10/16-	309373828OCT2	10/16/2023	11/13/2023	55.54		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna			From Date: 11/1/2023					
2	Accounts Payable List			To Date: 11/30/2023					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
651	FLUVANNA ACE HARDWARE	BLDGS EQUIP REP & MAINT	FCPR-INV 98606,98686,98697: PRIMER	ACCT 341/ 10-31-	10/31/2023	11/13/2023	279.99		
652	FLUVANNA ACE HARDWARE	RECREATIONAL SUPPLIES	FCPR-INV 98606,98686,98697: PRIMER	ACCT 341/ 10-31-	10/31/2023	11/13/2023	55.74		
653	FLUVANNA ACE HARDWARE	SITE IMPROVEMENTS	FCPR-INV 98606,98686,98697: PRIMER	ACCT 341/ 10-31-	10/31/2023	11/13/2023	21.38		
654	FLUVANNA REVIEW	ADVERTISING	FCPR-FR 1/4-13X COLOR PG AD,ANNUAL	2023F43-12	10/26/2023	11/13/2023	150.00		
655	FUN EXPRESS LLC	RECREATIONAL SUPPLIES	FCPR-BULK MESH STOCKING 300CT,	72778931801	11/1/2023	11/17/2023	149.94		
656	IMAGE DESIGNERS, INC.	RECREATIONAL SUPPLIES	FCPR-GILDAN-HEAVY COTTON 100%	11396	10/27/2023	11/17/2023	61.20		
657	IMAGE DESIGNERS, INC.	RECREATIONAL SUPPLIES	FCPR- GILDEN-YOUTH HEAVY COTTON	11394	10/27/2023	11/17/2023	146.00		
658	IMAGE DESIGNERS, INC.	RECREATIONAL SUPPLIES	FCPR-GILDAN-YOUTH HEAVY COTTON	11395	10/27/2023	11/17/2023	252.00		
659	JAMES RIVER SOLUTIONS	VEHICLE FUEL	VARIOUS DEPTS COST OF FUEL FOR	11012023	11/1/2023	11/17/2023	845.46		
660	LANDSCAPE SUPPLY, INC.	AGRICULTURAL SUPPLIES	FCPR-AQUAMAZ, LB; HYDRA-G 8-14-4, 50	0977297-IN	11/6/2023	11/13/2023	160.00		
661	LANDSCAPE SUPPLY, INC.	AGRICULTURAL SUPPLIES	FCPR-AQUAMAXX;LB. HYDRA-G 8-14-4;	0977700-IN	11/8/2023	11/13/2023	3,200.00		
662	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-EQUESTRIAN FIELD PORTABLE	32565	11/2/2023	11/13/2023	92.50		
663	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-POLE BARN PG PORTABLE TOILET	32567	11/2/2023	11/13/2023	92.50		
664	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-SOCCER FIELD @PG PORTABLE	32566	11/2/2023	11/13/2023	232.50		
665	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-PG BALL FIELDS PORTABLE	32798	11/2/2023	11/17/2023	92.50		
666	MOJOHNS, INC.	CONTRACT SERVICES	FCPR-CARYSBROOK HANDICAP UNIT	32799	11/2/2023	11/17/2023	152.50		
667	SAM'S CLUB	RECREATIONAL SUPPLIES	FCPR-CARD,CARD, BOXED CARDS8,	110123	11/1/2023	11/13/2023	10.45		
668	SUNBELT RENTALS, INC.	CONTRACT SERVICES	FCPR-4000W NARROW VERTICAL MAST	146475533-0001	10/30/2023	11/13/2023	914.90		
669	VIRGINIA RECREATION & PARK	DUES OR ASSOCIATION	FCPR-MEMBERSHIP JOIN-PROF(THRU	5893	11/15/2023	11/17/2023	70.00		
670						Total:	\$10,315.28		
671									
672	LIBRARY								
673	AMAZON CAPITAL SERVICES	BOOKS/PUBLICATIONS	LIBRARY-NORMAL RULES DON'T APPLY;	16PH-174K-	11/1/2023	11/13/2023	12,108.25		
674	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	LIBRARY-NORMAL RULES DON'T APPLY;	16PH-174K-	11/1/2023	11/13/2023	1,418.42		
675	BANK OF AMERICA	BOOKS/PUBLICATIONS	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	119.99		
676	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	128.34		
677	DELL MARKETING, L.P.	EDP EQUIPMENT	LIBRARY-MICRO FORM FACTOR ALL-IN-	10707296607	10/27/2023	11/2/2023	3,611.25		
678	DEMCO INC	OFFICE SUPPLIES	LIBRARY-CTN DURAFOLD 10"H 21"	7384157	10/18/2023	11/2/2023	295.76		
679	DEMCO INC	OFFICE SUPPLIES	LIBRARY-DEMCO ACRYLIC BROWSING	7386715	10/24/2023	11/2/2023	12,608.11		
680	EBSCO INFORMATION SERVICES	BOOKS/PUBLICATIONS	LIBRARY-MAGAZINE SUBSCRIPTIONS	0872877	11/1/2023	11/13/2023	1,430.87		
681	FIREFLY	TELECOMMUNICATIONS	LIBRARY-INTERNET MONTHLY	15623NOV23	11/1/2023	11/13/2023	400.00		
682	MICROMARKETING LLC	BOOKS/PUBLICATIONS	LIBRARY-BMP 3-8 CD CASE	936635	10/26/2023	11/2/2023	28.99		
683	OVERDRIVE	BOOKS/PUBLICATIONS	LIBRARY-EBOOK (43), AUDIOBOOK (12)	03100CO234045	11/2/2023	11/13/2023	1,893.46		
684	OVERDRIVE	BOOKS/PUBLICATIONS	LIBRARY-EBOOK (18), AUDIOBOOK (19)	03100CO234046	11/2/2023	11/17/2023	2,217.14		
685	THE PENWORTHY COMPANY	BOOKS/PUBLICATIONS	LIBRARY-20 DINOSAURS AT BEDTIME,20	0595031-IN	11/6/2023	11/17/2023	2,055.35		
686						Total:	\$38,315.93		
687									
688	COUNTY PLANNER								

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna			From Date: 11/1/2023					
2	Accounts Payable List			To Date: 11/30/2023					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
689	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	200.00		
690	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	252.45		
691	CANON FINANCIAL SERVICES, INC.	LEASE/RENT	MULTIPLE DEPTS -CONT LEASE &	31535931	11/11/2023	11/22/2023	310.25		
692	CITYSCAPE CONSULTANTS, INC.	PROFESSIONAL SERVICES	PLANNING-STREAMLINED REVIEW APP	5471	11/18/2023	11/22/2023	500.00		
693	CITYSCAPE CONSULTANTS, INC.	PROFESSIONAL SERVICES	PLANNING-STREAMLINED REVIEW APP	5472	11/18/2023	11/22/2023	500.00		
694	CITYSCAPE CONSULTANTS, INC.	PROFESSIONAL SERVICES	PLANNING-STEAMLINED REVIEW APP	5646	11/15/2023	11/22/2023	500.00		
695	CITYSCAPE CONSULTANTS, INC.	PROFESSIONAL SERVICES	PLANNING-STREAMLINED REVIEW APP	5647	11/15/2023	11/22/2023	500.00		
696	CITYSCAPE CONSULTANTS, INC.	PROFESSIONAL SERVICES	PLANNING-STREAMLINED REVIEW APP	5648	11/15/2023	11/22/2023	500.00		
697	CITYSCAPE CONSULTANTS, INC.	PROFESSIONAL SERVICES	PLAN-STREAMLINED REVIEW APP (SLR):	5649	11/15/2023	11/22/2023	500.00		
698	JAMES RIVER SOLUTIONS	VEHICLE FUEL	VARIOUS DEPTS COST OF FUEL FOR	11012023	11/1/2023	11/17/2023	17.44		
699	PITNEY BOWES INC	POSTAL SERVICES	MULTIPLE DEPT SUPPLY: E-Z SEAL 4 OZ	1024190503	11/3/2023	11/13/2023	2.42		
700	PITNEY BOWES PURCHASE PWR	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USAGE	80009090015156	11/19/2023	11/22/2023	0.85		
701	STAPLES CONTRACT & COMMERCIAL,	OFFICE SUPPLIES	MONTHLY STATEMENT FOR ALL DEPTS	8072108745	10/28/2023	11/2/2023	65.31		
702									
703									
704	PLANNING COMMISSION								
705	FLUVANNA REVIEW	ADVERTISING	PLANNING-FR 1/4 PG AD PUBLIC	2023F43-13	10/26/2023	11/13/2023	154.70		
706	FLUVANNA REVIEW	ADVERTISING	PLANNING-FR 1/4-13X PG AD PUBLIC	2023F44-13	11/2/2023	11/13/2023	154.70		
707	PITNEY BOWES INC	POSTAL SERVICES	MULTIPLE DEPT SUPPLY: E-Z SEAL 4 OZ	1024190503	11/3/2023	11/13/2023	2.42		
708	PITNEY BOWES PURCHASE PWR	POSTAL SERVICES	MULTIPLE DEPTS POSTAGE USAGE	80009090015156	11/19/2023	11/22/2023	37.88		
709									
710									
711	ECONOMIC DEVELOPMENT								
712	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	20.00		
713	BANK OF AMERICA	CONVENTION AND	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	45.00		
714	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	26.00		
715	BANK OF AMERICA	SUBSISTENCE & LODGING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	134.45		
716	GREGORY A DORAZIO	MARKETING	ED-WEB SRVCS-	5315	10/31/2023	11/2/2023	154.00		
717	INKLINGS SCREEN PRINTING	OTHER OPERATING	ED-DG20W POLO,SS LC WATER TOWER	15106	10/25/2023	11/17/2023	43.50		
718	PITNEY BOWES INC	POSTAL SERVICES	MULTIPLE DEPT SUPPLY: E-Z SEAL 4 OZ	1024190503	11/3/2023	11/13/2023	2.42		
719									
720									
721	COMMERCIAL KITCHEN								
722	FLUVANNA COUNTY HEALTH DEPT	GENERAL MATERIALS AND	ED-FOODSERVICE ESTABLISHMENT	110123	11/1/2023	11/2/2023	40.00		
723									
724									
725	VA COOPERATIVE EXTENSION								
726	BANK OF AMERICA	OTHER OPERATING	MULTIPLE DEPTS PURCHASE CARDS	STATEMENT	10/31/2023	11/22/2023	25.00		

	A	B	C	D	F	G	H	I	J
1	County of Fluvanna			From Date: 11/1/2023					
2	Accounts Payable List			To Date: 11/30/2023					
4	Vendor Name	Charge To	Description	Invoice Number	Invoice Date	Check Date	Check Amount		
727	TREASURER OF VA TECH	CONVENTION AND	VCE- WISE 2023- CATTLE WISE 2 DAY &	110223	11/2/2023	11/13/2023	100.00		
728						Total:	\$125.00		
729									
730					100 GENERAL FUND	Fund Total:	\$830,388.64		
731	Fund # - 302 CAPITAL IMPROVEMENT								
732	PUBLIC SAFETY CAPITAL PROJ								
733	EAST COAST EMERGENCY VEHICLES	VEHICLE	FCSO-HAVIS,1-PIECE EQ MOUNTING	35810	11/8/2023	11/17/2023	42.90		
734	EAST COAST EMERGENCY VEHICLES	VEHICLE	FCSO-2023 CHRGR CTS CAR	35751	10/31/2023	11/17/2023	9,796.65		
735	EAST COAST EMERGENCY VEHICLES	VEHICLE	FCSO-2023 CHRGR CTS CAR VIN*6981-	35753	10/31/2023	11/17/2023	9,808.65		
736	SHEEHY FORD OF RICHMOND	VEHICLE	2023 Ford Police Interceptor Utility AWD	DEAL# 180571	11/1/2023	11/22/2023	28,251.80		
737	SHEEHY FORD OF RICHMOND	VEHICLE	2023 Ford Police Interceptor Utility AWD	DEAL# 180570	11/1/2023	11/22/2023	29,251.80		
738						Total:	\$77,151.80		
739									
740	FACILITIES CAP PROJ								
741	CII SERVICE	CONTRACT SERVICES	FCPW-INSTALL ONE LOCHINVAR	52521	10/30/2023	11/2/2023	32,894.00		
742						Total:	\$32,894.00		
743									
744	PUBLIC WORKS CAPITAL PROJECT								
745	HALL AUTOMOTIVE, LLC	VEHICLE	2023 NISSAN KICKS VIN*7986, MILEAGE	F547986	10/19/2023	11/17/2023	21,904.72		
746						Total:	\$21,904.72		
747									
748	SCHOOL TRANSPORT CAP PROJ								
749	BLUE BIRD BUS SALES	VEHICLE	FCPS-R006007240:01;R006007607:01-AIR	R006007240:01,-	7/31/2023	11/13/2023	24,000.00		
750						Total:	\$24,000.00		
751									
752	SCHOOL OPS & MAINT CAP PROJ								
753	BETTER LIVING, INC.	CONTRACT SERVICES	FCPS- LAGSHIELD 12L STANZIN LAG	BMZ0001266236-	10/24/2023	11/13/2023	195.28		
754	QUALITY CCTV SYSTEMS, INC.	CONTRACT SERVICES	FCPS-ABRAMS INTRUSION ALARM-	21326	11/1/2023	11/22/2023	11,794.00		
755						Total:	\$11,989.28		
756									
757					302 CAPITAL IMPROVEMENT	Fund Total:	\$167,939.80		
758	Fund # - 502 SEWER								
759	PALMYRA SEWER OPER EXPENSES								
760	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PALMYRA SEWAGE PUMP STATION	007712348080N	10/25/2023	11/2/2023	54.49		
761	DOMINION VIRGINIA POWER	ELECTRICAL SERVICES	PALMYRA AREA WWTP	007129524547N	10/20/2023	11/2/2023	1,480.73		
762	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-PALMYRA WASTEWATER	79626	10/27/2023	11/17/2023	110.00		
763	INBODEN ENVIRONMENTAL SERVICES,	OUTSIDE ANALYTICAL	FUSD-PALMYRA WWTP WASTEWATER	79723	11/3/2023	11/17/2023	110.00		
764	O.A.S.I.S.	CONTRACT SERVICES	FUSD-JULY, AUG, SEPT 2023 SERVICES	236225	10/31/2023	11/17/2023	2,325.00		

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

TAB H

MEETING DATE:	December 20, 2023				
AGENDA TITLE:	Accept Dedication of Right-of-way from NVA Properties, LLC				
MOTION(s):	<p>1) I move that the Board of Supervisors accept the dedication of right-of-way from NVA Properties, LLC for Mulberry Drive for public use.</p> <p>2) I move the Board of Supervisors approve the resolution to accept Mulberry Drive into the secondary system of highways.</p>				
BOS 2 YEAR GOALS?	Yes	No	If yes, which goal(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
				X	
STAFF CONTACT(S):	Dan Whitten, County Attorney				
PRESENTER(S):	Dan Whitten, County Attorney				
RECOMMENDATION:	Motion to approve the dedication of right-of-way				
TIMING:	Record dedication of right-of-way after approval by the Board				
DISCUSSION:	<p>Mulberry Drive is currently identified in Plat Book 2 Page 295 as a 40-foot private right of way within the Village of Nahor. However, Mulberry Drive was accepted into the VDOT system in 2019 with the understanding that it was a public right of way. To correct the issue, the Board of Supervisors needs to approve a dedication of right of way for public use for Mulberry Drive. The Board would then need to approve a new resolution to request that Mulberry Drive continue to be accepted in the secondary system of highways.</p>				
FISCAL IMPACT:	N/A				
POLICY IMPACT:	N/A				
LEGISLATIVE HISTORY:	N/A				
ENCLOSURES:	<ul style="list-style-type: none"> • Deed of dedication of right-of-way with an attached plat • 2023 Resolution to accept Mulberry Drive into the secondary system of highways • 2019 Resolution to accept streets within Nahor Village Subdivision into secondary system of highways. 				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
	X				

This deed is exempt from the recordation taxes pursuant to § 58.1-811(A)(3) and § 58.1-811(C)(5).

Consideration: \$0.00

Prepared by:

**Dan N. Whitten
County Attorney
P.O. Box 540
Palmyra, Virginia 22963
Telephone: (434) 591-1910
Fax: (434) 591-1913**

Assessment: \$0.00

DEED OF DEDICATION OF RIGHT-OF-WAY

THIS DEED OF DEDICATION OF RIGHT-OF-WAY is made and entered into this ____ day of December, 2023, by and between NVAPROPERTIES, LLC, a Virginia limited liability company, (GRANTOR) and THE COUNTY OF FLUVANNA, VIRGINIA, a political subdivision of the Commonwealth of Virginia (GRANTEE).

WITNESSETH:

WHEREAS the Grantor is the owner of a parcel of real estate, as shown and designated as “Mulberry Drive” on a plat and survey entitled “Plat Showing Public Right-Of-Way For Mulberry Drive, Nahor Subdivision, Fluvanna County, VA” prepared by Timothy Miller, Land Surveyor, dated December 12, 2023, a copy of which is attached hereto and to which reference is made for a more particular description.

WHEREAS the Grantor now desires to dedicate and convey to the Grantee a portion of the property for right-of-way for public use; and

WHEREAS the Grantee desires to accept the dedication of the right-of-way; and

NOW, THEREFORE for and in consideration of good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Grantor hereby dedicates, grants, and conveys to the public use with SPECIAL WARRANTY OF TITLE unto the Grantee, in fee simple, a right-of-way over and across the following described property situated in the Cunningham District, Fluvanna County, Virginia, to-wit:

All that right-of-way for public use, said right-of-way comprising an area of 0.54 acres, and being labeled as “Mulberry Drive 40' Public R/W”, as situated on a plat entitled “Plat Showing Public Right-Of-Way For Mulberry Drive, Nahor Subdivision, Fluvanna County, VA” prepared by Timothy Miller, Land Surveyor, dated December 12, 2023, a copy of which is attached hereto and to which reference is made for a more particular description.

IT BEING a portion of the same property conveyed to Grantor by Deed dated September 8, 2011, and recorded September 9, 2011, in the Clerk’s Office of the Circuit Court of Fluvanna County in Deed Book 849, page 416.

Grantor covenants that it has the right to convey the property; that the Grantee shall have quiet and peaceful enjoyment and possession of said property, and that the Grantor will execute such further assurances of the said grant herein contained as may be requisite.

This conveyance is subject to all easements, restrictions, covenants and conditions of record insofar as they legally affect the property herein conveyed.

WITNESS the following signature:

NVAPROPERTIES, LLC

BY: _____ **(SEAL)**
Evan Bowman, Manager

COMMONWEALTH OF VIRGINIA
COUNTY/CITY OF _____, TO-WIT:

I, _____, a Notary Public in and for the Commonwealth of Virginia At Large, do hereby certify that Evan Bowman, whose name is signed to the foregoing Deed of Dedication of Right-of-Way, personally appeared and acknowledged the same before me in my State and in the City/County aforesaid.

Given under my hand this ____ day of _____, _____.

NOTARY PUBLIC

My commission expires _____.

Notary certificate number _____.

The foregoing conveyance is hereby accepted by the County of Fluvanna, Virginia in accordance with Virginia Code § 15.2-1803 (1950) as amended, as evidenced by the signature of the undersigned, who is authorized to accept this conveyance on behalf of the County of Fluvanna as evidenced by a resolution authorizing the same adopted by the Fluvanna County Board of Supervisors on December 20, 2023; and is approved as to form as evidenced by the signature of the County Attorney for the County of Fluvanna.

WITNESS the following signature:

COUNTY OF FLUVANNA, VIRGINIA

BY: _____

COMMONWEALTH OF VIRGINIA
COUNTY/CITY OF _____, TO-WIT:

I, _____, a Notary Public in and for the Commonwealth of Virginia At Large, do hereby certify that _____ whose name is signed on behalf of the County of Fluvanna, Virginia to the foregoing Deed of Dedication of Right-of-Way, personally appeared and acknowledged the same before me in my State and in the City/County aforesaid.

Given under my hand this ____ day of _____, _____.

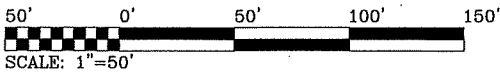
NOTARY PUBLIC

My commission expires _____.

Notary certificate number _____.

APPROVED AS TO FORM:

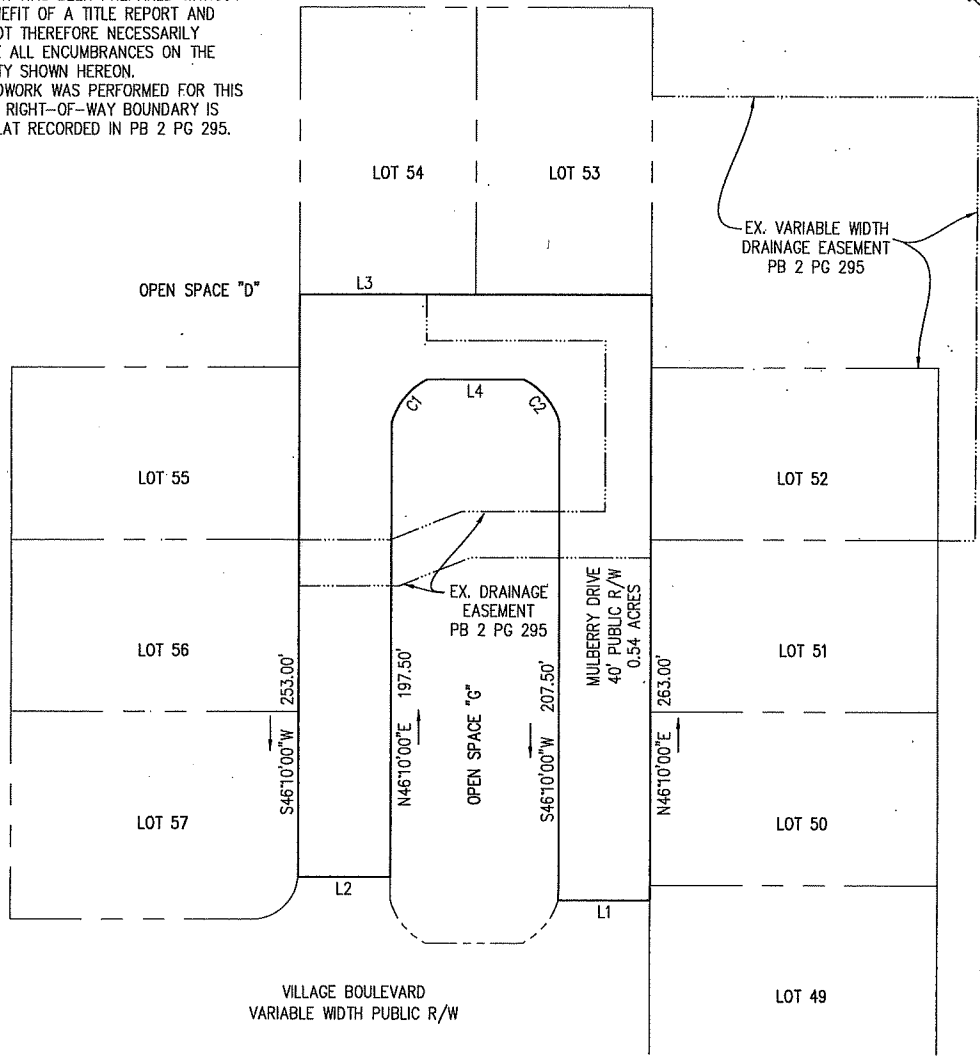
Dan N. Whitten, County Attorney



RECORD NORTH
PB 2 PG 295

NOTES:

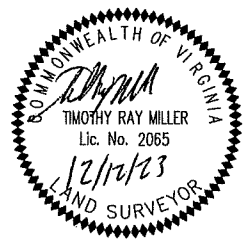
1. THIS PLAT HAS BEEN PREPARED WITHOUT THE BENEFIT OF A TITLE REPORT AND DOES NOT THEREFORE NECESSARILY INDICATE ALL ENCUMBRANCES ON THE PROPERTY SHOWN HEREON.
2. NO FIELDWORK WAS PERFORMED FOR THIS SURVEY. RIGHT-OF-WAY BOUNDARY IS FROM PLAT RECORDED IN PB 2 PG 295.



Line	Direction	Length
L1	S 43°50'00" E	40.00'
L2	S 43°50'00" E	40.00'
L3	N 43°50'00" W	153.00'
L4	S 43°50'00" E	42.00'

Curve	Length	Radius	Delta	Tangent	Chord	Chord Bearing
C1	25.07'	30.00'	47°53'12"	13.32'	24.35'	N 85°42'06" E
C2	25.07'	30.00'	47°53'12"	13.32'	24.35'	S 06°37'54" W

MERIDIAN
PLANNING GROUP, LLC
440 Premier Circle, Suite 200
Charlottesville, VA 22901
(P) 434.882.0121



PLAT SHOWING
PUBLIC RIGHT-OF-WAY
FOR
MULBERRY DRIVE
NAHOR SUBDIVISION
FLUVANNA COUNTY, VA
SHEET: 1 OF 1
FILE: NAHOR SUB - RWAY PLAT.DWG
DATE: DECEMBER 12, 2023



BOARD OF SUPERVISORS
 County of Fluvanna
 Palmyra, Virginia

RESOLUTION No. 05-2019

A Resolution to Take Streets in the Nahor Village Subdivision into the Secondary System of Highways in Fluvanna County, Virginia

At a regular meeting of the Board of Supervisors of Fluvanna County held in the Fluvanna County Courts Building at 7:00 PM on Wednesday, May 1, 2019, at which the following members were present, the following resolution was adopted by a majority of all members of the Board of Supervisors, the vote being recorded in the minutes of the meeting as shown below:

WHEREAS, the eligible streets described on the attached VDOT AM-4.3 form, fully incorporated herein by reference, are shown on plats recorded in the clerk’s office of the Circuit Court of Fluvanna County; and

WHEREAS, the streets described in the Nahor Village Subdivision have been developed in Fluvanna County and the developer has constructed the streets in accordance with the plans submitted to and approved by the Virginia Department of Transportation and the streets have been inspected by the Office of the Land Development Engineer and found to be acceptable in the State Highway System; and

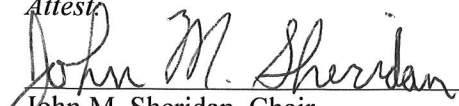
NOW, THEREFORE BE IT RESOLVED, on this 1st day of May, 2019, that the Fluvanna County Board of Supervisors hereby requests that the Virginia Department of Transportation add the described roads listed on the attached VDOT AM-4.3 form to the Secondary System of State Highways of Fluvanna County pursuant to Section 33.2-705 of the Code of Virginia, as amended, and the Subdivision Street Requirements; and

BE IT FURTHER RESOLVED, that the Fluvanna County Board of Supervisors guarantees a clear and unrestricted right-of-way, and any necessary easements for cuts, fills, and drainage; and

BE IT YET FURTHER RESOLVED that a certified copy of this resolution be forwarded to the Land Development Engineer for the Virginia Department of Transportation.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Fluvanna County Board of Supervisors at a regular meeting of the Board held on the 1st day of May, 2019:

SUPERVISORS	AYE	NAY	ABSTAIN	ABSENT	MOTION	SECOND
Mozell H. Booker, Fork Union District	X					X
Patricia B. Eager, Palmyra District	X					
Anthony P. O’Brien, Rivanna District	X					
John M. Sheridan, Columbia District	X					
Donald W. Weaver, Cunningham District	X				X	

Attest:

 John M. Sheridan, Chair
 Board of Supervisors
 Fluvanna County, Virginia

In the County of Fluvanna

By resolution of the governing body adopted May 1, 2019

The following VDOT Form AM-4.3 is hereby attached and incorporated as part of the governing body's resolution for changes in the secondary system of state highways.

A Copy Testee

Signed (County Official): Kelly Fitzgerald Harris Clerk to the Board

Report of Changes in the Secondary System of State Highways

Project/Subdivision Nahor Village

Type Change to the Secondary System of State Highways: Addition

The following additions to the Secondary System of State Highways, pursuant to the statutory provision or provisions cited, are hereby requested; the right of way for which, including additional easements for cuts, fills and drainage, as required, is hereby guaranteed:

Reason for Change: New subdivision street
Pursuant to Code of Virginia Statute: §33.2-705

Street Name and/or Route Number

Tulip Drive, State Route Number 1063

Old Route Number: 0

- From: Spruce Drive
To: North east to end of cul de sac, a distance of: 0.07 miles.

Recordation Reference: DB 731 pg 332-391

Right of Way width (feet) = 50

Street Name and/or Route Number

Village Boulevard, State Route Number 1056

Old Route Number: 0

- From: 0.23 miles N of Rte. 53 at End State Maintenance sign
To: Mulberry Drive, a distance of: 0.12 miles.

Recordation Reference: DB 731, pg 332-391

Right of Way width (feet) = 54

Street Name and/or Route Number

Cherry Blossom Drive, State Route Number 1061

Old Route Number: 0

- From: Spruce Drive
To: east to end of cul de sac, a distance of: 0.03 miles.

Recordation Reference: DB 731 Pg 332-391

Right of Way width (feet) = 50



Capital Reserve Maintenance Fund Request

TAB I

MOTION: I move that the Board of Supervisors approve a Capital Reserve Maintenance Fund Request in the amount of \$78,504.00 for the purpose(s) of:
Commonwealth Attorney's Office Restoration

Section 1 - REQUEST

Requesting Department/Agency Public Works PW24-005	Dept/Agency Contact Calvin Hickman	Date of Request 12/07/2023
Phone (434) 591-1925	Fax (434) 591-1924	Fiscal Year FY24

Reserve Fund Purpose Category: **Unexpected facility repairs or replacements**

Description of Project/Repair	Qty	Unit Price	Total Price
New HVAC and Dehumidification	1	\$16,874.00	\$16,874.00
Concrete Floor Preparation and Sealing, Vinyl Tile	1	\$26,630.00	\$26,630.00
Exterior Wall Mitigation & Build Back, Carpentry work and repairs	1	\$25,000.00	\$25,000.00
Contingency	1	\$10,000.00	\$10,000.00

Total Request: **\$78,504.00**

Description and justification for proposed use.

Upgrade Commonwealth Attorney's basement area for new office space.

Department/Agency Head Name	Signature Calvin Hickman <small>Digitally signed by Calvin Hickman Date: 2023.12.08 14:26:04 -05'00'</small>	Date
-----------------------------	---	------

Section 2 - REVIEW

Recommended? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	County Finance Director Tori Melton <small>Digitally signed by Tori Melton Date: 2023.12.11 11:30:40 -05'00'</small>	Date
Recommended? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	County Administrator Eric Dahl <small>Digitally signed by Eric Dahl Date: 2023.12.12 15:56:42 -05'00'</small>	Date

Section 3 - BOARD OF SUPERVISORS

Approved? <input type="checkbox"/> Yes <input type="checkbox"/> No	Decision Date	Comments
---	---------------	----------



Capital Reserve Maintenance Fund Request

TAB J

MOTION: I move that the Board of Supervisors approve a Capital Reserve Maintenance Fund Request in the amount of \$180,720.00 for the purpose(s) of:
Fluvanna County Attorney's Office Restoration

Section 1 - REQUEST

Requesting Department/Agency Public Works PW24-004	Dept/Agency Contact Calvin Hickman	Date of Request 12/07/2023
Phone (434) 591-1925	Fax (434) 591-1924	Fiscal Year FY24

Reserve Fund Purpose Category: **Unexpected facility repairs or replacements**

Description of Project/Repair	Qty	Unit Price	Total Price
Crawl Space Structure Damage, Carpentry, Plumbing, HVAC	1	\$122,500.00	\$122,500.00
Ceiling, Flooring, Information Technology Upgrades	1	\$43,220.00	\$43,220.00
Contingency	1	\$15,000.00	\$15,000.00
			\$0.00

Total Request: **\$180,720.00**

Description and justification for proposed use.

Upfit vacant county office building (previously the Registrar Office) for new County Attorney's Offices.

Department/Agency Head Name	Signature Calvin Hickman <small>Digitally signed by Calvin Hickman Date: 2023.12.13 13:24:14 -05'00'</small>	Date
-----------------------------	---	------

Section 2 - REVIEW

Recommended? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	County Finance Director Tori Melton <small>Digitally signed by Tori Melton Date: 2023.12.14 16:54:57 -05'00'</small>	Date
Recommended? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	County Administrator Eric Dahl <small>Digitally signed by Eric Dahl Date: 2023.12.14 23:02:57 -05'00'</small>	Date

Section 3 - BOARD OF SUPERVISORS

Approved? <input type="checkbox"/> Yes <input type="checkbox"/> No	Decision Date	Comments
---	---------------	----------

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

TAB K

MEETING DATE:	December 20, 2023				
AGENDA TITLE:	Zion Crossroads West Waterline Extension Update				
MOTION(s):	N/A				
STRATEGIC INITIATIVE?	Yes	No	If yes, list initiative(s):		
		X			
AGENDA CATEGORY:	Public Hearing	Action Matter	Presentation	Consent Agenda	Other
			X		
STAFF CONTACT(S):	Eric Dahl, County Administrator				
PRESENTER(S):	Eric Dahl, County Administrator				
RECOMMENDATION:	N/A				
TIMING:	Routine				
DISCUSSION:	<p>In February 2020, the Virginia Department of Environmental Quality (DEQ) approached the County about extending the Zion Crossroads waterline on U.S. Route 250 1.1 miles west of where it currently terminates on Memory Lane, to properties contaminated by an old petroleum release. Four petroleum impacted properties currently have water treatment systems until a permanent solution is provided. In addition, two nearby properties are at risk of petroleum contamination. This project extension helps to provide a reliable water source to the affected residents of the County and advances a Phase 2 component earlier with the assistance of DEQ.</p> <p>The County has funding agreements with DEQ; the first is for Engineering Services, were DEQ will fund up to \$200,000, and the second is for Construction Services, were DEQ will fund up to \$800,000 and/or excess of remaining Engineering funds.</p> <p>The board approved a project agreement with Dewberry Engineers for \$149,769 which includes, but is not limited to, preliminary design; subsurface utility engineer; surveying; geotechnical engineering; environmental investigation and permitting; PRV design; final design.</p> <p>This presentation will go over the outcome of the Virginia Department of Health – Office of Drinking Water Financial and Construction Assistance Programs grant application.</p>				

ZXR West Waterline Extension		June 2020 Est.	Nov. 2021 Est.	Apr. 2022 Est.	Current Est.
Engineering Costs					
Design, Survey, Geo-Tech., Environmental	\$	130,000	\$ 149,769	\$ 149,769	\$ 149,769
Bidding, Construction Admin., Constuction Insp.	\$	70,000	\$ 100,000	\$ 125,000	\$ 100,000
Additional Design	\$	-	\$ -	\$ -	\$ 19,450
Legal Costs					
Doc Prep (deeds, plats and title)	\$	75,000	\$ 75,000	\$ 75,000	\$ 10,000
Easement Acquisition Estimates					
Easement valuation and appraisals	\$	35,000	\$ 35,000	\$ 35,000	\$ 16,875
Estimated Construction Cost					
	\$	1,200,000	\$ 1,997,600	\$ 2,569,600	\$ 2,819,600
Contingency					
	\$	-	\$ -	\$ -	\$ 281,960
ESTIMATED TOTAL		\$ 1,510,000	\$ 2,357,369	\$ 2,954,369	\$ 3,397,654
DEQ Funding		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Debt Proceeds		\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
FUNDING		\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
ADDITIONAL FUNDING NEEDED		\$ 10,000	\$ 857,369	\$ 1,454,369	\$ 1,897,654
FISCAL IMPACT:	Project Funding Approvals To Date:				
	\$1,000,000 DEQ funding reimbursement <ul style="list-style-type: none"> \$200,000 engineering costs \$800,000 construction costs \$500,000 (Debt) approved June 17, 2020 (issued August 2020)				
POLICY IMPACT:	None				
LEGISLATIVE HISTORY:	None				
ENCLOSURES:	None				
REVIEWS COMPLETED:	Legal	Finance	Purchasing	HR	Other
		X			X

**FLUVANNA COUNTY BOARD OF SUPERVISORS
MEETING PACKAGE ATTACHMENTS**

Incl?	Item
<input checked="" type="checkbox"/>	BOS Contingency Balance Report
<input checked="" type="checkbox"/>	Building Inspections Report
<input checked="" type="checkbox"/>	Capital Reserve Balances Memo
<input type="checkbox"/>	Fluvanna County Bank Balance and Investment Report
<input checked="" type="checkbox"/>	Unassigned Fund Balance Report
<input checked="" type="checkbox"/>	VDOT Monthly Report & Resurfacing List
<input type="checkbox"/>	ARPA Fund Balance Memo
<input checked="" type="checkbox"/>	The Board of Supervisors Two Year Plan

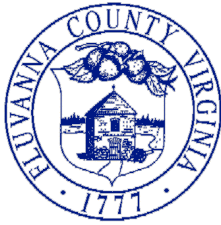
BUILDING INSPECTIONS MONTHLY REPORT

County of Fluvanna

Building Official:	Period:
Andrew Wills	November, 2023

Category	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
BUILDING PERMITS ISSUED														
NEW - Single Family Detached (incl. Trades permits & SWMH)	2019	8	10	14	9	12	9	10	14	14	2	11	7	120
	2020	12	13	23	14	8	19	19	17	16	20	22	11	194
	2021	15	9	19	20	16	22	15	11	8	22	13	8	178
	2022	17	11	20	11	18	32	10	9	11	12	9	4	164
	2023	5	6	6	12	12	6	10	5	7	8	9		86
NEW - Single Family Attached (Town Homes)	2019	0	0	0	0	0	0	0	0	0	0	0	0	0
	2020	0	0	0	0	1	6	0	0	6	0	0	0	13
	2021	6	0	0	0	0	0	0	0	6	0	0	0	6
	2022	0	0	0	0	0	0	0	0	0	0	0	0	0
	2023	0	8	0	0	0	0	0	0	0	0	0	0	8
Multi Family (Apartment, Duplex)	2019	0	0	0	0	0	0	0	0	0	0	0	0	0
	2020	0	0	0	0	0	0	0	0	1	0	0	0	0
	2021	0	0	0	0	0	0	0	0	0	0	0	0	0
	2022	0	0	0	0	0	0	0	5	0	0	0	0	5
	2023	1	0	0	0	0	0	0	0	0	0	0	0	1
Additions and Alterations	2019	35	33	37	27	38	38	44	34	34	36	35	31	422
	2020	37	38	23	30	30	22	27	20	30	34	35	23	349
	2021	28	14	43	39	31	40	30	29	26	30	35	33	378
	2022	33	48	60	45	47	50	51	63	45	63	51	44	600
	2023	52	34	51	34	36	28	36	35	45	39	43	0	433
* Trade permits count not in .														
Accessory Buildings	2019	2	4	6	4	4	3	3	8	2	8	4	4	52
	2020	2	4	4	4	5	5	1	7	8	3	5	1	49
	2021	1	3	3	6	3	6	1	3	2	4	4	2	38
	2022	3	4	13	6	5	2	5	4	5	3	0	2	52
	2023	7	2	7	5	6	2	5	8	4	7	5	0	58
Swimming Pools	2019	0	0	0	3	2	2	0	1	0	1	0	1	10
	2020	0	1	3	3	1	2	3	1	1	0	0	0	15
	2021	0	0	7	1	5	2	3	4	1	0	1	2	26
	2022	0	2	4	4	1	0	3	3	0	0	0	0	17
	2023	1	0	6	1	2	4	0	0	0	2	0	0	16
Commercial/ Industrial Build/Cell Towers	2019	0	0	1	1	0	2	0	0	0	0	0	0	4
	2020	0	0	1	0	1	0	0	3	0	0	2	0	7
	2021	1	0	1	0	0	0	1	0	0	0	2	0	5
	2022	0	0	0	0	0	2	3	2	0	2	1	0	10
	2023	1	1	0	1	0	0	0	0	0	0	0	0	3
TOTAL BUILDING PERMITS	2019	45	47	58	44	56	54	57	57	50	48	50	43	609
	2020	51	56	54	51	46	54	50	48	63	57	54	40	624
	2021	51	26	73	66	55	70	50	47	37	56	55	45	631
	2022	54	65	97	66	71	86	72	77	61	80	61	50	840
	2023	67	51	64	52	51	40	52	48	56	56	57	0	594
* Trade permits count not included as in previous years														
BUILDING VALUES FOR PERMITS ISSUED														
TOTAL BUILDING VALUES	2019	\$1,991,054	\$2,502,719	\$5,639,238	\$4,695,173	\$3,057,597	\$3,228,152	\$3,360,952	\$3,926,015	\$3,457,214	\$2,636,194	\$3,148,369	\$2,960,579	\$ 40,603,256
	2020	\$2,292,161	\$3,206,055	\$7,238,708	\$2,997,448	\$2,245,441	\$4,389,903	\$3,644,002	\$5,555,492	\$5,271,906	\$4,201,357	\$3,513,834	\$2,954,193	\$ 47,506,500
	2021	\$5,397,000	\$1,687,484	\$2,506,869	\$4,952,702	\$3,473,256	\$5,766,891	\$2,885,146	\$2,506,053	\$2,046,134	\$3,637,390	\$4,633,868	\$2,712,396	\$ 41,734,789
	2022	\$5,073,054	\$3,017,155	\$5,012,175	\$2,937,240	\$5,654,955	\$9,371,750	\$11,374,772	\$17,974,068	\$2,743,309	\$4,363,026	\$6,842,941	\$1,046,000	\$ 75,410,524
	2023	\$3,929,572	\$4,916,308	\$3,029,674	\$3,087,131	\$6,370,476	\$3,088,398	\$4,234,315	\$3,224,163	\$2,474,897	\$2,332,220	\$3,542,065	\$0	\$ 40,219,219

Category	Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
LAND DISTURBING PERMITS ISSUED														
LAND DISTURBING PERMITS	2019	8	12	16	9	14	10	12	14	13	2	11	8	129
	2020	11	10	26	13	8	24	13	19	20	19	13	16	192
	2021	22	10	18	20	18	22	16	11	4	23	13	8	185
	2022	16	13	19	11	18	34	11	10	8	13	8	3	164
	2023	5	14	9	15	10	7	10	5	10	8	8	0	101
INSPECTIONS COMPLETED														
TOTAL INSPECTIONS	2019	237	207	232	297	305	246	324	332	295	298	204	216	3,193
	2020	213	197	302	369	371	304	434	368	439	464	407	412	4,280
	2021	430	349	465	431	402	426	333	355	419	453	422	356	4,841
	2022	304	414	551	449	439	486	594	589	523	400	300	351	5,400
	2023	350	298	321	308	288	285	261	294	287	375	297	0	3,364
FEEES COLLECTED														
Building Permits	2019	\$11,377	\$13,617	\$14,005	\$14,308	\$11,228	\$16,260	\$13,778	\$18,772	\$14,375	\$8,468	\$14,747	\$11,059	\$ 161,994
	2020	\$12,863	\$15,468	\$18,152	\$16,803	\$13,147	\$28,068	\$23,193	\$28,887	\$24,237	\$19,359	\$15,359	\$15,871	\$ 231,407
	2021	\$18,733	\$15,400	\$15,654	\$21,333	\$16,184	\$23,031	\$27,000	\$11,923	\$9,144	\$20,620	\$15,563	\$9,211	\$ 203,796
	2022	\$21,100	\$19,347	\$23,488	\$15,404	\$19,739	\$23,621	\$18,713	\$54,782	\$11,348	\$34,994	\$17,567	\$6,021	\$ 266,124
	2023	\$11,925	\$20,870	\$11,256	\$15,385	\$21,848	\$9,751	\$9,429	\$8,207	\$10,590	\$11,603	\$11,462	\$0	\$ 142,326
Land Disturbing Permits	2019	\$1,000	\$1,500	\$1,625	\$1,125	\$3,553	\$1,250	\$2,975	\$6,556	\$1,920	\$250	\$1,375	\$1,125	\$ 24,251
	2020	\$1,375	\$1,250	\$6,365	\$1,625	\$1,000	\$3,000	\$2,125	\$8,369	\$2,500	\$2,375	\$4,294	\$1,875	\$ 36,153
	2021	\$5,678	\$1,250	\$14,463	\$2,500	\$2,250	\$2,750	\$13,581	\$2,824	\$500	\$4,848	\$1,625	\$1,000	\$ 53,268
	2022	\$2,000	\$2,050	\$9,963	\$1,375	\$2,250	\$10,014	\$1,375	\$2,175	\$27,725	\$3,649	\$2,175	\$375	\$ 65,126
	2023	\$625	\$1,875	\$1,125	\$2,300	\$1,625	\$5,000	\$2,408	\$625	\$4,975	\$1,000	\$1,000	\$0	\$ 22,558
Zoning Fees collected by Planning Dept starting March 2023	2019	\$1,200	\$1,800	\$2,200	\$1,550	\$2,050	\$1,350	\$1,950	\$2,300	\$1,700	\$1,150	\$1,450	\$1,400	\$ 20,100
	2020	\$1,650	\$1,600	\$3,000	\$1,700	\$15,550	\$3,050	\$2,350	\$2,300	\$2,900	\$2,850	\$1,600	\$1,700	\$ 26,250
	2021	\$2,150	\$1,150	\$3,650	\$2,950	\$2,650	\$3,400	\$2,450	\$1,850	\$1,300	\$2,900	\$1,900	\$1,150	\$ 27,500
	2022	\$1,900	\$1,400	\$3,900	\$1,650	\$2,300	\$3,900	\$1,800	\$1,500	\$1,500	\$2,000	\$1,450	\$750	\$ 24,050
	2023	\$1,350	\$1,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 3,300
TOTAL FEES	2019	\$13,577	\$16,917	\$17,830	\$16,983	\$16,831	\$18,860	\$18,703	\$27,628	\$17,995	\$9,868	\$15,028	\$132,584	\$ 203,804
	2020	\$15,888	\$18,318	\$27,517	\$20,128	\$15,697	\$34,118	\$27,668	\$39,556	\$29,637	\$24,584	\$24,584	\$19,446	\$ 293,810
	2021	\$25,000	\$22,797	\$37,351	\$18,429	\$24,289	\$37,535	\$21,888	\$58,457	\$40,573	\$40,643	\$24,584	\$7,146	\$ 290,061
	2022	\$25,001	\$22,797	\$37,351	\$18,429	\$24,289	\$37,535	\$21,888	\$58,547	\$40,073	\$40,643	\$21,192	\$7,146	\$ 355,300
	2023	\$13,900	\$24,695	\$12,381	\$17,685	\$23,473	\$14,751	\$11,837	\$8,834	\$15,565	\$12,603	\$12,462	\$0	\$ 168,186



COUNTY OF FLUVANNA

"Responsive & Responsible Government"

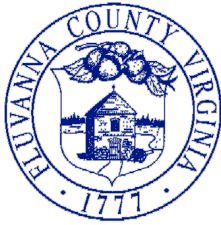
BOS 2023-12-20 p.331 of 344
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

MEMORANDUM

Date: December 20, 2023
From: Theresa McAllister – Management Analyst
To: Board of Supervisors
Subject: FY24 BOS Contingency Balance

The FY24 BOS Contingency line balance is as follows:

Beginning Original Budget:	\$146,615
Less: Consulting Services Agreement with B.W. Murray, Inc. – Registrar – BOS Approval 07.05.23	-\$20,000
Less: Agreement with VDOT regarding "Watch for Children" signs – Public Works - BOS Approval 09.20.23	-850
Less: Annual Card Terminal Fees – Information Technology – BOS Approval 10.04.23	-2,736
Available:	\$123,029



COUNTY OF FLUVANNA

"Responsive & Responsible Government"

BOS 2023-12-20 p.333 of 344
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

MEMORANDUM

Date: December 20, 2023
From: Theresa McAllister – Management Analyst
To: Board of Supervisors
Subject: FY24 Capital Reserve Balances

The FY24 Capital Reserve account balances are as follows:

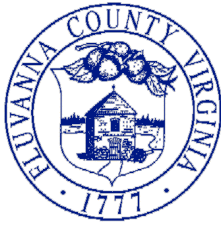
County Capital Reserve:

FY23 Carryover	\$540,987.90
FY24 Budget Allocation:	\$250,000
Add: Closed CRM Projects 07.24.23	6,477.05
Add: Closed CRM Projects 08.21.23	3,769.97
Less: Lower Court Clerk's Office Mold Remediation. 11.01.23	-37,079
Less: Replace Turbo Assembly and minor repairs to Ambulance 49. 12.06.23	-6,198.36
FY24 Available:	\$757,957.56

Schools Capital Reserve:

FY23 Carryover	\$258,993.42
FY24 Budget Allocation:	\$200,000
Add: Closed CRM Projects 07.24.23	365.93
Add: Closed CRM Projects 08.21.23	3,071
Less: Quality CCTV Systems Abrams Academy. 09.06.23	-11,800
Less: Bluebird Buses. 09.06.23	-9,994.74
Less: Central Elementary Capital and Budget Electric. 09.20.23	-5,785
Less: HAVTECH at FCHS. 09.20.23	-12,861.39

FY24 Available:	\$421,989.22
------------------------	---------------------



COUNTY OF FLUVANNA

"Responsive & Responsible Government"

BOS 2023-12-20 p.335 of 344
P.O. Box 540
Palmyra, VA 22963
(434) 591-1910
Fax (434) 591-1911
www.fluvannacounty.org

MEMORANDUM

Date: December 20, 2023
From: Theresa McAllister– Management Analyst
To: Board of Supervisors
Subject: Unassigned Fund Balance

*FY23 Year End (Unaudited) Unassigned Fund Balance:	\$15,877,058
Less: Palmyra Village Streetscape Project – BOS Approval 08.02.23	-118,169
Current (Unaudited) Unassigned Fund Balance:	\$15,758,889

*Audited FY23 Year End Unassigned Fund Balance will be available upon Completion of the FY23 Comprehensive Annual Financial Report

FLUVANNA COUNTY
December 2023

MAINTENANCE

The Palmyra and Zions Crossroads Area Headquarters for the month of November 2023.

- Mowing of secondary routes-603, 620 623, 625, 626 630, 653, 669,696, 706, 712
- Daylight signs Rte 620,637, 643,669,679,706,761
- Debris Removal Rte 6,15,53,761
- Litter pickup Rte 6, 15,637, 660,666, 761
- Ditching on Rte 609. Seed & straw
- Pothole Patching Rte 6,15,53
- Pruning/Brush Removal Rte 644,700

LAND DEVELOPMENT & PERMITS

**Aaron LeBeau,
P.E.**

Plans with outstanding comments or under review (Activity within last 90 days)

- JRWA Site Plan, **Review Underway**
- Johnston & Co Self Storage, **Revision Required**
- Bacons Point Minor, **Revision Required**

Plans found acceptable

LUP Permits Issued and Completed:

- VDOT issued permits in 4 November 2023.
- VDOT closed permits in 3 November 2023.

CONSTRUCTION

Bridge Projects:

- **On-Call Bridge Maintenance Contract BRDG-967-457,N501 (UPC 115014) –**
Scope: Bridge Maintenance (Various locations)
Estimated Contract Completion Date: January 31,2024 (Term 3)
 (Currently Inactive in the area)
- **BRDG-967-548, N501 (UPC 121080) On-Call Bridge Maintenance Contract –** Bridge maintenance on various structures.
Scope: Bridge Maintenance -Various locations
Estimated Contract Completion Date: December 31, 2024

Road Projects:

- **ADA Compliance 9999-967-317, N01 (UPC 119781)** various locations. Contract executed 02-07-2022 NTP: Specific to task orders
Scope: On call ADA compliance
Estimated Contract Completion Date: January 01, 2023 (T1)(Currently Inactive in the Area)
- **On-Call District Signal Contract 9999-967-527, C501 (119130)–** Various Locations Scope: Specific to each Task order (Currently Inactive in the Area)
Estimated Contract Completion Date: December 22, 2023 (T1)

Schedules:

TRAFFIC STUDIES/ SPECIAL REQUESTS

Guardrail Installation Request. Vicinity of S Boston Road & Broken Island Road.

Request Received on 9/6/2023

Status: Completed. Guardrail not warranted. Application submitted for High Friction Surface Treatment.

Existing Sign Review Request. Intersection of Rte 671 & Rte 612.

Request Received on 9/20/2023

Status: In Progress. Pending safety review of curve. All-Way Stop signs are not warranted at this time

Restrict Intersection Cut Thru. Rte 640/660;Public use as cut thru.

Request Received on 9/20/2023

Status: In Progress. Pending review of All-Way Stop signs

Speed Limit Sign Request on Rte 1011.

Request Received

Status:In Progress. Conversing with Residency Office

The Board of Supervisors Two Year Plan – Adopted September 21, 2022

#	Complete	2022 Two Year Goals	Year 1	Year 2	Notes
A		SERVICE DELIVERY			
A1		Work with FRA to identify support options for Fire and Rescue volunteers.		X	
A2		Perform comprehensive review of existing partnerships with local area support and non-profit groups providing services to Fluvanna residents; review service gaps and identify needed partnerships.	X	X	Begin in Year 1; complete in Year 2
A3		Initiate comprehensive review of traffic throughout the county with a particular focus on high-traffic areas around the Lake Monticello community.		X	
A4		Community transportation options and alternatives.		X	Shared school buses/drivers providing transportation for county residents; TJPDC Rural Transportation work group; JAUNT
A5		Implement annual county volunteer recognition ceremony.		X	
A6		Design implementation plan for professional Fire Chief position.		X	
B		COMMUNICATION			
B1		Develop communication plan to inform residents of County projects, accomplishments, and where tax dollars are spent.		X	
C		PROJECT MANAGEMENT			
C1		Continue Columbia area renewal efforts.	X	X	

#	Complete	2022 Two Year Goals	Year 1	Year 2	Notes
C2		Complete a Master Water and Sewer (Plan Phase I) to identify sources for the county's long-term water needs; particularly for each of its community planning areas.	X		
C3		Continue Palmyra Village Streetscape	X	X	Phase I: project begins in 2025, street flow, sidewalks, and street parking on Stone Jail Street side of Civil War Park. Phase II: Crosswalks, sidewalks and parking on Main Street.
		C3.1 Review and pursue opportunities and options for a Palmyra Village Streetscape project to improve safety, parking, walkability, and overall appearance.	X		2022 Smart Scale Grant Awarded.
		C3.2 Research options for civic displays (flags, banners, Notable Residents, etc.)		X	
C4		Successfully oversee and manage Fluvanna County aspects of the James River Water Project.	X	X	
C5		Successfully oversee and manage the design and construction of the Zion Crossroads water and sewer system.	X	X	
C6		Pursue Fork Union revitalization.		X	
		C6.1 Research options for civic displays (flags, banners, Notable Residents, etc.)		X	
C7		Oversee New Administration Building project.	X	X	Multi-year project.
		C7.1 Create and Issue Request for Proposal for Design	X		
		C7.2 Select Design Firm for design of New Admin Building		X	
D		COMMUNITY DEVELOPMENT & ENRICHMENT			
D1		Draft and a formal County-wide economic development and tourism strategy inclusive of an implementation schedule.	X	X	

#	Complete	2022 Two Year Goals	Year 1	Year 2	Notes
		D1.1 Adopt Economic Development Strategic Plan.	X		
		D1.2 Implement five-year Economic Development Strategic Plan.		X	
D2		Seek opportunities to coordinate development activity at Fluvanna's northern border with Louisa County.	X	X	
D3		Hold an Economic Development Discussion Forum for local businesses with planning, zoning, building inspections, infrastructure components.	X		
D4		Investigate options for utilizing Dominion proffer - \$500,000 for recreation, green space.	X	X	
D5		Investigate opportunities to support expanded recreation opportunities, arts, and tourism.	X	X	Coordination with State agencies regarding the installation of additional boat ramps along the Rivanna and James Rivers. Fluvanna After Five @ Pleasant Grove.
D6		Research creating a "teaching farm" at PG Park.		X	Collaborative effort - FCPS? Cooperative Extension? Farm Bureau?
D7		Implement stronger Code Enforcement on the County's Spot Blight Abatement program	X	X	
D8		Review the Subdivision Ordinance on Cluster subdivisions; large lot subdivisions.		X	
D9		Review the Zoning Ordinance to look at higher density options between CPA and R4.		X	
E		FINANCIAL STEWARDSHIP AND EFFICIENCY			

#	Complete	2022 Two Year Goals	Year 1	Year 2	Notes
E1		Reduce the County's reliance on creating and mailing paper checks for payments and implement expanded ACH/EFT transaction options.	X		
E2		Implement credit card payment option for citizen at all County funds collection points through MUNIS Cashiering process.	X	X	
E3		Plan for ways to adequately fund, implement and standardize the Capital Improvement Plan, eliminating deferred CIP projects.		X	