

GREENSVILLE COUNTY BOARD OF SUPERVISORS
AGENDA – MONDAY, APRIL 1, 2019
2:00 P.M. – BUDGET WORK SESSION
5:00 P.M. – CLOSED SESSION
6:00 P.M. - REGULAR SESSION

- | <u>ITEM NO.</u> | <u>DESCRIPTION</u> |
|-----------------|---|
| I. | <u>CALL TO ORDER</u> – 2:00 P.M. |
| II. | <u>BUDGET WORK SESSION</u> |
| III. | <u>RECESS</u> |
| IV. | <u>RECONVENE IN CLOSED MEETING</u> |
| V. | <u>CLOSED SESSION</u> - Section 2.2-3711 (a) 1) Personnel and 5) Business and/or Industry Matters |
| | A. Personnel Matters |
| | B. Business and or/ Industry Matters |
| VI. | <u>RETURN TO REGULAR SESSION</u> |
| VII. | <u>CERTIFICATION OF CLOSED MEETING</u> - Resolution #19-135 |
| VIII. | <u>APPROVAL OF AGENDA</u> |
| IX. | <u>APPROVAL OF CONSENT AGENDA</u> |
| | A. Approval of Minutes – See Attachment – <u>E.</u> |
| | B. Budgetary Matters – See Attachment – <u>F.</u> |
| | C. Warrants – See Attachment – <u>G.</u> |
| | D. Resolution#19-144 - Personnel Matters Resulting from Closed Session |
| X. | <u>PUBLIC HEARING</u> – None |

XI. ITEMS WITH APPOINTMENTS – 6:00 P.M.

- A. Ms. Joanne Peerman – See Attachment – H.
- B. Adam Duncan with Robinson Farmer Cox – See Attachment - I.
- C. Ms. Wilma Johnson
- D. BETA Club

XII. CITIZENS COMMENTS

XIII. OTHER MATTERS

- A. Non-Professional Services Agreement between the Berkley Group and Greensville County – See Attachment – J.
- B. Resolutions – See Attachments – K, L, M, N.

XIV. MISCELLANEOUS MATTERS

- A. Staff Work Programs
- B. Staff Meeting Minutes

XV. ADJOURNMENT

At the Regular Meeting of the Greensville County Board of Supervisors, held on Monday, March 18, 2019, with Closed Session beginning at 5:30 P.M. and Regular Session beginning at 6:00 P.M., at the Greensville County Government Building, 1781 Greensville County Circle, Emporia, Virginia.

Present: Michael W. Ferguson, Chairman
Raymond L. Bryant, Jr., Vice-Chairman
William B. Cain

Absent: Tony M. Conwell

Chairman Ferguson called the meeting to order at 5:30 p.m.

In Re: Closed Session

Mrs. Brenda Parson, Acting County Administrator, stated that Staff recommended the Board go into Closed Session, Section 2.2-3711 (a) 1) Personnel Matters and 5) Business and/or Industry Matters.

Supervisor Bryant moved, seconded by Supervisor Cain, to go into Closed Session, as recommended by Staff. Voting aye: Supervisors Bryant, Cain and Chairman Ferguson.

In Re: Regular Session

Mrs. Parson stated that Staff recommended the Board of Supervisors return to Regular Session.

Supervisor Bryant moved, seconded by Supervisor Cain, to go into Regular Session. Voting aye: Supervisors Bryant, Cain and Chairman Ferguson.

In Re: Certification of Closed Meeting – Resolution #19-126

Supervisor Bryant moved, seconded by Supervisor Cain, to adopt the following Resolution. A roll call vote was taken as follows: Supervisor Bryant, aye; Supervisor Cain, aye, and Chairman Ferguson, aye.

**RESOLUTION #19-126
CERTIFICATION OF CLOSED MEETING**

WHEREAS, the Greensville County Board of Supervisors has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provision of the Virginia Freedom of Information Act; and

WHEREAS, Section 2.2-3712 of the Code of Virginia requires a certification by the Greensville County Board of Supervisors that such closed meeting was conducted in conformity with Virginia law:

NOW, THEREFORE, BE IT RESOLVED that the Greensville County Board of Supervisors hereby certifies that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the Greensville County Board of Supervisors.

Chairman Ferguson led the Pledge of Allegiance and gave the Invocation.

In Re: Approval of Agenda

Mrs. Parson stated that Staff recommended approval of the agenda with no added items.

Supervisor Bryant moved, seconded by Supervisor Cain, to approve the agenda as submitted. Voting aye: Supervisors Bryant, Cain and Chairman Ferguson.

In Re: Approval of Consent Agenda

Mrs. Parson stated that Staff recommended approval of the Consent Agenda.

Supervisor Bryant moved, seconded by Supervisor Cain, to approve the Consent Agenda containing the following items with two corrections. Page 7, change the name Chairman Ferguson asked if there were any questions to Vice-Chairman Bryant asked if there were any questions and Page 8, change of Vice-Chairman Ferguson to Vice-Chairman Bryant. Voting aye: Supervisors Bryant, Cain and Chairman Ferguson.

Minutes of the March 4, 2019, meeting.

Budgetary Matters consisting of the following: Fund #001 – Journal Voucher #47, in the amount of \$292.24, Budget Amendment Resolution #19-127, in the amount of \$652.00, Budget Amendment Resolution #19-128, in the amount of \$411,757.00; Fund #018 – Budget Amendment Resolution #19-129, in the amount of \$1,167.00 and Fund #075 – Budget Amendment Resolution #19-130, in the amount of \$411,757.00, all of which are incorporated herein by reference.

Warrants:

Approval of Accounts Payable for March 18, 2019, in the amount of, \$490,691.51

In Re: Items with Appointments

Mrs. Parson stated that Mr. Adam Duncan with Robinson Farmer Cox could attend the meeting to present the audit. She stated that the item needed to be deferred until the next meeting.

Supervisor Bryant moved, seconded by Supervisor Cain, to defer the item until April 1, 2019. Voting aye: Supervisors Bryant, Cain and Chairman Ferguson.

In Re: Citizens Comments

Mrs. Parson addressed the public stating that anyone wishing to address the Board of Supervisors to please come forward and state their name for the record.

Mr. Cornell Hines, 1537 Low Ground Road, addressed the Board of Supervisors and requested that the Board of Supervisors consider strongly the reduction in real estate taxes for senior citizens. He stated that this occurred two to three years ago when Chairman Wiley was Chairman of the Board of Supervisors. He further stated that he was back again trying to get a decrease in taxes for senior citizens.

In Re: Resolution #19-131 – Committing Local Funds for Washington Park CDBG Phase VI Project

Mr. Lin Pope addressed the Board of Supervisors stating that on April 29, 2019, the County Staff would be submitting an application to DHCD for the Phase VI Washington Park

Community Development Block Grant. He stated that the grant would benefit 15 houses that contained 27 residents and 21 of those residents were low to moderate income. He also stated that once completed, there would be two owner occupied housing rehabs, five owner occupied substantial reconstructions and four home ownership opportunities. He further stated that the total budget for the project was \$1,448,430. Mr. Pope stated Staff was requesting \$1,249,747 from CDBG, with Greenville County providing an in-kind match of \$49,083. He stated that the in-kind match was noncash items such as employee's time, waiver of fees for building permits, etc. He also stated that Greenville County would have to throw in a cash match of \$63,600 that would be spread over two fiscal years, FY20 in the amount of \$39,000 and FY21 in the amount \$24,600. He further stated that Southern Virginia Development Corporation would be providing a cash match of \$86,000. Mr. Pope then stated that the \$86,000 was property acquisition for the five homeownership opportunities, not an eligible CDBG expense. He stated that Staff was requesting approval of the following resolution.

**RESOLUTION #19-131
WASHINGTON PARK COMMUNITY DEVELOPMENT PROGRAM
PHASE VI**

WHEREAS, Greenville County wishes to apply for Virginia Community Development Block Grant funds for the Washington Park Community; and

WHEREAS, the funds will be for Housing Rehabilitation and Infrastructure improvements; and

WHEREAS, it is projected that 27 residents in the Washington Park Community will benefit from the implementation of this project, of which 21 will be low-and moderate-income persons; and

WHEREAS, Greenville County is requesting \$1,249,747 in Community Development Block Grant Funds from the Virginia Department of Housing and Community Development; and

WHEREAS, Greenville County will expend funds in the amount of \$49,083 as 'in kind' contributions; and

WHEREAS, Greenville County will expend funds in the amount of \$63,600 as cash contributions of which \$39,000 will be expended in FY 2020, and \$24,600 will be expended in FY 2021; and

WHEREAS, the Southern Virginia Development Corporation will expend \$86,000 as cash contributions; and

WHEREAS, the total Washington Park Community Development Program's budget is \$1,448,430; and

NOW, THEREFORE, BE IT RESOLVED that Brenda N. Parson, Acting Greenville County Administrator is hereby authorized to sign and submit appropriate documents for the submittal of this Virginia Community Development Block Grant Proposal.

Supervisor Bryant moved, seconded by Supervisor Cain, to approve Resolution #19-131. Voting aye: Supervisors Bryant, Cain and Chairman Ferguson.

In Re: Resolution #19-132 - Future Appointments to the Industrial Development Authority

Mrs. Parson stated that Staff was recommending changes to bring the appointments into compliance with state law in requiring each of the election districts to be represented. She then read the following resolution into record.

**RESOLUTION #19-132
FUTURE APPOINTMENTS TO IDA BOARD**

WHEREAS, the Code of Virginia provides that the Board of Directors Industrial Development Authority of Greenville County, Virginia (“IDA Board”) consists of seven members, each serving a term of four years, with staggered terms such that two terms of office expire in three of four years, and one term of office expires in the fourth year;

WHEREAS, the Greenville County Board of Supervisors (“Board of Supervisors”) has developed a plan by which future appointments to the IDA Board will result in terms of office of appointees to the IDA Board which will expire in compliance with Virginia law; and

WHEREAS, Virginia law does not impose any residency requirements on appointees to the IDA Board, but the Board of Supervisors has nevertheless decided that there should be at least one appointee to the IDA Board from each of the four Election Districts in Greenville County.

IT IS, ACCORDINGLY, HEREBY RESOLVED that the attached “Future Board Appointments” schedule is hereby incorporated herein, and constitutes a part of this resolution.

Supervisor Cain moved, seconded by Supervisor Bryant, to approve Resolution #19-132. Voting aye: Supervisors Bryant, Cain and Chairman Ferguson.

In Re: Resolution #19-133 – Authorization to Apply for a Dry Hydrant Grant with the Virginia Department of Forestry

Mrs. Parson stated that the Virginia Department of Forestry was now accepting applications for the FY2019 Dry Hydrant Grant Program. She stated that the program actually

provided funding for the installation of new dry hydrants or to repair the current hydrants within the County. She then requested approval of the following resolution.

**RESOLUTION # 19-133
DRY HYDRANT GRANT PROGRAM
VIRGINIA DEPARTMENT OF FORESTRY**

WHEREAS, the Virginia Department of Forestry is accepting applications for the FY 2019 Dry Hydrant Grant Program; and

WHEREAS, the program objective is to provide funding for projects that meet fire protection needs in regard to dry hydrants in rural areas pursuant to the National Fire Protection Association Standard 1142; and

WHEREAS, Greensville County intends on applying for a Dry Hydrant grant in order to install a new dry hydrant located within the County; and

WHEREAS, Greensville County intends on applying for a Dry Hydrant grant in order to repair current locations within the county; and

WHEREAS, fire safety is a priority of the Greensville County Board of Supervisors.

NOW, THEREFORE, BE IT RESOLVED the Greensville County Board of Supervisors authorizes the application by Greensville County Fire Department to the VDOF Dry Hydrant Grant Program, and that Brenda N. Parson is hereby authorized to sign and submit appropriate documents for the submittal of this application and accepts responsibility for the accuracy of the application and the appropriate use of funds, should they be granted.

Chairman Ferguson asked if the Fire Department was using the dry hydrants in the areas as they were designed. Mrs. Parson stated that they did not have to use those hydrants within the recent years. She stated that she had a conversation with the Fire Chief regarding the hydrants and he stated that they were available for use. She then stated that the current locations of those hydrants included 8196 Little Low Ground Road, 1001 Pine Log Road, 424 Doyle's Lake Road, 1160 Whitehorne Road, 8875 Purdy Road and the proposed new dry hydrant was at 1951 Spring Church Road.

Chairman Ferguson asked if the dry hydrants had to be serviced. Mrs. Parson stated that she did not know at this time but the proposed grant would allow for repair and upkeep to the existing hydrants.

Supervisor Bryant moved, seconded by Supervisor Cain, to approve Resolution #19-133. Voting aye: Supervisors Bryant, Cain and Chairman Ferguson.

In Re: Resolution #19-134 – Awarding of Contract for Technology Related Goods and Services

Mr. Ryan Aerni addressed the Board of Supervisors stating that Staff was requesting that the Board of Supervisors award the contract to Alliance Technology Group, in the amount of \$629,297.11 and authorize the Interim County Administrator to execute the contract prepared by the County's Attorney. He stated that the following Resolution was for the RFP that was put out for technology related goods and services for the Sheriff's Office construction, the Department of Social Services construction and upgrades to the County Building and the Golden Leaf Commons.

RESOLUTION #19-134
COMPREHENSIVE TECHNOLOGY RELATED GOODS AND SERVICES AWARD

WHEREAS, Greenville County adopted Resolution #19-07 to procure these services through competitive negotiation.

WHEREAS, Greenville County issued a request for proposals for Technology Related Goods and Services; and

WHEREAS, three proposals were received; and

WHEREAS, the selection committee reviewed the proposals of each firm and decided to interview all of the potential suppliers; and

WHEREAS, the selection committee determined Alliance Technology Group's equipment will provide the most functionality and flexibility. Greenville County's Staff has 10 years of experience working with Alliance and is confident they can provide the services requested; and

WHEREAS, the Staff recommends awarding a contract to Alliance Technology Group, in the amount of \$629,297.11.

THEREFORE, it is accordingly, hereby resolved that:

- Greenville County accepts Alliance Technology Group's proposal.
- Greenville County awards the contract to Alliance Technology Group, in the amount of \$629,297.11.
- Greenville County's Board of Supervisors authorizes the Interim County Administrator to execute the contract prepared by the County's Attorney.

Supervisor Bryant moved, seconded by Supervisor Cain, to approve Resolution #19-134. Voting aye: Supervisors Bryant, Cain and Chairman Ferguson.

In Re: Request from the BETA Club

Mrs. Parson stated that this item was deferred from the last meeting regarding a contribution to the BETA Club for their National Convention trip.

Chairman Ferguson stated that his concern was the BETA Club was part of the School System and personally felt that the school system would be present to make the request or made a request when the budget was submitted. He stated years ago, there were issues when people or organizations came back for more money after the approval of the budget.

Discussion was held among the Board of Supervisors.

Supervisor Bryant moved to fund the BETA Club in the amount of \$400. Supervisor Cain moved to fund the BETA Club in the amount of \$800. Both motions died for the lack of a second.

Chairman Ferguson requested that someone from the school system attend the next meeting explaining why the BETA Club was requesting funding from the Board of Supervisors and not being funded by the school system. Mrs. Parson stated that she would contact someone.

In Re: Request for Use of the Washington Park Facility

Mrs. Parson stated that she was receiving three or four requests each month for the use of the Washington Park facility. She stated that this particular request was from Valley Woodley who requested her to go directly to the Board of Supervisors. She stated that her answer to everyone who inquired about the building for the past year was that the Board of Supervisors had not yet decided what it wanted to do with the building. She further stated that the building had been empty for quite a while and work needed to be done to the building. She then stated that she informed everyone that the Board of Supervisors were hoping for a long term user that the Board of Supervisors could establish a relationship with or develop a lease that would cover the use of the building. Mrs. Parson stated that Mrs. Woodley would like to use the building on April 12, 2019, for an event that started at 7:00 p.m. She stated that in the mean time, she had Mr. Veliky inspect the building to see what type of condition it was. She also stated that the building had been winterized and not usable at this time due to the water had been cut off. She stated that currently Mr. Veliky had recapped the conditions as listed in the agenda. Mrs. Parson stated that Staff was recommending not have any users at the building until the Board decided what it wanted to do with the building. She stated that there had been some interest expressed by the EGRA in which Mr. Pope had been talking with the Group about a future use for the grounds and the building. She further stated that the EGRA was the only long-term user that Staff had been in conversation with.

Chairman Ferguson asked how many people had applied as a group. Mrs. Parson stated that at this time she could not recall if there were any as a group.

Supervisor Bryant stated his opinion was not to have the building used at this time until someone wanted the building for a long-term use.

Supervisor Cain stated that he felt that the issue stemmed from people in the Washington Park area thought the facility would be used for the youth in their community only but instead it fell up under the Boys and Girls Club.

Chairman Ferguson stated that the only way to get the funding for the facility was that the County had to have a subsidiary organization to help it out.

Mr. Lin Pope stated DHCD would not fund recreation at all but would fund a community facility. He stated that the County had to have a service provider who was approved by DHCD. Mr. Pope stated that at that time, the Boys and Girls Club was looking for additional properties to conduct the programs. He stated that recently, Mrs. Parson, Kathy Howerton and himself had talked to EGRA about some of its needs and that the Washington Park facility and grounds would be a good fit.

Supervisor Bryant moved to deny the request by Mrs. Valley Woodley. There was no second, motion died on the floor.

In Re: Part-time Solid Waste Collection Site Attendant

Mrs. Alice Whitby addressed the Board of Supervisors stating that there was a vacancy in December 2018 where an employee had resigned. She stated since that time, another site attendant has been ill and was in the hospital. She also stated that Staff did not know how long the employee would be out and currently they only worked 29 hours per week that was now causing an issue. She further stated that Staff would like to advertise the vacant position vacated in December and hopefully the sick employee would be able to return to work at a later date. Mrs. Whitby stated also if there were a number of applicants, Staff request was to hire one, maybe have another to fill in when needed and to keep a running list of applicants for about six months instead of having to advertise again for the position.

Supervisor Bryant moved, seconded by Supervisor Cain, to approve the request. Voting aye: Supervisors Bryant, Cain and Chairman Ferguson.

In Re: Board of Zoning Appeals - a Circuit Court Appointment for a term of five years beginning 3/01/2019 until 2/28/2024.

Chairman Ferguson opened the floor for nomination of an individual to serve on the Board of Zoning Appeals for a term of five years.

Supervisor Cain moved, seconded by Supervisor Bryant, to recommend the appointment of Mrs. Peronica Goings Blunt to the Board of Zoning Appeals. Voting aye: Supervisors Bryant, Cain and Chairman Ferguson.

In Re: Adjournment

With there being no further business, Supervisor Bryant moved, seconded by Supervisor Cain, to adjourn the meeting until April 1, 2019 at 2:00 p.m. for a Budget Session Work Session. Voting aye: Supervisors Bryant, Cain, and Chairman Ferguson.

Raymond L. Bryant, Vice-Chairman

Brenda N. Parson, Clerk

RESOLUTION # 19-136**FY 18-19 BUDGET AMENDMENT**

BE IT RESOLVED by the Greenville County Board of Supervisors that the following budget amendments be and hereby are made for the period of July 1, 2018 through June 30, 2019.

FUND # 001

REVENUE

3-001-16090	CHARGES FOR HEALTH	
0001	Telephone Reimb – Health Dept	\$510.70
3-001-24040	OTHER CATEGORICAL AID	
0002	Refund Dog/Cat Sterilization	<u>\$244.27</u>
	TOTAL	\$754.97

EXPENDITURE

4-001-51100	LOCAL HEALTH DEPARTMENT	
5230	Telecommunications	\$510.70
4-001-35100	ANIMAL CONTROL	
5845	Animal Sterilization Fund	<u>\$244.27</u>
	TOTAL	\$754.97

Michael W. Ferguson, Chairman
Greenville County Board of Supervisors

ATTEST:

Denise Banks, Clerk
Greenville County Board of Supervisors

Adopted this _____ day of _____, _____.

COUNTY OF GREENSVILLE

Fund # 8 & 10

VOUCHER

JV# 1

ACCOUNT	AMOUNT	ACCOUNT	AMOUNT
41500 Public Transportation 6040 Tires & Tubes	504.20	32100 GCFD 6009 Vehicle/Powered Equip Supp	504.20
0-099-300 Pub. Transp. 0030 Fund 8	504.20	0-099-300 GCFD 0025 Fund 10	504.20
0-010-100 GCFD 0001 Fund 10	504.20	0-008-100 Pub. Transp. 0001 Gen Fund	504.20
TOTAL	1,512.60	TOTAL	1,512.60

EXPLANATION

Transfer expenses from Contracted Repair & Maint. to Vehicle Supplies & Materials.

Sarah Thompson 3/20/19
Prepared By **Date**

Approved By **Date**

Posted By **Date**

RESOLUTION # 19-137

FY 18-19 BUDGET AMENDMENT

BE IT RESOLVED by the Greenville County Board of Supervisors that the following budget amendments be and hereby are made for the period of July 1, 2018 through June 30, 2019.

FUND 012

REVENUE

3-012-24040 FDA		
0022 FDA Commonwealth Attorney-State		\$900.00
0023 FDA Sheriffs Dept – State		<u>\$7,407.00</u>
	TOTAL	\$8,307.00

EXPENDITURE

4-012-22100 FDA Commonwealth Attorney		
9402 State Funds		\$900.00
4-012-31700 FDA Sheriff		
9402 State Funds		<u>\$7,407.00</u>
	TOTAL	\$8,307.00

Michael W. Ferguson, Chairman
Greenville County Board of Supervisors

ATTEST:

Denise Banks, Clerk
Greenville County Board of Supervisors

Adopted this _____ day of _____, _____.

RESOLUTION # 19-138

FY 18-19 BUDGET AMENDMENT

BE IT RESOLVED by the Greenville County Board of Supervisors that the following budget amendments be and hereby are made for the period of July 1, 2018 through June 30, 2019.

FUND # 013

REVENUE

3-013-16010 Law Library	
0004 Law Library	\$142.40

EXPENDITURE

4-013-21800 Law Library	
0100 Law Library	\$142.40

Michael W. Ferguson, Chairman
Greenville County Board of Supervisors

ATTEST:

Denise Banks, Clerk
Greenville County Board of Supervisors

Adopted this _____ day of _____.

RESOLUTION # 19-139

FY 18-19 BUDGET AMENDMENT

BE IT RESOLVED by the Greenville County Board of Supervisors that the following budget amendments be and hereby are made for the period of July 1, 2018 through June 30, 2019.

FUND # 018

REVENUE

3-018-18990 Miscellaneous Revenue Fund 18	
0040 Probation Fees	\$3,353.46

EXPENDITURE

4-018-33600 Probation Fees	
9357 Probation Fees	\$3,353.46

Michael W. Ferguson, Chairman
Greenville County Board of Supervisors

ATTEST:

Denise Banks, Clerk
Greenville County Board of Supervisors

Adopted this _____ day of _____, _____.

ACCOUNTS PAYABLE LIST
 COUNTY OF GREENSVILLE
 DEPT # - 011010 * REAL PROPERTY TAXES *

FROM DATE- 4/01/2019
 TO DATE- 4/01/2019
 FUND # - 001 **GENERAL FUND REVENUES**

MEMBER NAME	CHARGE TO	DESCRIPTION	INVOICE#	DATE	\$\$\$ PAY \$\$\$
* REAL PROPERTY TAXES *					
BRUTUS L. WRIGHT	REAL ESTATE TAX - 2015	REAL EST REFUND		3/22/2019	134.00
BRUTUS L. WRIGHT	REAL ESTATE TAX - 2016	REAL EST REFUND		3/22/2019	134.00 *
BRUTUS L. WRIGHT	REAL ESTATE TAX - 2017	REAL EST REFUND		3/22/2019	134.00 *
BRUTUS L. WRIGHT	REAL ESTATE TAX - 2018	REAL EST REFUND		3/22/2019	134.00 *
TOTAL					536.00

DEPT # - 011030 * PERSONAL PROPERTY TAXES *					
SHARLETTA D. BECK	PERSONAL PROP. TAX-2018	PP ASSESSMENT		12/20/2018	10.00
JAMES STALLINGS FERUSON,	PERSONAL PROP. TAX-2018	PP ASSESSMENT		12/21/2019	182.00
TOTAL					192.00 *

DEPT # - 012050 * MOTOR VEHICLE LICENSES *					
* MOTOR VEHICLE LICENSES *					
BILARDUS AUBREY MOODY	MOTOR VEHICLE LICENSES-2018	LIC FEE REFUND		12/20/2018	25.00
JEFFREY SHIRKO SWERSON	MOTOR VEHICLE LICENSES-2018	LIC FEE REFUND		12/20/2018	25.00
CATHY ANN GRIZZARD	MOTOR VEHICLE LICENSES-2018	LIC FEE REFUND		12/20/2018	25.00
JOHN WAYNE FETKO	MOTOR VEHICLE LICENSES-2018	LIC FEE REFUND		12/20/2018	25.00
LLOYD DANIELS CARTER	MOTOR VEHICLE LICENSES-2018	LIC FEE REFUND		12/20/2018	75.00
BLANCHÉ R. JEFFERSON	MOTOR VEHICLE LICENSES-2018	LIC FEE REFUND		3/20/2019	25.00
CHERYL LYNN FRANKLIN	MOTOR VEHICLE LICENSES-2018	LIC FEE REFUND		3/22/2019	32.25
TOTAL					232.25 *

DEPT # - 011010 *BOARD OF SUPERVISORS*					
BOARD OF SUPERVISORS					
VACURP	WORKMAN'S COMPENSATION*		APRIL 2019	3/18/2019	10.31
MONTE'S FLOWER & GIFT	OFFICE SUPPLIES		MARCH 2019	3/18/2019	10.31 *
BUILL CORPORATION	OFFICE SUPPLIES		5858565	3/15/2019	20.00
TOTAL					1.64
TOTAL					21.64 *

DEPT # - 012100 *EXECUTIVE ADMINISTRATION*					
EXECUTIVE ADMINISTRATION					
VACURP	WORKMAN'S COMPENSATION*		APRIL 2019	3/18/2019	118.36
TOTAL					118.36 *

ACCOUNTS PAYABLE LIST
 COUNTY OF GREENSVILLE
 DEPT # - 012100 *EXECUTIVE ADMINISTRATION*

FROM DATE- 4/01/2019
 TO DATE- 4/01/2019
 4837E
 FUND # - 001 *GENERAL FUND EXPENDITURES**

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$\$ PAY \$\$\$
BOAT #7826	PROFES. SERVICES: TIME CLOCK		EASY TIME 02/19	2/12/2019	41.00
WAGE WORKS	DUES & ASSOCIATIONS		IRV1281859	3/15/2019	41.00 *
QUILL CORPORATION	OFFICE SUPPLIES		5750073	3/12/2019	50.00
QUILL CORPORATION	OFFICE SUPPLIES		5750073 CM	3/14/2019	50.00 *
QUILL CORPORATION	OFFICE SUPPLIES		5854552	3/15/2019	52.64
QUILL CORPORATION	OFFICE SUPPLIES		5858565	3/15/2019	1.99-
					9.98
					49.98
					110.61 *
			TOTAL		319.97

DEPT # - 012210 *COUNTY ATTORNEY*

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$\$ PAY \$\$\$
SLAYTON & CLARY	*COUNTY ATTORNEY*		13427	3/20/2019	72.00
SLAYTON & CLARY	PROFESSIONAL SERVICES		13428	3/20/2019	5,456.00
SLAYTON & CLARY	PROFESSIONAL SERVICES				5,528.00 *
SLAYTON & CLARY	POSTAL SERVICES		13428	3/20/2019	5.60
SLAYTON & CLARY	TRAVEL & TRAINING		13428	3/20/2019	5.60 *
SLAYTON & CLARY	OFFICE SUPPLIES		13428	3/20/2019	23.23
					23.23 *
					14.50
					14.50 *
			TOTAL		5,571.33

DEPT # - 012310 *COMMISSIONER OF REVENUE*

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$\$ PAY \$\$\$
VACBRP	*COMMISSIONER OF REVENUE*		APRIL 2019	3/18/2019	1,534.38
J.D. FOMER & ASSOCIATES	WORKMAN'S COMPENSATION*		000721741	3/15/2019	1,534.38 *
BMS DIRECT COMPANY	CONTRACTUAL SER. - MADD		131916	3/12/2019	1,100.00
MARTHA S. SHENSON	CONTRACTUAL SVCS: FARMS		TRAVEL 03/15	3/15/2019	1,100.00 *
BOAT #3862	TRAVEL & TRAINING		SHELL 02/12/19	2/12/2019	1,028.62
QUILL CORPORATION	OFFICE SUPPLIES		5604001	3/06/2019	1,028.62 *
QUILL CORPORATION	ADP SUPPLIES*		5604001	3/06/2019	27.60
					16.30
					43.90 *
					198.96
					198.96 *
					303.22
					303.22 *
			TOTAL		4,209.08

DEPT # - 012410 *TREASURER*

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$\$ PAY \$\$\$
VACBRP	*TREASURER*		APRIL 2019	3/18/2019	41.95
	WORKMAN'S COMPENSATION*				41.95 *

ACCOUNTS PAYABLE LIST
 COUNTY OF GREENSVILLE
 DEPT # - 021100 *CIRCUIT COURT*

3/26/2019 FROM DATE- 4/01/2019
 AF375 TO DATE- 4/01/2019
 FUND # - 001 **GENERAL FUND EXPENDITURES**

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$\$ PAY \$\$\$
DEPT #3407	JURY EXPENSES*		HALMART 09752	2/25/2019	36.45
					93.96 *
VACORP	WORKMAN'S COMPENSATION*		APRIL 2019	3/18/2019	8.73
					8.73 *
SOUTHSIDE REGIONAL JAIL	TELECOMMUNICATIONS		FEB 2019	3/18/2019	13.01
SOUTHSIDE REGIONAL JAIL	TELECOMMUNICATIONS		MARCH 2019	3/10/2019	13.96
					26.97 *
SIXTH JUDICIAL CIRCUIT CUU	OFFICE EXPENSE REIMBURSEMENT		APRIL 2019	3/18/2019	158.33
SIXTH JUDICIAL CIRCUIT CUU	OFFICE EXPENSE REIMBURSEMENT		APRIL 2019	3/18/2019	158.33
					316.66 *
		TOTAL			446.32
DEPT # - 021200 *GENERAL DISTRICT COURT*					
GRANITE TELECOMMUNICATION	TELECOMMUNICATIONS		448818899	3/01/2019	237.85
GRANITE TELECOMMUNICATION	TELECOMMUNICATIONS		448818899	3/01/2019	60.75
					298.60 *
		TOTAL			298.60
DEPT # - 021300 *MAGISTRATE*					
GRANITE TELECOMMUNICATION	TELECOMMUNICATIONS		448818899	3/01/2019	21.44
					21.44 *
		TOTAL			21.44
DEPT # - 021600 *CLERK, CIRCUIT COURT*					
VACORP	CLERK, CIRCUIT COURT*		APRIL 2019	3/18/2019	54.45
	WORKMAN'S COMPENSATION*				54.45 *
C. H. WARTEN	PRINTING & BINDING		53940	3/11/2019	87.97
					87.97 *
VCCA	DUES & ASSOCIATIONS		ANNUAL DUES AH	3/20/2019	25.00
VCCA	DUES & ASSOCIATIONS		ANNUAL DUES EH	3/20/2019	25.00
VCCA	DUES & ASSOCIATIONS		ANNUAL DUES JC	3/21/2019	320.00
VCCA	DUES & ASSOCIATIONS		ANNUAL DUES KC	3/20/2019	25.00
					395.00 *
C. H. WARTEN	OFFICE SUPPLIES		53955	3/12/2019	399.88
QUILL CORPORATION	OFFICE SUPPLIES		5681074	3/08/2019	319.33
QUILL CORPORATION	OFFICE SUPPLIES		5741886	3/12/2019	51.78
					770.99 *
BRAME SPECIALTY COMPANY	HOUSEKEEPING SUPPLIES		7396105	9/19/2019	199.93
					199.93 *
TREASURER OF VIRGINIA	JURY MANAGEMENT SYSTEM		19-081C-JMS	3/11/2019	926.60
					926.60 *
		TOTAL			2,434.94

ACCOUNTS PAYABLE LIST
 COUNTY OF GREENSVILLE
 DEPT # - 035100 *ANIMAL CONTROL*

3/26/2019 FROM DATE- 4/01/2019
 0375 TO DATE- 4/01/2019
 FUND # - 001 **GENERAL FUND EXPENDITURES**

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$\$ PAY \$\$\$
CCMSA	WATER & SEWER		6268 03/19	3/25/2019	56.52
					56.52 *
BOAT #3862	PERMITS & FEES		VA DEPT H 02/21	2/21/2019	90.00
					90.00 *
EMFORDIA GREENSVILLE	ANIMAL STERILIZATION FUND		FY19 FUNDS	3/18/2019	244.27
					244.27 *
WALHART COMMUNITY #0869	OFFICE SUPPLIES		01565 03/19	3/20/2019	13.66
					13.66 *
WALHART COMMUNITY #0869	ANIMAL CONTROL SUPPLIES		01565 03/19	3/20/2019	39.96
					39.96 *
WALHART COMMUNITY #0869	HOUSEKEEPING SUPPLIES		01565 03/19	3/20/2019	180.19
					180.19 *
		TOTAL			897.30

DEPT # - 035600 *EMERGENCY MANAGEMENT*

VACURP	*EMERGENCY MANAGEMENT*		APRIL 2019	3/18/2019	7.28
	WORKERS COMP*				7.28 *
BOAT #1595	TRAVEL & TRAINING		VENA 020819	2/08/2019	325.00
					325.00 *
		TOTAL			332.28

DEPT # - 042100 *COLLECTION SITES*

VACURP	*COLLECTION SITES*		APRIL 2019	3/18/2019	2,909.69
	WORKERS COMP*				2,909.69 *
HECKLEBURG ELECTRIC COOP	ELECTRICAL SERVICES		367700900 0319	3/18/2019	114.48
HECKLEBURG ELECTRIC COOP	ELECTRICAL SERVICES		3805701300 0319	3/11/2019	144.19
HECKLEBURG ELECTRIC COOP	ELECTRICAL SERVICES		4378900500 0319	3/20/2019	79.46
					338.15 *
CINTAS CORP #143	UNIFORM RENTAL		4016905982	2/18/2019	14.00
CINTAS CORP #143	UNIFORM RENTAL		4017212846	2/25/2019	14.00
CINTAS CORP #143	UNIFORM RENTAL		4017566508	3/04/2019	14.00
CINTAS CORP #143	UNIFORM RENTAL		4017967734	3/11/2019	14.00
CINTAS CORP #143	UNIFORM RENTAL		4018366563	3/18/2019	14.00
ALVIN SHEPPERSON	WEARING APPAREL		BOOTS 03/19	3/22/2019	70.00 *
					59.97
		TOTAL			59.97 *
					3,377.81

DEPT # - 043200 *BUILDINGS & GROUNDS*

VACURP	*BUILDINGS & GROUNDS*		APRIL 2019	3/18/2019	1,616.80
	WORKMAN'S COMPENSATION*				1,616.80 *

ACCOUNTS PAYABLE LIST
 COUNTY OF GREENSVILLE
 DEPT # - 043200 *BUILDINGS & GROUNDS*

FROM DATE- 4/01/2019
 TO DATE- 4/01/2019
 FUND # - 001 *GENERAL FUND EXPENDITURES**

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE #	INVOICE DATE	\$\$\$ PAY \$\$\$
GREENE'S SERVICE CENTER	REPAIR & MAINTENANCE SERVICES		10255	3/18/2019	12.00
					12.00 *
CHEM-ARUA	MAINTENANCE CONTRACTS		3472326	3/15/2019	102.74
					102.74 *
DUNIHON ENERGY VIRGINIA	ELECTRICITY		0800092504 0319	3/13/2019	2,846.50
					2,846.50 *
PARKER OIL COMPANY, INC.	HEATING		913318	3/07/2019	2,467.56
					2,467.56 *
GRANITE TELECOMMUNICATIONS	TELECOMMUNICATIONS		448818899	3/01/2019	153.24
					153.24 *
CINTAS CORP #143	UNIFORM RENTAL		401819125	3/07/2019	66.27
CINTAS CORP #143	UNIFORM RENTAL		4018216471	3/14/2019	66.27
CINTAS CORP #143	UNIFORM RENTAL		4018326878	3/21/2019	66.27
					198.81 *
SHERRI WOODARD	TRAVEL & TRAINING		UCE VA TECH374	3/04/2019	75.00
					75.00 *
BRAME SPECIALTY COMPANY	HOUSEKEEPING SUPPLIES		7396080	3/19/2019	245.21
BRAME SPECIALTY COMPANY	HOUSEKEEPING SUPPLIES		7396107	3/19/2019	78.37
					323.58 *
CITY AUTO SUPPLY, INC.	REPAIR & MAINTENANCE SUPPLIES		416643	3/21/2019	1.49
EPHORIA HARDWARE CO. INC	REPAIR & MAINTENANCE SUPPLIES		10396	3/14/2019	2.06
JARRATT HARDWARE	REPAIR & MAINTENANCE SUPPLIES		1903-003072	3/06/2019	20.24
JARRATT HARDWARE	REPAIR & MAINTENANCE SUPPLIES		1903-003209	3/08/2019	12.96
JARRATT HARDWARE	REPAIR & MAINTENANCE SUPPLIES		1903-003796	3/14/2019	236.21
JARRATT HARDWARE	REPAIR & MAINTENANCE SUPPLIES		1903-003797	3/14/2019	16.87
FARM & LAWN SERVICE	REPAIR & MAINTENANCE SUPPLIES		01-3468	3/19/2019	35.93
FARM & LAWN SERVICE	REPAIR & MAINTENANCE SUPPLIES		01-3524	3/20/2019	445.82
O'REILLY AUTO PARTS	REPAIR & MAINTENANCE SUPPLIES		2269-189038	3/07/2019	10.71
O'REILLY AUTO PARTS	REPAIR & MAINTENANCE SUPPLIES		2269-191421	3/19/2019	8.24
STATE ELECTRIC SUPPLY CO.	REPAIR & MAINTENANCE SUPPLIES		13829532-00	3/06/2019	182.14
DEAT #3662	REPAIR & MAINTENANCE SUPPLIES		08AZOR 4904242	2/14/2019	52.49
FERGUSON ENTERPRISES INC #	REPAIR & MAINTENANCE SUPPLIES		5830525	3/07/2019	205.84
FERGUSON ENTERPRISES INC #	REPAIR & MAINTENANCE SUPPLIES		5853639	3/07/2019	76.63
					1,307.63 *
GREENE'S SERVICE CENTER	VEHICLE SUPPLIES		10279	3/20/2019	480.00
O'REILLY AUTO PARTS	VEHICLE SUPPLIES		2269-189825	3/11/2019	64.49
					544.49 *
				TOTAL	9,650.35

DEPT # - 043400 *GREENSVILLE COUNTY GOVERNMENT CTR*

VENDOR	CHARGE TO	DESCRIPTION	INVOICE #	INVOICE DATE	\$\$\$ PAY \$\$\$
GREENSVILLE COUNTY GOVERNMENT CTR*	HURKMAN'S COMPENSATION*		APRIL 2019	3/18/2019	538.93
					538.93 *
CHEM-ARUA	REPAIR & MAINTENANCE SERVICES		3465619	3/08/2019	169.07
GREENE'S SERVICE CENTER	REPAIR & MAINTENANCE SERVICES		10255	3/18/2019	4.00
DEAT #1595	REPAIR & MAINTENANCE SERVICES		CUST CLEAN01/19	1/29/2019	90.00
					263.07 *

ACCOUNTS PAYABLE LIST
 COUNTY OF GREENSVILLE
 DEPT # - 043400 GREENSVILLE COUNTY GOVERNMENT CTR*

FROM DATE- 4/01/2019
 TO DATE- 4/01/2019
 FUND # - 001 **GENERAL FUND EXPENDITURES**

INVOICE #	INVOICE DATE	5\$ PAY	5\$
5056117101	3/11/2019	1,735.74	
9027174030	3/16/2019	1,263.26	
		2,999.00 *	
3882901000 0319	3/11/2019	3,041.79	
3891000300 0319	3/11/2019	52.40	
		3,094.19 *	
0000238106109	3/09/2019	13.45	
0800238106119	3/16/2019	13.45	
		26.90 *	
448818099	3/01/2019	51.08	
		51.08 *	
4017819125	3/07/2019	22.09	
4018216471	3/14/2019	22.09	
4018626878	3/21/2019	22.09	
		66.27 *	
VCE VA TECH3/4	3/04/2019	25.00	
		25.00 *	
7396080	3/19/2019	81.73	
7396107	3/19/2019	26.12	
		107.85 *	
416490	3/19/2019	1.15	
416643	3/21/2019	.50	
10396	3/14/2019	.69	
1903-003072	3/06/2019	6.74	
1903-003209	3/08/2019	4.32	
1903-003479	3/11/2019	18.37	
1903-003796	3/14/2019	78.74	
1903-003797	3/14/2019	5.62	
01-3468	3/19/2019	11.97	
01-3524	3/20/2019	148.60	
2269-189838	3/07/2019	3.57	
2269-191421	3/19/2019	2.75	
AMAZON 4904242	2/14/2019	17.49	
ZORO 02/19	2/11/2019	66.64	
5830525	3/07/2019	68.61	
5853639	3/07/2019	25.54	
		461.30 *	
10279	3/28/2019	160.00	
2269-189825	3/11/2019	21.50	
		181.50 *	
5831660	3/06/2019	2,075.00	
		2,075.00 *	
	TOTAL	9,890.09	

DEPT # - 043400 **MAINTENANCE BUILDING**

MAINTENANCE BUILDING
 CONTRACTUAL SER: WATER CUBLER
 DIAMOND SPRINGS

ACCOUNTS PAYABLE LIST
 COUNTY OF GREENSVILLE
 DEPT # - 043600 **MAINTENANCE BUILDINGS**

3/26/2019 FROM DATE - 4/01/2019
 8P375 TO DATE - 4/01/2019
 FUND # - 001 **GENERAL FUND EXPENDITURES**

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE #	INVOICE DATE	** PAY **	** PAY **
DIAMOND SPRINGS	CONTRACTUAL SER: WATER COOLER		3220470	3/15/2019	8.95	
NECKLEBURG ELECTRIC COOP	ELECTRICITY		3886500400 0319	3/11/2019	16.20 *	
PARKER OIL COMPANY, INC.	HEATING		920818	3/14/2019	233.01 *	
					741.87	
				TOTAL	741.87 *	991.08
DEPT # - 052500 **CHAPTER 10 BOARD**						
DISTRICT 19 COMMUNITY	**CHAPTER 10 BOARD**					
	HRMR CONTRIBUTION		FY19 3RD QTR	3/13/2019	13,778.00	
				TOTAL	13,778.00 *	13,778.00
DEPT # - 068100 **LOCAL CONTRIBUTIONS**						
THE IMPROVEMENT ASSOC.	**LOCAL CONTRIBUTIONS**					
	HEAD START		FY19 3RD QTR	3/13/2019	5,000.00	
GCUSA	GCUSA HYDRANT FEES		APRIL 2019	4/01/2019	5,000.00 *	
				TOTAL	38,168.33	38,168.33 *
					43,168.33	43,168.33
DEPT # - 071300 **RECREATIONAL FACILITIES**						
ECRA	**RECREATIONAL FACILITIES**					
	ECRA		FY 19 3RD QTR	3/13/2019	12,750.00	
JARRATT RECREATION ASSOC.	JARRATT RECREATION ASSOCIATION		FY19 3RD QTR	3/13/2019	12,750.00 *	
DOMINION ENERGY VIRGINIA	D&G CLUB: BLDG IMPROVEMENTS		6761549564 0319	3/13/2019	1,125.00	
FAMILY YMCA OF EMPIRIA/	YMCA		FY19 3RD QTR	3/13/2019	1,125.00 *	
					59.94	
					59.94 *	
				TOTAL	7,500.00	7,500.00 *
					7,500.00 *	21,434.94
DEPT # - 071400 **THE GOLDEN LEAF COMMONS**						
VACORP	**THE GOLDEN LEAF COMMONS**					
	WORKMAN'S CORP		APRIL 2019	3/18/2019	9.30	
					9.30 *	
				TOTAL	9.30	9.30
DEPT # - 072500 **HISTORICAL LANDMARKS**						
MEMORIAL RIVER ARTS	**HISTORICAL LANDMARKS**					
	MEMORIAL RIVER ARTS COUNCIL		FY19 3RD QTR	3/13/2019	2,500.00	
				TOTAL	2,500.00 *	2,500.00

ACCOUNTS PAYABLE LIST
 COUNTY OF GREENSVILLE
 DEPT # - 072500 HISTORICAL LANDMARKS*

3/26/2019 FROM DATE- 4/01/2019
 AP375 TO DATE- 4/01/2019
 FUND # - 001 **GENERAL FUND EXPENDITURES**

VENOR NAME	CHARGE ID	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$\$ PAY \$\$\$
DEPT # - 073100 *LIBRARY ADMINISTRATION*					
BRANE SPECIALTY COMPANY		*LIBRARY ADMINISTRATION*	7396109	9/19/2019	333.56
		HOUSEKEEPING SUPPLIES			333.56 *
BEHERRIN REGIONAL LIBRARY		REGIONAL LIBRARY	FY19 3RD QTR	3/13/2019	30,595.50
					30,595.50 *
			TOTAL		30,929.06

DEPT # - 081100 *PLANNING*					
VACHRP		*PLANNING*	APRIL 2019	3/18/2019	28.91
		WORKMAN'S COMPENSATION*			28.91 *
TREVA PERNELL		TRAVEL & TRAINING	TRAVEL V 03/19	3/20/2019	162.40
					162.40 *
ESMOROS PRINTING COMPANY		OFFICE SUPPLIES	28204	3/15/2019	81.00
					81.00 *
			TOTAL		272.31

DEPT # - 081300 **INDUSTRIES**					
VACHRP		**INDUSTRIES**	APRIL 2019	3/18/2019	4.89
		WORKMAN'S COMP*			4.89 *
			TOTAL		4.89

DEPT # - 081420 **WATTERDAM ROAD - PHASE II**					
TIHODS GROUP		**WATTERDAM ROAD - PHASE II**	219219	3/12/2019	2,325.12
		ENGINEERING-TIHOODS GROUP			2,325.12 *
			TOTAL		2,325.12

DEPT # - 081500 **ECONOMIC DEVELOPMENT**					
VACHRP		**ECONOMIC DEVELOPMENT**	APRIL 2019	3/18/2019	29.62
		WORKMAN'S COMPENSATION*			29.62 *
EMPHURIA/GREENSVILLE		TRAVEL & TRAINING	1991	3/21/2019	10.00
					10.00 *
EMPHURIA/GREENSVILLE		AIRPORT COMMISSION*	FY 19 3RD QTR	3/13/2019	15,000.00
					15,000.00 *
INDUSTRIAL DEVELOPMENT		INDUSTRIAL DEVELOPMENT AUTH*	FY19 3RD QTR	3/13/2019	77,139.25
					77,139.25 *
			TOTAL		92,178.87

FUND # - 001 **GENERAL FUND EXPENDITURES**
DEPT # - 001500 **ECONOMIC DEVELOPMENT**

VENDOR NAME	CHARGE ID	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$\$ PAY \$\$\$
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DEPT # - 001700 **GEOGRAPHIC INFORMATION SYSTEMS**

WACORP		**GEOGRAPHIC INFORMATION SYSTEMS** WORKMAN'S COMPENSATION	APRIL 2019	3/18/2019	8.50 8.50 *
RICH AMERICAS CORP		MAINTENANCE CONTRACTS	5056126610	3/12/2019	1,260.80
RICH AMERICAS CORP		MAINTENANCE CONTRACTS	5056126610	3/12/2019	6.84
QUILL CORPORATION		OFFICE SUPPLIES	5792142	3/13/2019	1,266.84 *
QUILL CORPORATION		OFFICE SUPPLIES	5847398	3/15/2019	63.82 42.99 106.81 *
		TOTAL			1,392.15

DEPT # - 003300 **UPI**

DOMINION ENERGY VIRGINIA		**UPI** ELECTRICITY	6785812847 0319	3/13/2019	327.57 327.57 *
		TOTAL			327.57
		FUND TOTAL			306,221.11

ACCOUNTS PAYABLE LIST
 COUNTY OF GREENSVILLE
 DEPT # - 041500 **PUBLIC TRANSPORTATION**

3/26/2019 FROM DATE- 4/01/2019
 6P375 TO DATE- 4/01/2019
 FUND # - 008 **PUBLIC TRANSPORTATION**

VENOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	AMOUNT	PAY \$
DEPT # - 041500 **PUBLIC TRANSPORTATION**						
VACURP		**PUBLIC TRANSPORTATION**	APRIL 2019	3/18/2019	1,045.14	1,045.14
		WORKMAN'S COMPENSATION*			1,045.14 *	
JOE C. ANTURA, JR.		CLEANING SUPPLIES	092347	3/20/2019	50.00	50.00
JOE C. ANTURA, JR.		CLEANING SUPPLIES	092348	3/20/2019	50.00	50.00
		TOTAL			100.00 *	100.00 *
		FUND TOTAL			1,145.14	1,145.14

ACCOUNTS PAYABLE LIST
 COUNTY OF GREENSVILLE
 DEPT # - 032100 *GREENSVILLE FIRE DEPT**

FROM DATE- 4/01/2019
 TO DATE- 4/01/2019
 GREENSVILLE FIRE DEPT
 FUND # - 010 *GREENSVILLE FIRE DEPT EXPENSE**

INVOICE

\$\$\$ PAY \$\$\$

DATE

INVOICE#

DESCRIPTION

DEPT # - 032100 *GREENSVILLE FIRE DEPT**

GREENSVILLE FIRE DEPT
 SALARIES

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	DATE	\$\$\$ PAY \$\$\$
GCNSA			B DANIELS 03/19	3/25/2019	87.85 *
GCNSA			B DANIELS 03/19	3/25/2019	87.85 *
GCNSA			B DANIELS 03/19	3/25/2019	6.72 *
GCNSA			B DANIELS 03/19	3/25/2019	6.72 *
GCNSA			B DANIELS 03/19	3/25/2019	5.04 *
GCNSA			B DANIELS 03/19	3/25/2019	5.04 *
GCNSA			B DANIELS 03/19	3/25/2019	12.84 *
GCNSA			B DANIELS 03/19	3/25/2019	12.84 *
GCNSA			B DANIELS 03/19	3/25/2019	1.15 *
GCNSA			B DANIELS 03/19	3/25/2019	1.15 *
GCNSA			B DANIELS 03/19	3/25/2019	1.76 *
GCNSA			B DANIELS 03/19	3/25/2019	521.03 *
GCNSA			B DANIELS 03/19	3/25/2019	522.79 *
GCNSA			B DANIELS 03/19	3/25/2019	.15 *
GCNSA			B DANIELS 03/19	3/25/2019	.15 *
GCNSA			B DANIELS 03/19	3/25/2019	85.00 *
GCNSA			B DANIELS 03/19	3/25/2019	85.00 *
GCNSA			B DANIELS 03/19	3/25/2019	43.84 *
GCNSA			B DANIELS 03/19	3/25/2019	541.92 *
GCNSA			B DANIELS 03/19	3/25/2019	585.76 *
GCNSA			B DANIELS 03/19	3/25/2019	11.59 *
GCNSA			B DANIELS 03/19	3/25/2019	11.59 *
GCNSA			B DANIELS 03/19	3/25/2019	12.99 *
GCNSA			B DANIELS 03/19	3/25/2019	12.99 *
GCNSA			B DANIELS 03/19	3/25/2019	11.00 *
GCNSA			B DANIELS 03/19	3/25/2019	128.00 *
GCNSA			B DANIELS 03/19	3/25/2019	139.08 *
GCNSA			B DANIELS 03/19	3/25/2019	162.21 *
GCNSA			B DANIELS 03/19	3/25/2019	112.53 *
GCNSA			B DANIELS 03/19	3/25/2019	274.74 *
GCNSA			B DANIELS 03/19	3/25/2019	41.37 *
GCNSA			B DANIELS 03/19	3/25/2019	1,454.87 *
GCNSA			B DANIELS 03/19	3/25/2019	1,496.24 *
GCNSA			B DANIELS 03/19	3/25/2019	152.50 *
GCNSA			B DANIELS 03/19	3/25/2019	20.49 *
GCNSA			B DANIELS 03/19	3/25/2019	172.99 *
GCNSA			B DANIELS 03/19	3/25/2019	152.50 *
GCNSA			B DANIELS 03/19	3/25/2019	20.50 *
GCNSA			B DANIELS 03/19	3/25/2019	173.00 *
GCNSA			B DANIELS 03/19	3/25/2019	3,787.93 *

TOTAL

3,787.93

FUND TOTAL

3,787.93

ACCOUNTS PAYABLE LIST
 COUNTY OF GREENSVILLE
 DEPT # - 042600 *SHEF*

FROM DATE- 4/01/2019
 TO DATE- 4/01/2019

3/26/2019
 09375
 FUND # - 017 ***PUBLIC WORKS**

CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	\$\$\$ PAY \$\$\$
DEPT # - 042600 *SHEF*				
VENDOR NAME				
VENDOR	HORRAN'S COMPENSATION*	APRIL 2019	3/18/2019	2,085.55
		64142	3/20/2019	2,085.55 *
	PROFESSIONAL SERVICES: AUDIT#			13,000.00
		7295	3/09/2019	13,000.00 *
	LEACHATE DISPOSAL	7297	3/14/2019	4,650.00
	LEACHATE DISPOSAL			3,450.00
	CONTRACTUAL SERV: WATER COOLER	3457059031319	3/13/2019	8,100.00 *
				68.92
				68.92 *
	REPAIR & LAWN SERVICE	01-3112	3/04/2019	36.26
				36.26 *
	TREASURER OF GREENSVILLE	FY 19 ADMIN FEE	3/13/2019	18,750.00
				18,750.00 *
	HECKLENBURG ELECTRIC COOP	3870300100 0319	3/18/2019	270.44
				270.44 *
	CINTAS CRP #143	4016905992	2/18/2019	82.80
	CINTAS CRP #143	4017212846	2/25/2019	21.92
	CINTAS CRP #143	4017566598	3/04/2019	25.80
	CINTAS CRP #143	4017967734	3/11/2019	70.59
	CINTAS CRP #143	4018365363	3/18/2019	32.80
				233.91 *
	RASHARD FUEL	2833	3/11/2019	14.00
	RASHARD FUEL	2835	3/15/2019	14.00
	RASHARD FUEL	2838	3/25/2019	14.00
	VICTOR HERNANDEZ	2833	3/11/2019	5.60
	VICTOR HERNANDEZ	2835	3/15/2019	14.00
	VICTOR HERNANDEZ	2838	3/25/2019	11.20
				72.80 *
	CITY AUTO SUPPLY, INC.	415919	3/13/2019	71.49
	CITY AUTO SUPPLY, INC.	416701	3/22/2019	3.59
	D&G AUTO SUPPLY	197282	3/04/2019	39.98
	D&G AUTO SUPPLY	197287	3/04/2019	39.98-
	D&G AUTO SUPPLY	197287	3/04/2019	39.98
	FASTEVAL	NCR00141166	3/18/2019	651.50
	B'REILLY AUTO PARTS	2269-189033	3/07/2019	46.76
	B'REILLY AUTO PARTS	2269-190130	3/12/2019	15.01
				828.33 *
	B'REILLY AUTO PARTS	2269-189861	3/11/2019	13.23
				13.23 *
	CARTER MACHINERY CO. INC	0563532	3/11/2019	509.34
	PARKER OIL COMPANY, INC.	925926	3/20/2019	1,389.74
	B'REILLY AUTO PARTS	2269-189033	3/07/2019	469.99
				2,369.07 *
			TOTAL	45,828.51
			FUND TOTAL	45,828.51

ACCOUNTS PAYABLE LIST
COUNTY OF GREENSVILLE
DEPT # - 042600 *SHEFH

FROM DATE- 4/01/2019
TO DATE- 4/01/2019
FUND # - 017 ***PUBLIC WORKS***

\$\$\$ PAY \$\$\$	INVOICE	INVOICE#	DESCRIPTION	CHARGE TO	VENDOR NAME
-----	-----	-----	-----	-----	-----

ACCOUNTS PAYABLE LIST
 COUNTY OF GREENSBURG
 DEPT # - 03300 *COMMUNITY CORRECTIONS: PRETRIAL*

FROM DATE- 4/01/2019
 TO DATE- 4/01/2019
 FUND # - 049 ***COMM. CORRECTIONS ACT GRANTS**

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	PAY \$*
COMMUNITY CORRECTIONS: PRETRIAL					
WORKMAN'S COMPENSATION					
VACORP			APRIL 2019	3/18/2019	668.59
BULL CORPORATION		SUPPLIES & OTHER OPERATING EXP	5641704	3/07/2019	28.39
BULL CORPORATION		SUPPLIES & OTHER OPERATING EXP	5857328	3/15/2019	27.50
REDWOOD TOXICOLOGY LAB		SUPPLIES & OTHER OPERATING EXP	12129520192	2/28/2019	5.00
GRANITE TELECOMMUNICATION		SUPPLIES & OTHER OPERATING EXP	448818899	3/01/2019	9.51
		TOTAL			70.40 *
					738.99

DEPT # - 03340 *COMMUNITY CORRECTIONS: PROBATION*

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	PAY \$*
COMMUNITY CORRECTIONS: PROBATION					
WORKMAN'S COMPENSATION					
VACORP			APRIL 2019	3/18/2019	668.59
BULL CORPORATION		SUPPLIES & OTHER OPERATING EXP	5641704	3/07/2019	28.39
BULL CORPORATION		SUPPLIES & OTHER OPERATING EXP	5857328	3/15/2019	27.49
REDWOOD TOXICOLOGY LAB		SUPPLIES & OTHER OPERATING EXP	12129520192	2/28/2019	5.00
GRANITE TELECOMMUNICATION		SUPPLIES & OTHER OPERATING EXP	448818899	3/01/2019	9.52
		TOTAL			70.40 *
					738.99

FUND TOTAL

1,477.98

INVOICE	INVOICE #	DATE	\$\$\$ PAY \$\$\$
7712		3/11/2019	78.93
8183		3/18/2019	31.58
13852924-01		3/15/2019	161.84
			272.45 *
	TOTAL		272.45

DEPT # - 09400 **LOCAL CAPITAL PROJECTS**

INVOICE	INVOICE #	DATE	\$\$\$ PAY \$\$\$
882396		2/27/2019	2,882.00
4880		3/11/2019	2,265.00
			5,147.00 *
APP #3 6CSD		3/21/2019	245,881.00
127662779		3/06/2019	85.00
	TOTAL		245,966.00 *
	TOTAL		251,113.00

DEPT # - 098500 **SHERIFF'S OFFICE EXPANSION**

INVOICE	INVOICE #	DATE	\$\$\$ PAY \$\$\$
			251,385.45
			609,846.12

DEPT # - 09400 **LOCAL CAPITAL PROJECTS**

DEPT # - 098500 **SHERIFF'S OFFICE EXPANSION**

LOCAL CAPITAL PROJECTS

LAURENCEVILLE BUILDING OFFICE RENOVATION

LAURENCEVILLE BUILDING OFFICE RENOVATION

STATE ELECTRIC SUPPLY CO. OFFICE RENOVATION

SHERIFF'S OFFICE EXPANSION

PARKER OIL COMPANY, INC. O&E: ADPT'L EXPENSES

BOYER DAILEY & ASSOCIATE O&E: ADPT'L EXPENSES

R. F. HOWERTON, INC. CONSTRUCTION

GASTON/ADT CONSTRUCTION

Approved _____

Signed Quinn Whitley Title Finance Manager Date 3/26/19

FUND NO.	DESCRIPTION	\$\$\$ PAY \$\$\$
001	**GENERAL FUND EXPENDITURES**	5306,221.11
008	**PUBLIC TRANSPORTATION**	51,145.14
010	**GREENSVILLE FIRE DEPT EXPENSES**	53,787.93
017	**PUBLIC WORKS**	545,828.51
018	**COMM. CORRECTIONS. ACT GRANT**	51,477.98
075	**CAPITAL PROJECTS**	5251,585.45
	TOTAL	609,846.12

CHAPTER 11: COMMUNITY SERVICE FACILITIES

This chapter outlines the requirements for Community Service Facility projects. These projects help Grantees improve the availability and adequacy of community service facilities by providing financial and technical support for the construction, rehabilitation or improvement of facilities. These facilities provide new or expanded community services to LMI persons and the greater community. These projects must also follow the requirements outlined in Chapter 6: Design and Construction Management.

For purposes of clarity, this chapter is divided into the following sections:

- Types of Services Eligible;
- Facility Ownership;
- Facility Operation;
- Ownership or Operation by Faith-based Organizations; and
- Recordkeeping.

Types of Services Eligible

Community Service Facilities must improve the availability and adequacy of community service facilities by providing financial and technical support for the construction, rehabilitation or improvement of facilities for the provision of new or expanded

community services to LMI persons and the greater community. Such facilities may offer the following types of community services:

- Acquisition and/or development of facilities for vocational education or distance learning facilities;
- Acquisition and/or development of facilities for sheltered workshops for persons with disabilities;
- Child and/or adult day care facilities;
- Facilities designed to provide direct services to those presumed to be LMI: abused children, battered spouses, elderly persons, the severely disabled, homeless persons, illiterate persons, persons living with AIDS and/or migrant workers;
- Facilities related to improving or providing community services such as dental clinics, health clinics, and mental health facilities; and
- Skill-building facilities for youth and the unemployed.

CDBG Agreement which is usually twenty (20) years.

Services must be provided in a manner to achieve a measurable, positive change in individually identified persons consistent with the CDBG Agreement, *Staffing and Operations Plan*, and the *Project Management Plan*.

The facility must be operated in a manner consistent with the *Staffing and Operations Plan*. See Appendix 14 for more details.

All agreements pertaining to the provision of services to beneficiaries must be completed, reviewed by DHCD and executed according to a negotiated schedule, usually during the Pre-contract period.

Affordable service fees may be charged to LMI individuals or households for the use of the facility, but access fees (fees not related to actual services) which will have the effect of precluding LMI persons from using the facility, are not permitted.

Any funds returned to the Grantee as repayment or revenue earned as a result of expenditure of grant funds is program income and will necessitate the development of a *Program Income Plan*. See Appendix 16 for a copy of the plan.

All private investment funds counted as leverage must be expended for eligible activities and costs that were identified in the project proposal and accepted by DHCD.

Ownership or Operation by Faith-based Organizations

CDBG funds shall not be used to acquire, construct, rehabilitate or furnish properties to be used primarily for religious purposes or to promote religious interests regardless of the use of the property. Therefore, in the event that a religious organization either owns the facility or operates the program, the religious organization shall not:

- Discriminate against any employee or applicant for employment on the basis of religion and will not limit employment or give preference in employment to persons on the basis of religion;
- Discriminate against any person applying for services on the basis of religion and will not limit such services or give preferences to any person on the basis of religion; and
- **Provide any religious instruction or counseling, conduct religious services, engage in any proselytizing, and exert any religious influence in the provision of such services.**

Recordkeeping

Demographic data must be kept for all persons who are applicants for, participants in, or beneficiaries of the program. These persons must be identifiable by name, residence, income status, race, ethnicity, age, sex, national

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Communication with Those Charged with Governance

Board of Supervisors County of Greenville, Virginia

We have audited 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 County of Greenville, Virginia for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 29, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by County of Greenville, Virginia are described in Note 1 to the financial statements. As described in Note 18 to the financial statements, County of Greenville, Virginia changed accounting policies related to other postemployment benefits by adopting Statement of Governmental Accounting Standards (GASB Statement) Nos. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and 85 *Omnibus 2017*. Accordingly, the cumulative effect of the accounting change as of the beginning of the year are reported in the Statement of Net Position and Statement of Activities. We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Management's estimates related to the net OPEB liabilities and net pension liability reporting is based on industry standards and those used by the third-party actuary.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 21, 2019.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

Other Matters: (Continued)

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

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

Restriction on Use

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

Robinson, Farmer, Cox Associates
Charlottesville, Virginia
February 21, 2019

COUNTY OF GREENSVILLE, VIRGINIA
FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2018

COUNTY OF GREENSVILLE, VIRGINIA

Financial Report
For The Year Ended June 30, 2018

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COUNTY OF GREENSVILLE, VIRGINIA

Financial Report
For The Year Ended June 30, 2017

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COUNTY OF GREENSVILLE, VIRGINIA

BOARD OF SUPERVISORS

Michael W. Ferguson, Chairman

Raymond L. Bryant, Jr., Vice-Chairman

Jaqueline T. Jordan

Peggy R. Wiley

COUNTY SCHOOL BOARD

Rhonda Jones-Gilliam, Chairman

Marva J. Dunn, Vice-Chairman

Janey V. Bush
Bessie Reed-Moore

Alexis E. Jones
Jason D. Rook

OTHER OFFICIALS

Judge of the Circuit Court
Clerk of the Circuit Court
Judge of the General District Court
Commonwealth's Attorney
Commissioner of the Revenue
Treasurer
Sheriff
Superintendent of Schools
Director of Public Welfare
County Administrator

Allan Sharrett
Robert C. Wrenn
Stephen D. Bloom
Patricia T. Watson
Martha S. Swenson
Pamela Lifsey
William T. Jarratt, Jr.
Dr. Angela B. Wilson
John Holtkamp
K. David Whittington

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Greenville, Virginia, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Greenville, Virginia, as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 18 to the financial statements, in 2018, the County adopted new accounting guidance, GASB Statement Nos. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and 85 *Omnibus 2017*. Our opinion is not modified with respect to this matter.

Restatement of Beginning Balances

As described in Note 18 to the financial statements, in 2018, the County restated beginning balances to reflect the requirements of GASB Statement No. 75. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

Other Matters: (Continued)

Supplementary and Other Information: (Continued)

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated DRAFT, on our consideration of the County of Greensville, 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 Greensville, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Greensville, Virginia's internal control over financial reporting and compliance.

Charlottesville, Virginia
February 21, 2019

Management's Discussion and Analysis

To the Citizens of Greensville County County of Greensville, Virginia

As management of the County of Greensville, Virginia we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2018.

Financial Highlights

Government-wide Financial Statements

The assets and deferred outflows of resources of the County (Governmental and Business-type activities) exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$54,618,138 (net position) compared to \$47,100,079 in the prior year, an increase of \$7,518,059.

Our combined (governmental and business-type activities) long-term obligations increased by a net of \$4,912,805 during the current fiscal year. This decrease is due to bonds and other loans' principal being paid during the year and a decrease in the net pension liability.

Fund Financial Statements

The Governmental Funds, on a current financial resource basis, reported revenues in excess of expenditures and other financing sources by \$94,903 (Exhibit 5) after making contributions totaling \$2,326,987 (net of debt service adjustment) to the School Board. In the prior year, fund balance increased by \$2,867,897.

- As of the close of the current fiscal year; the County's funds reported ending fund balances of \$8,049,300, an increase of \$94,903 in comparison with the prior year. The major increase of fund balance can be attributed to an increase in property taxes.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$7,642,362, or 33% of total general fund expenditures.

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 are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the County's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, courts, police protection, sanitation, social services, education, cultural events, and recreation.

The Government-wide financial statements include not only the County of Greensville, Virginia itself (known as the primary government), but also a legally separate school district, an Industrial Development Authority, and a Joint Department of Social Services for which the County of Greensville, Virginia is financially accountable. Financial information for these component units is reported separately from the financial information present for the primary government itself.

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

Governmental funds - Governmental funds are used to account for essentially the same functions or services reported as governmental activities in the government-wide financial statements. Whereas the government-wide financial statements are prepared on the accrual basis of accounting, the governmental fund financial statements are prepared on the modified accrual basis of accounting. The focus of modified accrual reporting is on near-term inflows and outflows of financial resources and the balance of financial resources available at the end of the fiscal year. Since the governmental funds focus is narrower than that of the government-wide financial statements, reconciliation between the two methods is provided on Exhibit 4. The County has two major governmental funds - the General Fund and the Capital Projects Fund.

Proprietary funds - Proprietary funds consist of enterprise funds. Enterprise funds are established to account for the delivery of goods and services to the general public and use the accrual basis of accounting, similar to private sector business. The Solid Waste fund provides waste services to County residents. The Water and Sewer Authority provides water services to area residents. Refer to the separately issued financial statements of the Water and Sewer Authority for further analysis and note disclosures.

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.

Overview of the Financial Statements (Continued)

Other information - In addition to the basic financial statement and accompanying notes, this report also presents in summary from the discretely presented component units: School Board, Department of Social Services, and the Industrial Development Authority. All three component units issue separate reports and therefore are presented in summary form in the Government-wide financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a County's financial position. In the case of the County, (government and business-type) total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$54,618,138 at the close of the fiscal year ended June 30, 2018.

County of Greensville, Virginia's Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Current and other assets	\$ 22,561,325	\$ 19,692,762	\$ 9,177,601	\$ 14,703,355
Capital assets	<u>30,955,419</u>	<u>33,019,563</u>	<u>47,150,738</u>	<u>35,808,160</u>
Total assets	<u>\$ 53,516,744</u>	<u>\$ 52,712,325</u>	<u>\$ 56,328,339</u>	<u>\$ 50,511,515</u>
Deferred outflows of resources	\$ <u>515,839</u>	\$ <u>978,152</u>	\$ <u>291,719</u>	\$ <u>206,191</u>
Long-term liabilities outstanding	\$ 23,754,193	\$ 27,662,397	\$ 15,511,966	\$ 16,927,163
Current liabilities	<u>1,635,659</u>	<u>854,364</u>	<u>1,829,045</u>	<u>575,382</u>
Total liabilities	<u>\$ 25,389,852</u>	<u>\$ 28,516,761</u>	<u>\$ 17,341,011</u>	<u>\$ 17,502,545</u>
Deferred inflows of resources	\$ <u>13,303,640</u>	\$ <u>10,687,710</u>	\$ <u>-</u>	\$ <u>87,836</u>
Net position:				
Net investment in capital assets	\$ 9,111,107	\$ 7,885,603	\$ 34,002,230	\$ 21,834,251
Restricted for:				
Debt Service	460,417	874,235	439,020	948,354
Unrestricted	<u>5,767,567</u>	<u>5,726,168</u>	<u>4,837,797</u>	<u>10,344,720</u>
Total net position	<u>\$ 15,339,091</u>	<u>\$ 14,486,006</u>	<u>\$ 39,279,047</u>	<u>\$ 33,127,325</u>

At the end of the current fiscal year, the County's net investment in capital assets is \$9,111,107. This increase can be attributed to the repayment of principal on outstanding bonds and notes and additional capital outlays and building projects. The unrestricted net position of governmental activities at June 30, 2018 is \$5,767,567.

Government-wide Financial Analysis (Continued)

The total net position of the County increased \$7,518,059. Key elements of this increase are as follows:

County of Greenville, Virginia's Change in Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Revenues:				
Program revenues:				
Charges for services	\$ 2,237,243	\$ 2,065,895	\$ 5,656,898	\$ 5,342,606
Operating grants and contributions	4,432,428	4,197,417	-	-
Capital grants and contributions	1,326,016	1,976,603	6,051,269	5,401,031
General revenues:				
Property taxes	9,401,080	7,735,583	-	-
Other local taxes	2,782,917	4,834,302	-	-
Other revenue	639,731	579,758	31,806	50,636
Grants and other contributions unrestricted	2,152,325	1,772,668	6,038	6,192
Total revenues	\$ <u>22,971,740</u>	\$ <u>23,162,226</u>	\$ <u>11,746,011</u>	\$ <u>10,800,465</u>
Expenses:				
General government	\$ 2,333,922	\$ 2,314,178	\$ -	\$ -
Judicial administration	1,174,836	1,128,733	-	-
Public safety	4,901,315	4,448,429	-	-
Public works	1,417,381	1,361,716	5,594,289	5,627,008
Health and welfare	1,117,489	894,217	-	-
Education	3,706,698	3,786,508	-	-
Parks, recreation and culture	344,190	348,555	-	-
Community development	5,854,636	7,824,647	-	-
Interest	754,936	828,763	-	-
Total expenses	\$ <u>21,605,403</u>	\$ <u>22,935,746</u>	\$ <u>5,594,289</u>	\$ <u>5,627,008</u>
Increase (decrease) in net position	\$ 1,366,337	\$ 226,480	\$ 6,151,722	\$ 5,173,457
Net position - beginning, as restated	<u>13,972,754</u>	<u>14,259,526</u>	<u>33,127,325</u>	<u>27,953,868</u>
Net position - ending	\$ <u>15,339,091</u>	\$ <u>14,486,006</u>	\$ <u>39,279,047</u>	\$ <u>33,127,325</u>

For the most part, increases in governmental activities revenues and expenditures closely paralleled inflation and growth in the demand for services causing a net position increase of \$1,366,337 in governmental activities only. The net position of business-type activities increased \$6,151,722 due to increased capital construction and related grants.

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

The County's business-type activities experienced natural growth in expenses due to inflation and a decrease in revenues due to water-saving measures taken by a major customer.

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

Government-wide Financial Analysis (Continued)

As of the end of the current fiscal year, the County's governmental funds reported fund balances of \$8,049,300, an increase of \$94,903 in comparison with the prior year. Approximately 95% of this total amount constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of fund balance is restricted and committed to indicate that is not available for new spending because it has already been committed for debt service, capital projects, and education. The increase in fund balance can be attributed to an increase in fines and forfeitures revenue as well as general property taxes.

Proprietary funds

The County's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget were \$2,732,977 and can be briefly summarized as follows:

- \$1,648,434 in increases in Public Safety
- \$442,383 in increases in Community Development
- \$642,160 in other budget increases and decreases

Capital Asset and Debt Administration

Capital assets - The County's investment in capital assets for its governmental operations as of June 30, 2018 amounted to \$30,955,419 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, and machinery and equipment. The following is a comparison to the prior year of net capital assets as of June 30, 2018:

County of Greenville, Virginia's Capital Assets

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Land	\$ 2,106,648	\$ 2,106,648	\$ 2,505,900	\$ 2,505,900
Land and landfill improvements	-	-	1,076,107	1,076,107
Infrastructure	-	-	45,352,502	43,671,851
Land improvements	1,416,126	1,416,126	-	-
Buildings and other improvements	28,016,008	28,016,008	2,803,808	2,803,808
Equipment	4,114,144	3,899,553	2,660,256	2,628,173
Tenancy in common (buildings)	9,381,421	10,908,405	-	-
Construction in progress	-	-	13,900,887	3,086,163
Total	\$ 45,034,347	\$ 46,346,740	\$ 68,299,460	\$ 55,772,002
Less accumulated depreciation	<u>(14,078,928)</u>	<u>(13,327,177)</u>	<u>(21,148,722)</u>	<u>(19,963,842)</u>
Net capital assets	\$ <u>30,955,419</u>	\$ <u>33,019,563</u>	\$ <u>47,150,738</u>	\$ <u>35,808,160</u>

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

Capital Asset and Debt Administration: (Continued)

Long-term obligations - At the end of the current fiscal year, the County had total governmental activities obligations outstanding of \$23,754,193. Of this amount \$5,666,127 comprises debt backed by the full faith and credit of the County, (bonded debt). The remainder of the County's obligations represents bonds secured solely by specified revenue sources (i.e., revenue bonds). The following table depicts a comparison of outstanding debt to prior year.

County of Greenville, Virginia's Outstanding Long-term Obligations

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Literary loans	\$ 4,125,000	\$ 4,500,000	\$ -	\$ -
VPSA bonds	520,000	1,363,575	-	-
Revenue bonds	9,726,987	11,436,348	12,791,011	13,870,605
Loans payable	6,854,163	7,128,279	90,036	103,304
Landfill closure/post-closure	-	-	2,534,173	2,367,148
Note payable	182,126	227,686	-	-
Bond Premiums	436,036	478,072	-	-
Compensated absences	416,013	421,205	259,554	246,585
Interim financing	-	-	267,461	-
Net OPEB liabilities	621,224	126,700	19,900	20,300
Net pension liability	872,644	1,980,532	499,115	319,221
Total	<u>\$ 23,754,193</u>	<u>\$ 27,662,397</u>	<u>\$ 16,461,250</u>	<u>\$ 16,927,163</u>

Legislation enacted requires that debt historically reported by the School Board has been assumed by the primary government. The legislation affects the reporting of local school capital assets as well.

The County's total obligations decreased by a net of \$4,912,805 during the current fiscal year. Governmental activities debt decreased \$1,238,017 due to scheduled debt repayments while business-type activities debt decreased \$465,913 due to scheduled debt repayment of revenue bonds.

Additional information on the County of Greenville, Virginia's long-term obligations can be found in Note 6 of this report.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County at June 30, 2018 was 4.0 percent, which is a decrease from a rate of 4.5 percent a year ago. This compares unfavorably to the state's average unemployment rate of 3.2 percent and is equal to the national average rate of 4.0 percent.

Inflationary trends in the region compare favorably to national indices.

The fiscal year 2019 General Fund budget increased from \$16,974,254 to \$18,192,880 or \$403,639 (7%). Fiscal year 2019 tax rates are as follows: \$0.67/\$100 Real Estate; \$5.00/\$100 Personal Property; \$4.00/\$100 Machinery and Tools; \$0.000/\$100 Aircraft.

Requests for Information

This financial report is designed to provide a general overview of the County of Greenville, 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 County Administrator, 1781 Greenville County Circle, Emporia, Virginia, 23847.

COUNTY OF GREENSVILLE, VIRGINIA

Statement of Net Position
June 30, 2018

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 6,275,109	\$ 7,753,264	\$ 14,028,373
Receivables (net of allowance for uncollectibles):			
Taxes receivable	13,118,347	-	13,118,347
Accounts receivable	261,481	724,657	986,138
Notes receivable	-	-	-
Loan receivable	-	37,865	37,865
Lease receivable	-	-	-
Prepaid items	12,289	-	12,289
Due from component units	189,126	-	189,126
Long-term advance to Greensville County School Board	275,000	-	275,000
Due from other governmental units	1,936,862	-	1,936,862
Due from City of Emporia, Virginia	-	-	-
Net pension asset	-	-	-
Restricted assets:			
Cash and cash equivalents	460,417	-	460,417
Other assets:			
Loan receivable	-	535,847	535,847
Investment in industrial land	-	-	-
Note receivable	-	-	-
Investment in MaMaC	32,694	-	32,694
Capital assets (net of accumulated depreciation):			
Land	2,106,648	2,505,900	4,612,548
Infrastructure	-	28,654,598	28,654,598
Buildings and other improvements	28,186,497	1,732,717	29,919,214
Machinery and equipment	662,274	356,636	1,018,910
Construction in progress	-	13,900,887	13,900,887
Total assets	\$ 53,516,744	\$ 56,328,339	\$ 109,845,083
DEFERRED OUTFLOWS OF RESOURCES			
Items related to net pension liability	\$ 478,431	\$ 291,719	\$ 770,150
Items related to net OPEB liabilities	37,408	-	37,408
Total deferred outflows of resources	\$ 515,839	\$ 291,719	\$ 807,558
LIABILITIES			
Accounts payable	\$ 1,233,550	\$ 854,051	\$ 2,087,601
Accrued liabilities	-	-	-
Accrued interest payable	251,718	25,709	277,427
Deferred grant	234	-	234
Due to primary government	-	-	-
Long-term advance from primary government	-	-	-
Due to City of Emporia	150,157	-	150,157
Long-term advance from Emporia	-	-	-
Debt service reserve - Greensville	-	-	-
Long-term liabilities:			
Due within one year	1,620,211	949,285	2,569,496
Due in more than one year	22,133,982	15,511,966	37,645,948
Total liabilities	\$ 25,389,852	\$ 17,341,011	\$ 42,730,862
DEFERRED INFLOWS OF RESOURCES			
Deferred property tax revenue	\$ 12,804,576	\$ -	\$ 12,804,576
Items related to net pension liability	452,613	-	452,613
Items related to net OPEB liabilities	46,451	-	46,451
Total deferred inflows of resources	\$ 13,303,640	\$ -	\$ 13,303,640
NET POSITION			
Net investment in capital assets	\$ 9,111,107	\$ 34,002,230	\$ 43,113,337
Restricted:			
Debt service	460,417	439,020	899,437
Employee benefits	-	-	-
Unrestricted	5,767,567	4,837,797	10,605,364
Total net position	\$ 15,339,091	\$ 39,279,047	\$ 54,618,138
Total liabilities, deferred inflows of resources and net position	\$ 54,032,583	\$ 56,620,058	\$ 110,652,640

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

Exhibit 1

Component Units		
School Board	Department of Social Services	Industrial Development Authority
\$ 3,196,044	\$ 272,863	\$ 437,132
-	-	-
-	-	-
-	-	25,170
-	-	-
-	-	4,627
100,004	-	-
290,941	-	-
-	-	-
940,145	162,727	-
-	331,256	-
8,948	-	-
-	730	656,499
-	-	-
-	-	18,545,963
-	-	239,238
-	-	-
437,775	-	31,705
-	-	804,901
12,618,431	-	-
2,125,405	19,190	-
-	-	3,746,015
<u>\$ 19,717,693</u>	<u>\$ 786,766</u>	<u>\$ 24,491,250</u>
\$ 2,686,631	\$ 172,418	\$ -
233,684	10,385	-
<u>\$ 2,920,315</u>	<u>\$ 182,803</u>	<u>\$ -</u>
\$ 625,866	\$ -	\$ 277,885
1,747,728	-	-
-	-	32,245
-	-	-
-	480,067	-
275,000	-	-
362,349	-	-
225,000	-	-
-	-	268,356
-	15,369	178,954
<u>22,872,400</u>	<u>1,547,825</u>	<u>4,161,495</u>
<u>\$ 26,108,343</u>	<u>\$ 2,043,261</u>	<u>\$ 4,918,935</u>
\$ -	\$ -	\$ -
3,355,253	113,364	-
190,000	11,266	-
<u>\$ 3,545,253</u>	<u>\$ 124,630</u>	<u>\$ -</u>
\$ 15,181,611	\$ 19,190	\$ 630,315
-	-	-
-	730	-
(22,197,199)	(1,218,242)	18,942,000
<u>\$ (7,015,588)</u>	<u>\$ (1,198,322)</u>	<u>\$ 19,572,315</u>
<u>\$ 22,638,008</u>	<u>\$ 969,569</u>	<u>\$ 24,491,250</u>

Balance Sheet
 Governmental Funds
 June 30, 2018

	General	Comprehensive Services Act Fund	Capital Projects Fund	Public Transportation Fund	Total
ASSETS					
Cash and cash equivalents	\$ 6,527,968	\$ 271,211	\$ -	\$ -	\$ 6,799,179
Receivables (net of allowance for uncollectibles):					
Taxes receivable	13,118,347	-	-	-	13,118,347
Accounts receivable	261,481	-	-	-	261,481
Prepaid items	12,289	-	-	-	12,289
Due from component units	189,126	-	-	-	189,126
Advance to Component Unit - School Board	275,000	-	-	-	275,000
Due from other governmental units	1,694,499	166,509	-	75,854	1,936,862
Due from other funds	24,641	-	-	-	24,641
Restricted assets:					
Cash and cash equivalents	460,417	-	-	-	460,417
Total assets	\$ 22,563,768	\$ 437,720	\$ -	\$ 75,854	\$ 23,077,342
LIABILITIES					
Reconciled overdraft	\$ -	\$ -	\$ 432,009	\$ 92,061	\$ 524,070
Accounts payable	1,078,076	122,019	25,887	7,568	1,233,550
Deferred grant	234	-	-	-	234
Due to City of Emporia	-	150,157	-	-	150,157
Due to other funds	-	24,641	-	-	24,641
Total liabilities	\$ 1,078,310	\$ 296,817	\$ 457,896	\$ 99,629	\$ 1,932,652
DEFERRED INFLOWS OF RESOURCES					
Unavailable property tax revenue	\$ 13,095,390	\$ -	\$ -	\$ -	\$ 13,095,390
FUND BALANCES:					
Nonspendable	\$ 12,289	\$ -	\$ -	\$ -	\$ 12,289
Restricted:					
Debt service	460,417	-	-	-	460,417
Education	275,000	-	-	-	275,000
Unassigned	7,642,362	140,903	(457,896)	(23,775)	7,301,594
Total fund balances	\$ 8,390,068	\$ 140,903	\$ (457,896)	\$ (23,775)	\$ 8,049,300
Total liabilities, deferred inflows of resources and fund balances	\$ 22,563,768	\$ 437,720	\$ -	\$ 75,854	\$ 23,077,342

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

Reconciliation of the Balance Sheet of Governmental Funds
 To the Statement of Net Position
 June 30, 2018

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

Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds	\$	8,049,300	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			30,955,419
Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.			
Unavailable property taxes	\$	290,814	
Investment in joint venture - MaMaC			32,694
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.			
Pension related items	\$	478,431	
OPEB related items		<u>37,408</u>	515,839
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:			
Accrued interest payable	\$	(251,718)	
Long-term obligations		<u>(23,754,193)</u>	(24,005,911)
Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.			
Pension related items	\$	(452,613)	
OPEB related items		<u>(46,451)</u>	<u>(499,064)</u>
Net position of governmental activities	\$		<u><u>15,339,091</u></u>

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

COUNTY OF GREENSVILLE, VIRGINIA

Statement of Activities
For the Year Ended June 30, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General government administration	\$ 2,333,922	\$ 37,515	\$ 217,236	\$ -
Judicial administration	1,174,836	175,965	1,050,677	-
Public safety	4,901,315	1,883,055	980,273	1,067
Public works	1,417,381	137,713	600,227	-
Health and welfare	1,117,489	-	-	-
Education	3,706,698	-	-	-
Parks, recreation, and cultural	344,190	-	-	-
Community development	5,854,636	2,995	1,584,015	1,324,949
Interest on long-term debt	754,936	-	-	-
Total governmental activities	\$ 21,605,403	\$ 2,237,243	\$ 4,432,428	\$ 1,326,016
Business-type activities:				
Solid Waste	\$ 1,075,589	\$ 1,206,560	\$ -	\$ -
Water and Sewer Authority	4,518,700	4,450,338	-	6,051,269
Total business-type activities	\$ 5,594,289	\$ 5,656,898	\$ -	\$ 6,051,269
Total primary government	\$ 27,199,692	\$ 7,894,141	\$ 4,432,428	\$ 7,377,285
Component Units:				
School Board	\$ 28,504,466	\$ 3,902,076	\$ 22,057,764	\$ -
Department of Social Services	2,406,548	-	2,504,821	-
Industrial Development Authority	900,220	234,888	502,500	-
Total component units	\$ 31,811,234	\$ 4,136,964	\$ 25,065,085	\$ -
General revenues:				
General property taxes				
Other local taxes:				
Consumer utility				
Local sales and use taxes				
Business license taxes				
Motor vehicle licenses				
Restaurant food tax				
Other local taxes				
Unrestricted revenues from use of money and property				
Miscellaneous				
Grants and contributions not restricted to specific programs				
Gain on disposal of capital assets				
Total general revenues				
Change in net position				
Net position - beginning, as restated				
Net position - ending				

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

Net (Expense) Revenue and Changes in Net Position					
Primary Government			Component Units		
Governmental Activities	Business-type Activities	Total	School Board	Department of Social Services	Industrial Development Authority
\$ (2,079,171)	\$ -	\$ (2,079,171)	\$ -	\$ -	\$ -
51,806	-	51,806	-	-	-
(2,036,920)	-	(2,036,920)	-	-	-
(679,441)	-	(679,441)	-	-	-
(1,117,489)	-	(1,117,489)	-	-	-
(3,706,698)	-	(3,706,698)	-	-	-
(344,190)	-	(344,190)	-	-	-
(2,942,677)	-	(2,942,677)	-	-	-
(754,936)	-	(754,936)	-	-	-
<u>\$ (13,609,715)</u>	<u>\$ -</u>	<u>\$ (13,609,715)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 130,971	\$ 130,971	\$ -	\$ -	\$ -
-	5,982,907	5,982,907	-	-	-
<u>\$ -</u>	<u>\$ 6,113,878</u>	<u>\$ 6,113,878</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ (13,609,715)</u>	<u>\$ 6,113,878</u>	<u>\$ (7,495,837)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (2,544,626)	\$ -	\$ -
-	-	-	-	98,273	-
-	-	-	-	-	(162,832)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,544,626)</u>	<u>\$ 98,273</u>	<u>\$ (162,832)</u>
\$ 9,401,080	\$ -	\$ 9,401,080	\$ -	\$ -	\$ -
300,725	-	300,725	-	-	-
1,211,573	-	1,211,573	-	-	-
495,317	-	495,317	-	-	-
199,349	-	199,349	-	-	-
331,316	-	331,316	-	-	-
244,637	-	244,637	-	-	-
426,339	31,806	458,145	-	163	19,566
213,391	-	213,391	531,051	5,854	-
2,152,325	6,038	2,158,363	3,246,324	-	-
-	-	-	(21,858)	-	8,586
<u>\$ 14,976,052</u>	<u>\$ 37,844</u>	<u>\$ 15,013,896</u>	<u>\$ 3,755,517</u>	<u>\$ 6,017</u>	<u>\$ 28,152</u>
\$ 1,366,337	\$ 6,151,722	\$ 7,518,059	\$ 1,210,891	\$ 104,290	\$ (134,680)
13,972,754	33,127,325	47,100,079	(8,226,479)	(1,302,612)	19,706,995
<u>\$ 15,339,091</u>	<u>\$ 39,279,047</u>	<u>\$ 54,618,138</u>	<u>\$ (7,015,588)</u>	<u>\$ (1,198,322)</u>	<u>\$ 19,572,315</u>

Reconciliation of Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended June 30, 2018

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

Net change in fund balances - total governmental funds	\$	94,903
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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 outlay in the current period:

Capital asset additions	\$	214,591	
Depreciation expense		(1,039,398)	
Net transfer of assets to School Board		<u>(1,239,337)</u>	(2,064,144)

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

Property taxes	\$	(157,421)
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The issuance of long-term obligations (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term obligations consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term obligations and related items:

Principal retirement on long-term obligations	\$	3,289,648
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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:

Decrease in accrued interest payable	\$	32,920	
Decrease in compensated absences		5,192	
Pension expense		155,554	
OPEB expense		<u>9,685</u>	<u>203,351</u>

Change in net position of governmental activities	\$	<u><u>1,366,337</u></u>
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The notes to the financial statements are an integral part of this statement.

Statement of Net Position
 Proprietary Funds
 June 30, 2018

	Enterprise Funds		
	Solid Waste	Water & Sewer Authority	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 4,407,586	\$ 2,906,658	\$ 7,314,244
Cash - restricted	-	439,020	439,020
Accounts receivable, net of allowance for uncollectibles	116,242	608,415	724,657
Grant receivable	-	125,968	125,968
Loan receivable, current portion	-	37,865	37,865
Total current assets	\$ 4,523,828	\$ 4,117,926	\$ 8,641,754
Noncurrent assets:			
Loan receivable, net of current portion	\$ -	\$ 535,847	\$ 535,847
Capital assets:			
Land	\$ -	\$ 2,505,900	\$ 2,505,900
Infrastructure	4,729,910	41,698,699	46,428,609
Building and other improvements	-	2,803,808	2,803,808
Machinery and equipment	1,614,058	1,046,198	2,660,256
Less accumulated depreciation	(2,872,683)	(18,276,039)	(21,148,722)
Construction in progress	-	13,900,887	13,900,887
Total capital assets	\$ 3,471,285	\$ 43,679,453	\$ 47,150,738
Total noncurrent assets	\$ 3,471,285	\$ 44,215,300	\$ 47,686,585
Total assets	\$ 7,995,113	\$ 48,333,226	\$ 56,328,339
DEFERRED OUTFLOWS OF RESOURCES			
Items related to net pension liability	\$ -	\$ 291,719	\$ 291,719
Total deferred outflows of resources	\$ -	\$ 291,719	\$ 291,719
LIABILITIES			
Current liabilities:			
Accounts payable and accrued expenses	\$ 16,107	\$ 837,944	\$ 854,051
Accrued interest payable	25,709	-	25,709
Compensated absences - current portion	2,764	23,192	25,956
Long-term obligations - current portion	113,731	809,598	923,329
Total current liabilities	\$ 158,311	\$ 1,670,734	\$ 1,829,045
Noncurrent liabilities:			
Accrued closure and postclosure landfill costs	\$ 2,534,173	\$ -	\$ 2,534,173
Compensated absences - net of current portion	24,872	208,727	233,599
Net OPEB obligation	-	19,900	19,900
Bonds and notes payable - net of current portion	2,549,552	10,174,742	12,724,294
Total noncurrent liabilities	\$ 5,108,597	\$ 10,403,369	\$ 15,511,966
Total liabilities	\$ 5,266,908	\$ 12,074,103	\$ 17,341,010
NET POSITION			
Net Investment in capital assets	\$ 808,002	\$ 33,194,228	\$ 34,002,230
Restricted - debt service reserve	-	439,020	439,020
Unrestricted	1,920,203	2,917,594	4,837,797
Total net position	\$ 2,728,205	\$ 36,550,842	\$ 39,279,048

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

Statement of Revenues, Expenses, and Changes in Net Position
 Proprietary Funds
 For the Year Ended June 30, 2018

	Enterprise Funds		
	Solid Waste	Water & Sewer Authority	Total
OPERATING REVENUES			
Charges for services:			
Disposal fees	\$ 1,206,560	\$ -	\$ 1,206,560
Metered sales - water	-	1,840,738	1,840,738
User fees - sewer	-	2,387,451	2,387,451
Penalties	-	48,613	48,613
Other operating revenues	-	173,536	173,536
Total operating revenues	<u>\$ 1,206,560</u>	<u>\$ 4,450,338</u>	<u>\$ 5,656,898</u>
OPERATING EXPENSES			
Personnel services	\$ 168,934	\$ -	\$ 168,934
Fringe benefits	61,901	-	61,901
Contractual services	129,770	-	129,770
Internal services	71,260	-	71,260
Other charges	118,490	-	118,490
Water and sewer operations	-	3,224,866	3,224,866
Depreciation	267,899	950,698	1,218,597
Landfill closure costs	167,025	-	167,025
Total operating expenses	<u>\$ 985,279</u>	<u>\$ 4,175,564</u>	<u>\$ 5,160,843</u>
Operating income (loss)	<u>\$ 221,281</u>	<u>\$ 274,774</u>	<u>\$ 496,055</u>
NONOPERATING REVENUES (EXPENSES)			
Intergovernmental revenue	\$ 6,038	\$ -	6,038
Interest expense	(90,310)	(343,136)	(433,446)
Interest income	891	30,915	31,806
Total nonoperating revenues (expenses)	<u>\$ (83,381)</u>	<u>\$ (312,221)</u>	<u>\$ (395,602)</u>
Income before capital contributions	<u>\$ 137,900</u>	<u>\$ (37,447)</u>	<u>\$ 100,453</u>
Capital contributions and connection charges	<u>\$ -</u>	<u>\$ 6,051,269</u>	<u>\$ 6,051,269</u>
Total capital contributions	<u>\$ -</u>	<u>\$ 6,051,269</u>	<u>\$ 6,051,269</u>
Change in net position	\$ 137,900	\$ 6,013,822	\$ 6,151,722
Total net position - beginning	<u>2,590,305</u>	<u>30,537,020</u>	<u>33,127,325</u>
Total net position - ending	<u>\$ 2,728,205</u>	<u>\$ 36,550,842</u>	<u>\$ 39,279,047</u>

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

Statement of Cash Flows
 Proprietary Funds
 For the Year Ended June 30, 2018

	Enterprise Funds		
	Solid Waste	Water & Sewer Authority	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 1,227,314	\$ 4,290,390	\$ 5,517,704
Receipts for other charges	-	-	-
Payments to suppliers of goods and services	(159,313)	(1,638,285)	(1,797,598)
Payments to employees	(227,613)	(1,235,575)	(1,463,188)
Payments for interfund services used	(71,260)	-	(71,260)
Payments for other charges	(118,490)	-	(118,490)
Net cash provided by (used for) operating activities	\$ 650,638	\$ 1,416,530	\$ 2,067,168
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Nonoperating grants from Commonwealth of Virginia	\$ 6,038	\$ -	\$ 6,038
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets	\$ -	\$ (12,561,175)	\$ (12,561,175)
Capital contributions and connection charges	-	56,102	56,102
Capital grants	-	5,995,167	5,995,167
Interest payments	(91,516)	(343,138)	(434,654)
Proceeds from bonds payable	-	267,461	267,461
Retirement of indebtedness	(113,731)	(979,131)	(1,092,862)
Net cash provided by (used for) capital and related financing activities	\$ (205,247)	\$ (7,564,714)	\$ (7,769,961)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	\$ 891	\$ 30,915	\$ 31,806
Principal payments received on loans receivable	-	36,458	36,458
Net cash provided by (used for) investing activities	\$ 891	\$ 67,373	\$ 68,264
Net increase (decrease) in cash and cash equivalents	\$ 452,320	\$ (6,080,811)	\$ (5,628,491)
Cash and cash equivalents - beginning	3,955,266	9,426,489	13,381,755
Cash and cash equivalents - ending	\$ 4,407,586	\$ 3,345,678	\$ 7,753,264
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	\$ 221,281	\$ 274,774	\$ 496,055
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:			
Depreciation and amortization	\$ 267,899	\$ 950,698	\$ 1,218,597
Amortization of closure and postclosure costs	167,025	-	167,025
(Increase) decrease in accounts receivable	20,754	(33,980)	(13,226)
(Increase) decrease in grants receivable	-	(125,968)	(125,968)
Increase (decrease) in accounts payable	(29,543)	335,129	305,586
Increase (decrease) in compensated absences	3,222	9,747	12,969
(Decrease) in net pension liability	-	179,894	179,894
Decrease in deferred outflows of resources - pension	-	(85,528)	(85,528)
Increase in deferred inflows of resources - pension	-	(87,836)	(87,836)
Increase in net OPEB obligation	-	(400)	(400)
Total adjustments	\$ 429,357	\$ 1,141,756	\$ 1,571,113
Net cash provided by (used for) operating activities	\$ 650,638	\$ 1,416,530	\$ 2,067,168

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018

Note 1—Summary of Significant Accounting Policies:

The County of Greenville, Virginia was formed in 1781 and is governed by an elected four 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 police and volunteer fire protection; sanitation services; recreational activities, cultural events, education and social services.

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

Financial Statement Presentation

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

Government-wide 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 units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

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

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

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

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

Budgetary Comparison Schedules - Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets of state and local governments, and have a keen interest in following the actual financial progress of their governments over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons. The government has presented the original budget in addition to the final budget in comparison with 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 general purpose financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organizations 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 Greenville, 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 combined financial statements to emphasize it is legally separate from the government.

B. Individual Component Unit Disclosures

1. Blended Component Units

The Greenville County Water and Sewer Authority has separate corporate powers that distinguish it as being legally separate from the County of Greenville, Virginia. The Water and Sewer Authority is financially accountable to the County because the County appoints a voting majority of its governing body and has the ability to impose its will on the Authority by significantly influencing the programs, projects, activities, and level of services provided by the Authority. The governing body of the Authority is the same as the governing body of the County.

For the reasons listed above, the Greenville Water and Sewer Authority is a blended component unit of the County. The financial data of the Authority for its year ended September 30, 2014 has been included in this financial report. However, separately issued financial statements for the Authority can be obtained from the County Administrator's office located at 1781 Greenville County Circle, Emporia, Virginia 23847.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

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

B. Individual Component Unit Disclosures (Continued)

2. Discretely Presented Component Units

The Greensville County School Board operates the elementary and secondary public schools in the County. School Board members are appointed by the County Board of Supervisors. The School Board is fiscally dependent upon the County because the County approves all debt issuances of the School Board and provides significant funding to operate the public schools since the School Board does not have separate taxing powers. The School Board is comprised of two Governmental Funds, the School Operating and School Cafeteria; and one Capital Projects Fund, the School Capital Projects Fund. The School Board is a discretely presented component unit of the County for which separate financial statements are issued. Copies of such statements can be obtained from the School Board offices located at 105 Ruffin Street, Emporia, Virginia 23847.

The Greensville County Industrial Development Authority was created by the County to attract industry to the County and to provide financing for such industries. The Authority does have separate corporate powers that distinguish it as being legally separate from the County. The County is financially accountable for the Authority because it appoints a voting majority of the Authority's governing body and there exists a financial benefit or burden between the two entities. However, because the two governing bodies are not substantially the same, the Authority is a discretely presented component unit of the County. Separately issued financial statements for the Authority can be obtained from the County Administrator's office located at 1781 Greensville County Circle, Emporia, Virginia 23847.

The Greensville/Emporia Department of Social Services has also been determined to be a discretely presented component unit of the County. The County's Board of Supervisors appoints a voting majority of the Department's governing body, the existence of a financial benefit and burden between the County and Department, and the County is financially accountable for the Department. All of these factors require the department to be reported as a discretely presented component unit. Separate financial statements for the Department have been issued and can be obtained from their administrative offices located at P.O. Box 1136, Emporia, Virginia 23847.

C. Other Related Organizations

Included in the County's Financial Report

None

Excluded from the County's Financial Report:

Meherrin Regional Library

The Meherrin Regional Library is considered a jointly governed organization and therefore its operations are not included in the County's financial statements. The counties of Greensville, Brunswick and the City of Emporia provide the financial support for the Library and appoint its governing Board, in which is vested the ability to execute contracts and to budget and expend funds. The County appoints two (2) of the ten (10) members of the Board.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

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

C. Other Related Organizations (Continued)

District 19 Community Services Board

The Board was created by resolution pursuant to state statute and is considered a jointly governed organization and therefore its operations are not included in the county's financial statements. The County appoints two of the Board members; however, the County cannot impose its will on the Board since it does not have the ability to modify or approve the budget or overrule or modify the decisions of the Board. The Board is fiscally independent and there is no financial benefit or burden relationship with the County.

Southside Regional Jail Authority

The Authority was created in 1995 to develop, construct, operate and maintain the regional jail known as Southside Regional Jail Authority. The Jail's service area includes the County of Greenville and the City of Emporia. The Authority is governed by a Board of Directors appointed by the Board of Supervisors of the County of Greenville and City of Emporia, Virginia. The Board of Directors has appointed the Treasurer of Greenville County to serve as fiscal agent. The Board is considered a jointly governed organization and therefore its operations are not included in the County's financial statements. The County cannot impose its will on the Board since it does not have the ability to modify or approve the budget or overrule or modify decisions of the Authority. The Authority is fiscally independent and there is not financial benefit or burden relationship with the County.

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

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

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

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

D. 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 as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

1. Governmental Funds

Governmental Funds are those through which most governmental functions typically are financed. The government reports the following 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 accounts for and reports all financial resources used for the acquisition or construction of major capital facilities. The Capital Projects Fund is considered a major fund for reporting purposes.

c. Comprehensive Services Act Fund

The Comprehensive Services Act Fund accounts for and reports activity of the CSA program as mandated by the Commonwealth of Virginia. The CSA fund is considered a major fund for reporting purposes.

d. Public Transportation Fund

The Public Transportation Fund accounts for and reports activity of the Greenville Emporia Transit System. The Public Transportation Fund is considered a major fund for reporting purposes.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

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

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

2. Proprietary Fund

The Proprietary Fund accounts for operations that are financed in a manner similar to private business enterprises. The Proprietary Fund measurement focus is upon determination of net income, financial position, and cash flow. The Proprietary Fund consists of the Enterprise Funds.

The Enterprise Funds account for the financing of services to the general public where all or most of the operating expenses involved are recorded in the form of charges to users of such services. The Solid Waste Fund and Water and Sewer Authority (blended component unit) are Enterprise Funds.

Proprietary 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 enterprise funds are charges to customers for sales and services. The enterprise funds also recognize as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expense, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

E. 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 department level or category level. The appropriation for each department or category can be revised only by the Board of Supervisors. The County Administrator is authorized to transfer budgeted amounts within general government departments; however, the School Board is authorized to transfer budgeted amounts within the school system's categories.
5. Formal budgetary integration is employed as a management control device during the year and budgets are legally adopted for the General Fund and the Capital Projects Funds of the primary government and the School Fund, School Cafeteria Fund and School Capital Projects of the School Board.
6. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Appropriations lapse on June 30, for all county units.
8. All budgetary data presented in the accompanying financial statements is the original to the current comparison of the final budget and actual results.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

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

F. Cash and Cash Equivalents

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

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

G. Investments

Money market investments, participating interest-earning investment contracts (repurchase agreements) that have a remaining maturity at time of purchase of one year or less, nonparticipating interest-earning investment contracts (nonnegotiable certificates of deposit (CDs)) and external investment pools are measured at amortized cost. All other investments are reported at fair value. Investments in custody of others include unspent bond proceeds and accumulated interest that the County intends to use for capital projects.

H. 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 from other funds.”

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 \$210,839 at June 30, 2018 and is comprised solely of property taxes.

Property is assessed at its value on January 1. Property taxes attach as an enforceable lien on property as of January 1. Taxes are payable December 5th. The County bills and collects its own property taxes.

I. Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure, are reported in the 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 two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The 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.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

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

I. Capital Assets: (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Interest attributable to capitalized assets as of June 30, 2018 was immaterial.

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

<u>Assets</u>	<u>Years</u>
Structures, lines & accessories	30
Buildings	40
Building improvements	20-40
Vehicles	5
Office and computer equipment	5
Buses	8
Police vehicles	3
Land Improvements	20

J. Compensated Absences

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

K. Long-term Obligations

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

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

L. 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.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

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

M. Restricted Cash

General Fund:

The County maintains a Debt Service Reserve Fund restricted for future required debt service payments on the following debt issues:

Series 2015 Lease Revenue Bond	\$	382,607
Series 2011 Lease Revenue Bond		<u>77,810</u>
Total restricted cash, Exhibit 3	\$	<u>460,417</u>
Total restricted cash, Exhibit 1	\$	<u><u>460,417</u></u>

N. 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.

Under GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances are required to be reported according to the following classifications:

Nonspendable fund balance - Includes amounts that cannot be spent because they are either not spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

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).

Committed fund balance - Amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) 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.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

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

N. Fund Balances: (Continued)

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.

O. Designated Cash

The County designates cash in the Solid Waste Fund for the following purposes:

Designated for new equipment	\$ 140,460
Designated for new cell development	371,000
Designated for postclosure monitoring	1,559,332
Designated for landfill closure	<u>1,661,611</u>
Total designated cash	<u>\$ 3,732,403</u>

P. Net Position

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

Q. Net Position Flow Assumption

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

R. Deferred Outflows/Inflows of Resources

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

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

R. Deferred Outflows/Inflows of Resources: (Continued)

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

S. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's Retirement Plan and the additions to/deductions from the County'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.

T. Other Postemployment Benefits (OPEB)

Group Life Insurance

The Virginia Retirement System (VRS) Group Life Insurance (GLI) Program provides coverage to state employees, teachers, and employees of participating political subdivisions. The GLI Program 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. The GLI Program is a defined benefit plan that provides a basic group life insurance benefit for employees of participating employers. For purposes of measuring the net GLI Program OPEB liability, deferred outflows of resources and deferred inflows of resources related to the GLI OPEB, and GLI OPEB expense, information about the fiduciary net position of the VRS GLI Program OPEB and the additions to/deductions from the VRS GLI OPEB's 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.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

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

T. Other Postemployment Benefits (OPEB): (Continued)

Health Insurance Credit Program

The County Health Insurance Credit (HIC) Program 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. For purposes of measuring the net HIC OPEB liability, deferred outflows of resources and deferred inflows of resources related to the HIC OPEB, and the related HIC OPEB expense, information about the fiduciary net position of the Virginia Retirement System (VRS) Political Subdivision HIC Program, and the additions to/deductions from the VRS Political Subdivision HIC Program's net fiduciary position have been determined on the same basis as they were reported by VRS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

The County has no formal investment policy addressing the various risks related to investments.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 2—Deposits and Investments: (Continued)

Credit Risk of Debt Securities

The County’s rated debt investments as of June 30, 2018 were rated by Standard & Poor’s and the ratings are presented below using Standard & Poor’s rating scale.

<u>County's Rated Debt Investments' Values</u>		
<u>Rated Debt Investments</u>	<u>Fair Quality Ratings</u>	
	<u>AAA</u>	<u>AAAm</u>
U.S. Agencies Money Market Funds	\$ -	\$ 421,478
Virginia State Non-Arbitrage Pool	-	85,558
Local Government Investment Pool	-	5,475,817
Total	\$ -	\$ 5,982,853

Interest Rate Risk

The County reports the following investment maturities:

<u>Investment Maturities (in years)</u>		
<u>Investment Type</u>	<u>Fair Value</u>	<u>Less Than 1 Year</u>
Local Government Investment Pool (LGIP)	\$ 5,475,817	\$ 5,475,817
SNAP	85,558	85,558
Total	\$ 5,561,375	\$ 5,561,375

External Investment Pools

The State Non-Arbitrage Pool (SNAP) is an open-end management investment company registered with the Securities and Exchange Commission. In May 2016, the Board voted to convert the SNAP fund to an LGIP structure, which would be managed in conformance with GASB 79. On October 3, 2016, the Prime Series became a government money market fund and the name was changed to Government Select Series. The Government Select Series has a policy of investing at least 99.5% of its assets in cash, U.S. government securities (including securities issued or guaranteed by the U.S. government or its agencies or instrumentalities) and/or repurchase agreements that are collateralized fully.

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 2—Deposits and Investments: (Continued)

External Investment Pools: (Continued)

Other

Discretely Presented Component Unit-Greenville/Emporia Department of Social Services

All funds of the Department are in the custody of the Treasurer of the County.

Discretely Presented Component Unit-Greenville County Industrial Development Authority

All funds of the Authority are in the custody of the Authority's Treasurer.

Note 3—Fair Value Measurements:

Fair value 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 categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The County maximizes the use of observable inputs and minimizes the use of unobservable inputs. Observable inputs are inputs that market participants would use in pricing the asset or liability based on market data obtained from independent sources. Unobservable inputs reflect assumptions that market participants would use in pricing the asset or liability based on the best information available in the circumstances. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels as follows:

- Level 1. Quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at a measurement date
- Level 2. Directly or indirectly observable inputs for the asset or liability other than quoted prices
- Level 3. Unobservable inputs that are supported by little or no market activity for the asset or liability

Inputs are used in applying the various valuation techniques and broadly refer to the assumptions that market participants use to make valuation decisions, including assumptions about risk.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 3—Fair Value Measurements: (Continued)

The County has the following recurring fair value measurements as of June 30, 2018:

<u>Investment</u>	<u>June 30, 2018</u>	<u>Fair Value Measurement Using Quoted Prices in Active Markets for Identical Assets (Level 1)</u>
U.S. Agencies Money Market Funds	\$ 421,478	\$ 421,478
Total	<u>\$ 421,478</u>	<u>\$ 421,478</u>

Note 4—Due From/To Other Governmental Units:

At June 30, 2018, the County has receivables from other governments as follows:

Primary Government:

Commonwealth of Virginia:

Local Sales Tax	\$ 138,376
Communications Tax	26,022
Comprehensive Services Act	166,509
Highway funds	1,330,426
Other State Funds	210,139
Total due from Commonwealth of Virginia	<u>\$ 1,871,472</u>

Federal government:

Transportation	\$ 65,390
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Total Due From Other Governmental Units \$ 1,936,862

Discretely Presented Component Units:

School Board:

State Sales Tax	\$ 319,662
Other State School Funds	13,186
Federal School Funds	<u>607,297</u>
Total School Board	<u>\$ 940,145</u>

Department of Social Services:

State Public assistance	\$ 51,029
Federal Public assistance	<u>111,698</u>

Total Department of Social Services \$ 162,727

Total Discretely Presented Component Units \$ 1,102,872

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 5—Capital Assets:

Primary Government:

	<u>Balance</u> <u>July 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2018</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 2,106,648	\$ -	\$ -	\$ 2,106,648
Total capital assets not being depreciated	<u>\$ 2,106,648</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,106,648</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 28,016,008	\$ -	\$ -	\$ 28,016,008
Land Improvements	1,416,126	-	-	1,416,126
Machinery and Equipment	3,899,553	214,591	-	4,114,144
Jointly owned assets	<u>10,908,405</u>	<u>-</u>	<u>1,526,984</u>	<u>9,381,421</u>
Total capital assets being depreciated	<u>\$ 44,240,092</u>	<u>\$ 214,591</u>	<u>\$ 1,526,984</u>	<u>\$ 42,927,699</u>
Accumulated depreciation:				
Buildings and improvements	\$ 6,860,330	\$ 702,570	\$ -	\$ 7,562,900
Land Improvements	697,910	70,806	-	768,716
Machinery and Equipment	3,185,848	266,022	-	3,451,870
Jointly owned assets	<u>2,583,089</u>	<u>225,648</u>	<u>513,295</u>	<u>2,295,442</u>
Total accumulated depreciation	<u>\$ 13,327,177</u>	<u>\$ 1,265,046</u>	<u>\$ 513,295</u>	<u>\$ 14,078,928</u>
Total capital assets being depreciated, net	<u>\$ 30,912,915</u>	<u>\$ (1,050,455)</u>	<u>\$ 1,013,689</u>	<u>\$ 28,848,771</u>
Governmental activities capital assets, net	<u><u>\$ 33,019,563</u></u>	<u><u>\$ (1,050,455)</u></u>	<u><u>\$ 1,013,689</u></u>	<u><u>\$ 30,955,419</u></u>
Business-type Activities:				
Capital assets not being depreciated:				
Land	\$ 2,505,900	\$ -	\$ -	\$ 2,505,900
Construction in progress	<u>3,086,163</u>	<u>12,495,376</u>	<u>1,680,652</u>	<u>13,900,887</u>
Total capital assets not being depreciated	<u>\$ 5,592,063</u>	<u>\$ 12,495,376</u>	<u>\$ 1,680,652</u>	<u>\$ 16,406,787</u>
Capital assets being depreciated:				
Infrastructure	\$ 44,747,958	\$ 1,680,651	\$ -	\$ 46,428,609
Buildings and other improvements	2,803,808	-	-	2,803,808
Machinery and Equipment	<u>2,594,456</u>	<u>65,800</u>	<u>-</u>	<u>2,660,256</u>
Total capital assets being depreciated	<u>\$ 50,146,222</u>	<u>\$ 1,746,451</u>	<u>\$ -</u>	<u>\$ 51,892,673</u>
Accumulated depreciation:				
Infrastructure	\$ 16,790,399	\$ 983,612	\$ -	\$ 17,774,011
Buildings and other improvements	985,877	85,214	-	1,071,091
Machinery and Equipment	<u>2,153,848</u>	<u>149,772</u>	<u>-</u>	<u>2,303,620</u>
Total accumulated depreciation	<u>\$ 19,930,124</u>	<u>\$ 1,218,598</u>	<u>\$ -</u>	<u>\$ 21,148,722</u>
Total capital assets being depreciated, net	<u>\$ 30,216,098</u>	<u>\$ 527,853</u>	<u>\$ -</u>	<u>\$ 30,743,951</u>
Business-type activities, net	<u><u>\$ 35,808,161</u></u>	<u><u>\$ 13,023,229</u></u>	<u><u>\$ 1,680,652</u></u>	<u><u>\$ 47,150,738</u></u>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 5—Capital Assets: (Continued)

Discretely Presented Component Unit School Board:

	<u>Balance</u> <u>July 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2018</u>
Capital assets not being depreciated:				
Land	\$ 442,775	\$ -	\$ 5,000	\$ 437,775
Total capital assets not being depreciated	<u>\$ 442,775</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 437,775</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 35,835,487	\$ -	\$ 62,688	\$ 35,772,799
Machinery and equipment	6,529,363	252,512	1,223,240	5,558,635
Jointly owned assets	<u>(10,908,405)</u>	<u>1,526,984</u>	<u>-</u>	<u>(9,381,421)</u>
Total capital assets being depreciated	<u>\$ 31,456,445</u>	<u>\$ 1,779,496</u>	<u>\$ 1,285,928</u>	<u>\$ 31,950,013</u>
Accumulated depreciation:				
Buildings and improvements	\$ 15,265,718	\$ 865,359	\$ 62,688	\$ 16,068,389
Machinery and equipment	4,267,440	372,172	1,206,382	3,433,230
Jointly owned assets	<u>(2,583,089)</u>	<u>513,295</u>	<u>225,648</u>	<u>(2,295,442)</u>
Total accumulated depreciation	<u>\$ 16,950,069</u>	<u>\$ 1,750,826</u>	<u>\$ 1,494,718</u>	<u>\$ 17,206,177</u>
Total capital assets being depreciated, net	<u>\$ 14,506,376</u>	<u>\$ 28,670</u>	<u>\$ (208,790)</u>	<u>\$ 14,743,836</u>
Governmental activities capital assets, net	<u>\$ 14,949,151</u>	<u>\$ 28,670</u>	<u>\$ (203,790)</u>	<u>\$ 15,181,611</u>

Discretely Presented Component Unit Department of Social Services:

	<u>Balance</u> <u>July 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2018</u>
Capital assets being depreciated:				
Machinery and equipment	\$ 87,183	\$ 23,988	\$ -	\$ 111,171
Accumulated depreciation:				
Machinery and equipment	\$ 87,183	\$ 4,798	\$ -	\$ 91,981
Total capital assets being depreciated, net	<u>\$ -</u>	<u>\$ 19,190</u>	<u>\$ -</u>	<u>\$ 19,190</u>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 5—Capital Assets: (Continued)

Discretely Presented Component Unit Industrial Development Authority:

	<u>Balance</u> <u>July 1, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2018</u>
Capital assets not being depreciated:				
Land	\$ 31,705	\$ -	\$ -	\$ 31,705
Construction in progress	-	3,746,015	-	3,746,015
Total capital assets not being depreciated	<u>\$ 31,705</u>	<u>\$ 3,746,015</u>	<u>\$ -</u>	<u>\$ 3,777,720</u>
Capital assets being depreciated:				
Buildings	\$ 4,077,940	\$ -	\$ 2,413,498	\$ 1,664,442
Accumulated depreciation:				
Buildings	\$ 2,046,774	\$ 95,706	\$ 1,282,939	\$ 859,541
Total accumulated depreciation	<u>\$ 2,046,774</u>	<u>\$ 95,706</u>	<u>\$ 1,282,939</u>	<u>\$ 859,541</u>
Total capital assets being depreciated, net	<u>\$ 2,062,871</u>	<u>\$ 3,650,309</u>	<u>\$ 1,130,559</u>	<u>\$ 4,582,621</u>

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

Primary Government	
Governmental activities	
General government administration	\$ 487,673
Judicial administration	54,563
Public safety	134,286
Public works	97,757
Education	250,114
Parks and recreation	11,146
Community development	<u>229,507</u>
Total	<u>\$ 1,265,046</u>
Business-type activities	<u>\$ 1,218,598</u>
Component Unit-School Board	<u>\$ 1,750,826</u>
Component Unit-Department of Social Services	<u>\$ 4,798</u>
Component Unit-Industrial Development Authority	<u>\$ 95,706</u>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 6—Due To/From Primary Government/Component Units:

<u>Fund</u>	<u>Due From Primary Government/ Component Unit</u>	<u>Due To Primary Government/ Component Unit</u>
Primary Government:		
Governmental Funds	\$ 189,126	\$ -
Discretely Presented Component Units:		
School Board:		
School Operating Fund	290,941	-
Department of Social Services:		
Virginia Public Assistance Fund	-	480,067
Total	<u>\$ 480,067</u>	<u>\$ 480,067</u>

Interfund Transfers:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Primary Government:		
General Fund	\$ -	\$ 409,749
Comprehensive Services Act Fund	155,929	-
Capital Projects Fund	253,820	-
Total	<u>\$ 409,749</u>	<u>\$ 409,749</u>

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 7—Long-term Obligations:

Changes in Long-term Obligations:

The following is a summary of long-term obligations transactions of the County and Component Units for the year ended June 30, 2017:

	Restated Balance July 1, 2017	Issuances/ Additions	Retirements/ Deletions	Balance June 30, 2018	Due Within One Year
Primary Government:					
<u>Governmental Activities</u>					
Revenue bonds	\$ 11,436,348	\$ -	\$ 1,709,361	\$ 9,726,987	\$ 702,834
Premium on bonds	478,072	-	42,036	436,036	42,036
USDA loans	6,026,270	-	193,234	5,833,036	167,359
Note payable	1,102,009	-	80,882	1,021,127	84,303
Loans payable	227,686	-	45,560	182,126	47,078
Literary fund loans	4,500,000	-	375,000	4,125,000	375,000
VPSA bonds	1,363,575	-	843,575	520,000	160,000
Net OPEB liabilities	665,388	43,904	88,068	621,224	-
Net pension liability	1,980,532	1,663,598	2,771,486	872,644	-
Compensated absences	421,205	-	5,192	416,013	41,601
Total Governmental Activities	<u>\$ 28,201,085</u>	<u>\$ 1,707,502</u>	<u>\$ 6,154,394</u>	<u>\$ 23,754,193</u>	<u>\$ 1,620,211</u>
<u>Business-type Activities</u>					
Revenue bonds	\$ 12,520,000	\$ -	\$ 990,000	\$ 11,530,000	\$ -
Interim Financing	-	267,461	-	267,461	-
Premium on bonds	1,350,605	-	89,594	1,261,011	89,594
Loan payable	103,304	-	13,268	90,036	13,735
Landfill closure and postclosure liability	2,367,148	167,025	-	2,534,173	-
Net OPEB liabilities	20,300	3,700	4,100	19,900	-
Net pension liability	319,221	376,794	196,900	499,115	-
Compensated absences	246,585	12,969	-	259,554	25,955
Total Business-type Activities	<u>\$ 16,927,163</u>	<u>\$ 827,949</u>	<u>\$ 1,293,862</u>	<u>\$ 16,461,250</u>	<u>\$ 129,284</u>
Component Unit Industrial Development Authority					
Notes payable	<u>\$ 1,507,956</u>	<u>\$ 3,795,000</u>	<u>\$ 962,507</u>	<u>\$ 4,340,449</u>	<u>\$ 178,954</u>
Component Unit Department of Social Services					
Compensated absences	\$ 149,810	\$ 3,880	\$ -	\$ 153,690	\$ 15,369
Net OPEB liabilities	168,931	3,012	21,077	150,866	-
Net pension liability	1,523,706	621,670	886,738	1,258,638	-
Total Department of Social Services	<u>\$ 1,842,447</u>	<u>\$ 628,562</u>	<u>\$ 907,815</u>	<u>\$ 1,563,194</u>	<u>\$ 15,369</u>
Component Unit School Board					
Net OPEB liabilities	\$ 3,897,200	\$ 218,085	\$ 426,885	\$ 3,688,400	\$ -
Net pension liability	22,448,000	3,459,000	6,723,000	19,184,000	-
Total School Board	<u>\$ 26,345,200</u>	<u>\$ 3,677,085</u>	<u>\$ 7,149,885</u>	<u>\$ 22,872,400</u>	<u>\$ -</u>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 7—Long-term Obligations: (Continued)

Primary Government—Governmental Activities:

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

Year Ending June 30,	Primary Government					
	Revenue Bonds		VPSA Bonds		Note payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 1,047,834	\$ 394,638	\$ 160,000	\$ 43,289	\$ 84,303	\$ 40,785
2020	1,090,425	348,773	45,000	40,356	87,869	37,219
2021	750,141	311,491	45,000	40,356	91,586	33,503
2022	777,987	281,454	45,000	40,356	95,460	29,629
2023	813,971	250,090	45,000	40,356	99,498	25,591
2024	844,098	217,280	45,000	40,356	103,706	21,382
2025	835,530	183,655	45,000	40,356	108,093	16,996
2026	847,000	150,899	45,000	40,356	112,665	12,423
2027	880,000	117,011	45,000	40,356	117,431	7,658
2028	908,000	85,509	-	-	120,516	417
2029	552,000	62,722	-	-	-	-
2030	60,000	45,569	-	-	-	-
2031	70,000	42,981	-	-	-	-
2032	70,000	40,272	-	-	-	-
2033	75,000	37,303	-	-	-	-
2034	75,000	34,059	-	-	-	-
2035	80,000	30,675	-	-	-	-
2036	80,000	27,175	-	-	-	-
2037	85,000	23,559	-	-	-	-
2038	90,000	19,713	-	-	-	-
2039	95,000	15,659	-	-	-	-
2040	100,000	11,400	-	-	-	-
2041	105,000	6,909	-	-	-	-
2042	105,000	2,303	-	-	-	-
Total	<u>\$ 10,436,986</u>	<u>\$ 2,741,100</u>	<u>\$ 520,000</u>	<u>\$ 366,137</u>	<u>\$ 1,021,127</u>	<u>\$ 225,603</u>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 7--Long-term Obligations: (Continued)

Primary Government--Governmental Activities: (Continued)

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

Year Ending June 30,	Primary Government					
	Loans Payable		Literary Loans		USDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 47,078	\$ 1,243	\$ 375,000	\$ 82,500	\$ 167,386	\$ 224,082
2020	48,648	939	375,000	75,000	153,639	217,799
2021	50,274	628	375,000	67,500	159,323	212,115
2022	29,863	310	375,000	60,000	165,293	206,145
2023	6,265	34	375,000	52,500	171,450	199,988
2024	-	-	375,000	45,000	177,838	193,600
2025	-	-	375,000	37,500	184,432	187,006
2026	-	-	375,000	30,000	191,341	180,097
2027	-	-	375,000	22,500	198,476	172,962
2028	-	-	375,000	15,000	205,879	165,559
2029	-	-	375,000	7,500	213,529	157,909
2030	-	-	-	-	221,528	149,910
2031	-	-	-	-	229,797	141,641
2032	-	-	-	-	234,620	132,962
2033	-	-	-	-	216,537	127,642
2034	-	-	-	-	132,948	115,552
2035	-	-	-	-	135,499	110,814
2036	-	-	-	-	121,693	105,020
2037	-	-	-	-	126,445	100,269
2038	-	-	-	-	131,431	95,282
2039	-	-	-	-	136,591	90,122
2040	-	-	-	-	141,957	84,756
2041	-	-	-	-	147,518	79,195
2042	-	-	-	-	153,335	73,378
2043	-	-	-	-	159,366	67,347
2044	-	-	-	-	165,637	61,076
2045	-	-	-	-	172,145	54,568
2046	-	-	-	-	178,936	47,777
2047	-	-	-	-	185,986	40,727
2048	-	-	-	-	193,316	33,397
2049	-	-	-	-	200,932	25,781
2050	-	-	-	-	176,558	20,576
2051	-	-	-	-	143,752	10,748
2052	-	-	-	-	125,204	5,321
2053	-	-	-	-	17,840	2,183
Total	\$ <u>182,127</u>	\$ <u>3,154</u>	\$ <u>4,125,000</u>	\$ <u>495,000</u>	\$ <u>5,838,157</u>	\$ <u>3,893,306</u>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 7—Long-term Obligations: (Continued)

Primary Government—Business-type Activities:

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

Year Ended Sept. 30,	Water and Sewer Revenue Bonds									
	2014 Refunding		2013 Refunding		2012B		2016B		2011B	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 70,000	\$ 86,469	\$ 365,000	\$ 25,425	\$ 5,000	\$ 8,706	\$ 35,000	\$ 76,575	\$ 65,000	\$ 63,019
2019	75,000	82,881	375,000	15,469	5,000	8,450	40,000	75,181	70,000	60,588
2020	80,000	79,038	-	-	5,000	8,194	40,000	73,731	70,000	57,450
2021	80,000	75,388	-	-	10,000	7,938	40,000	71,931	75,000	54,363
2022	85,000	71,288	-	-	10,000	7,425	45,000	70,131	80,000	50,519
2023	95,000	66,931	-	-	10,000	6,913	45,000	67,825	85,000	46,419
2024	100,000	62,063	-	-	10,000	6,400	50,000	65,519	90,000	42,063
2025	100,000	56,938	-	-	10,000	5,938	50,000	63,156	95,000	37,450
2026	105,000	51,813	-	-	10,000	5,475	50,000	61,094	95,000	32,581
2027	110,000	46,781	-	-	10,000	5,038	55,000	59,031	100,000	27,713
2028	110,000	41,494	-	-	10,000	4,650	55,000	56,363	110,000	22,588
2029	115,000	36,156	-	-	10,000	4,263	60,000	53,994	115,000	17,300
2030	125,000	32,213	-	-	10,000	3,875	60,000	51,369	120,000	11,756
2031	130,000	26,206	-	-	10,000	3,550	65,000	49,156	125,000	6,006
2032	140,000	19,944	-	-	15,000	3,225	65,000	46,825	-	-
2033	145,000	13,169	-	-	15,000	2,719	70,000	44,469	-	-
2034	150,000	6,188	-	-	15,000	2,175	70,000	41,956	-	-
2035	-	-	-	-	15,000	1,631	75,000	39,369	-	-
2036	-	-	-	-	15,000	1,088	75,000	37,338	-	-
2037	-	-	-	-	15,000	544	80,000	35,231	-	-
2038	-	-	-	-	-	-	80,000	31,806	-	-
2039	-	-	-	-	-	-	85,000	28,269	-	-
2040	-	-	-	-	-	-	90,000	24,475	-	-
2041	-	-	-	-	-	-	95,000	20,363	-	-
2042	-	-	-	-	-	-	95,000	16,094	-	-
2043	-	-	-	-	-	-	100,000	13,125	-	-
2044	-	-	-	-	-	-	105,000	10,000	-	-
2045	-	-	-	-	-	-	105,000	6,719	-	-
2046	-	-	-	-	-	-	110,000	3,438	-	-
Total	\$ 1,815,000	\$ 854,960	\$ 740,000	\$ 40,894	\$ 215,000	\$ 98,197	\$ 1,990,000	\$ 1,294,533	\$ 1,295,000	\$ 529,815
Premium on bonds	283,009		44,315		-		211,288		152,924	
Less unamortized discount on bond issuance	-		-		-		-		-	
Total	\$ 2,098,009		\$ 784,315		\$ 215,000		\$ 2,201,288		\$ 1,447,924	

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 7—Long-term Obligations: (Continued)

Primary Government—Business-type Activities: (Continued)

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

Year Ended Sept. 30,	Infrastructure Revenue Bonds		Note Payable		Interim Financing	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 180,000	\$ 151,416	\$ 13,735	\$ 3,032	\$ -	\$ -
2019	190,000	143,056	14,220	2,547	-	-
2020	200,000	133,726	14,722	2,045	267,461	-
2021	205,000	126,226	15,242	1,525	-	-
2022	220,000	117,854	15,780	987	-	-
2023	230,000	107,633	16,337	372	-	-
2024	235,000	96,898	-	-	-	-
2025	250,000	85,815	-	-	-	-
2026	265,000	73,940	-	-	-	-
2027	275,000	61,360	-	-	-	-
2028	285,000	47,060	-	-	-	-
2029	300,000	32,240	-	-	-	-
2030	320,000	16,640	-	-	-	-
Total	\$ 3,155,000	\$ 1,193,864	\$ 90,036	\$ 10,508	\$ 267,461	\$ -
Premium on bonds	226,192				917,728	
Total	\$ 3,381,192					

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 7—Long-term Obligations: (Continued)

Primary Government—Business-type Activities: (Continued)

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

Ended June 30,	2013A	
	Principal	Interest
2019	\$ 105,000	\$ 100,669
2020	105,000	95,963
2021	110,000	90,754
2022	115,000	86,513
2023	120,000	82,041
2024	125,000	76,113
2025	135,000	70,201
2026	140,000	64,348
2027	145,000	58,163
2028	150,000	51,554
2029	160,000	44,560
2030	165,000	37,182
2031	175,000	29,469
2032	180,000	21,391
2033	190,000	12,874
2034	200,000	4,250
Total	\$ 2,320,000	\$ 926,045
Premium on bonds	343,283	
Total	\$ 2,663,283	

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 7—Long-term Obligations: (Continued)

Details of Long-term Indebtedness:

	<u>Amount Outstanding</u>
<u>Primary Government--Governmental Activities:</u>	
<u>State Literary Fund Loans:</u>	
Authorized \$7,500,000, issued February 2009, payable annually at \$375,000 principal over 20 years through 2029, plus interest payable at 2%	\$ 4,125,000
Total State Literary Fund Loans	\$ <u>4,125,000</u>
<u>Virginia Public School Authority Bonds:</u>	
Authorized \$760,000 QSC Bonds, Series 2010-1, issued July 1, 2010, payable annually at \$85,356 annually through 2027, plus interest paid semi-annually and reimbursed by a federal tax credit equal to the interest paid of 5.31%	\$ 405,000
Authorized \$2,300,000, issued April 1998, with principal of \$115,000 payable annually from July 15, 1999 through July 15, 2018, interest paid semi-annually at various interest rates from 4.10% to 5.35%	115,000
Total Virginia Public School Authority Bonds	\$ <u>520,000</u>
<u>Revenue Bonds:</u>	
Authorized \$6,440,000 refunding revenue bonds, issued December 20, 2013, payable at various amounts from \$505,484 to \$507,289 annually through fiscal year 2029, interest at 2.93%	\$ 4,705,000
Authorized \$516,000 lease revenue bonds, issued September 15, 2009, payable in monthly installments of \$4,003 through fiscal year 2025, interest at 4.71%	259,631

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 7—Long-term Obligations: (Continued)

Details of Long-term Indebtedness: (Continued)

	<u>Amount Outstanding</u>
<u>Primary Government--Governmental Activities: (Continued)</u>	
<u>Revenue Bonds: (Continued)</u>	
Authorized \$243,175 lease revenue bonds, issued September 15, 2009, payable in monthly installments of \$1,886 through fiscal year 2025, interest at 4.71%	\$ 122,356
Authorized \$1,355,000 2011A VRA bonds, issued May 18, 2011, payable at various amounts from \$20,000 to \$80,000 annually through fiscal year 2042, plus interest at 4.62%	1,215,000
Authorized \$700,000 lease revenue bonds, issued August 2, 2012, payable at various amounts from \$23,694 to \$28,881 annually through fiscal year 2042, plus interest at 3.625% - 5.125%	410,000
Authorized \$3,690,000 lease revenue bonds, issued May 28, 2015, payable at various amounts from \$375,344 to \$380,788 annually through fiscal year 2028, plus interest at 2.78%	3,015,000
Total Revenue Bonds	\$ <u>9,726,987</u>
<u>USDA Loans:</u>	
Authorized \$1,345,650 USDA Rural Development bonds, issued June 30, 2009, payable at \$72,531 annually through fiscal year 2049, plus interest paid at 4.375%	\$ 1,207,977
Authorized \$371,530 USDA Rural Development bonds, issued September 17, 2010, payable in installments of \$18,975 annually through fiscal year 2051, interest at 4.00%	344,247
Authorized \$1,425,600 USDA Rural Development bonds, issued December 1, 2010, payable at yearly installments of \$70,154 annually through fiscal year 2050 and a balloon payment of \$891,143 due in FY 2051, interest at 4.5%	1,315,469
Authorized \$442,720 USDA Rural Development bonds, issued December 8, 2011, payable at \$21,787 annually through fiscal year 2053 plus interest paid at 3.75%	266,683
Authorized \$482,000 USDA Rural Development bonds, issued November 16, 2012, payable at \$33,919 annually through fiscal year 2028, interest at 3.50%	370,458
Authorized \$90,000 USDA Rural Development bonds, issued August 27, 2013, payable at \$19,935 annually through fiscal year 2019, interest at 3.50%	19,233
Authorized \$1,265,000 USDA Rural Development bonds, issued November 16, 2012, payable at \$89,019 annually through fiscal year 2034 plus interest paid at 3.50%	1,011,128
Authorized \$1,399,273 USDA Rural Development bonds, issued June 1, 2012, payable at \$65,053 annually through fiscal year 2053, plus interest paid at 3.375%	1,297,841
Total USDA Loans	\$ <u>5,833,036</u>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 7—Long-term Obligations: (Continued)

Details of Long-term Indebtedness: (Continued)

	<u>Amount Outstanding</u>
<u>Primary Government--Governmental Activities: (Continued)</u>	
<u>Note Payable:</u>	
Note payable dated November 1, 2006 with First Community Bank, drawdowns not to exceed \$1,700,000, principal and interest due semi-annually, total annual payments of \$125,088, interest at 4.15%.	\$ 1,021,127
Total Note Payable	\$ <u>1,021,127</u>
<u>Loans Payable:</u>	
Loan payable dated November 17, 2015 to City of Emporia, VA of \$98,070, principal and interest due in monthly installments of \$1,259.47 through November 2022, interest at 2.17%. The County is responsible for 65.38% of the total note of \$150,000.	\$ 63,598
Loan payable dated November 3, 2011 to City of Emporia, VA of \$308,675, principal and interest due in monthly installments of \$3,090.38 through November 2021, interest at 3.75%. The County is responsible for 67.08% of the total note of \$460,160.	118,528
Total Loans Payable	\$ <u>182,126</u>
Compensated Absences	\$ <u>416,013</u>
Premium on bonds	\$ <u>436,036</u>
Net pension liability	\$ <u>872,644</u>
Net OPEB liabilities	\$ <u>621,224</u>
Total Primary Government-Governmental Activities	\$ <u><u>23,754,193</u></u>
<u>Primary Government--Business-type Activities:</u>	
<u>Solid Waste Fund:</u>	
Landfill closure and postclosure liability	\$ 2,534,173
<u>Revenue Bonds:</u>	
Authorized \$2,695,000 lease revenue bonds, issued August 2, 2012, payable at various amounts from \$200,754 to \$205,669 annually through fiscal year 2034, plus interest at 3.124% - 4.845%	\$ 2,320,000
Premium on bonds	\$ 343,283
Compensated absences	\$ 27,635

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 7—Long-term Obligations: (Continued)

Details of Long-term Indebtedness: (Continued)

	<u>Amount Outstanding</u>
<u>Primary Government--Business-type Activities: (Continued)</u>	
<u>Water and Sewer Authority:</u>	
<u>Note Payable:</u>	
\$235,629 Water & Sewer loan payable issued May 30, 2003, due in semi-annual payments of principal and interest of \$8,387, through September 1, 2023, interest at 3.50%	\$ 90,036
Interim Financing:	\$ 267,461
<u>Revenue Bonds:</u>	
\$2,105,000 Water & Sewer Refunding Revenue Bonds series 2013C issued November 6, 2013, due in various semi-annual installments of principal and interest through October 1, 2019, interest of 1.74% payable semi-annually	\$ 740,000
Premiums on bonds	917,728
\$240,000 Water & Sewer Refunding Revenue Bonds Series 2012B, issued July 12, 2012, due in various semi-annual payments of principal and interest through October 1, 2037, variable interest of 3.125% -5.125% and payable semi-annually.	215,000
\$1,640,000 Water & Sewer Refunding Revenue Bonds Series 2011, issued October 15, 2011, due in various semi-annual payments of principal and interest through November 1, 2031, interest of 5.5% and payable semi-annually.	1,295,000
\$4,435,000 Water & Sewer Refunding Revenue Bonds Series 2010, issued June 16, 2010, due in various semi-annual payments of principal and interest through October 1, 2030, variable interest of 2.2% - 5.2% and payable semi-annually.	3,155,000
\$2,025,000 Water & Sewer Revenue Bonds series 2016B issued July 27, 2016, due in various semi-annual payments of principal and interest through October 1, 2046, interest payable semi-annually at 3.17%.	1,990,000
\$365,000 Water and Sewer Refunding Revenue Bonds Series 2014C, issued November 5, 2014, due in various semi-annual payments of principal and interest through October 1, 2034, interest payable semi-annually at 3.50%.	320,000
\$2,175,000 Water and Sewer Refunding Revenue Bonds Series 2014C, issued November 5, 2014, due in various semi-annual payments of principal and interest through October 1, 2034, interest payable semi-annually at 3.26%.	1,495,000
Total revenue bonds	\$ 10,127,728
Net OPEB liabilities	\$ 19,900
Net pension liability	\$ 499,115
Compensated absences	\$ 231,919
Total Primary Government--Business-type Activities	\$ 16,461,250
Total Primary Government	\$ 40,215,443

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 7—Long-term Obligations: (Continued)

Details of Long-term Indebtedness: (Continued)

	<u>Amount Outstanding</u>
<u>Discretely Presented Component Unit-Greenville County School Board</u>	
Net OPEB liabilities	\$ 3,688,400
Net pension liability	19,184,000
Total School Board	\$ <u>22,872,400</u>
<u>Discretely Presented Component Unit-Greenville/Emporia</u>	
<u>Department of Social Services:</u>	
Compensated absences	\$ 153,690
NET OPEB liabilities	150,866
Net pension liability	1,258,638
Total Department of Social Services	\$ <u>1,563,194</u>
<u>Discretely Presented Component Unit-Industrial</u>	
<u>Development Authority of Greenville County, Virginia:</u>	
<u>Notes Payable:</u>	
On August 2, 2017, the Authority issued Series 2017B lease revenue taxable bonds in the amount of \$3,795,000. Principal is payable annually on October 1st starting October 1, 2018 through October 1, 2037 in varying amounts with interest payable semi-annually at rates from 1.774% to 4.053%.	\$ 3,795,000
On July 19, 2010, the Authority entered in a note payable agreement in the amount of \$825,000 with the Greenville County Water and Sewer Authority. The proceeds were used to refinance the note payable agreement dated February 11, 2005 with an outstanding balance of \$820,594. Payments are due monthly in the amount of \$4,913 through July 15, 2030, interest	545,449
Total Industrial Development Authority	\$ <u>4,340,449</u>
Total long-term obligations, reporting entity	\$ <u>68,991,486</u>

The County is paying \$3,090 monthly to the City of Emporia for their portion of a note payable for a fire truck. The City of Emporia owns the truck. The County began paying on December 3, 2011 and will complete payment requirements on November 3, 2021. The total cost to the County is \$370,846, interest at 3.75%.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan:

Plan Description

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

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

RETIREMENT PLAN PROVISIONS		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>About Plan 1 Plan 1 is a defined benefit plan. The retirement benefit is based on a member's age, creditable service and average final compensation at retirement using a formula.</p>	<p>About Plan 2 Plan 2 is a defined benefit plan. The retirement benefit is based on a member's age, creditable service and average final compensation at retirement using a formula.</p>	<p>About the Hybrid Retirement Plan The Hybrid Retirement Plan combines the features of a defined benefit plan and a defined contribution plan.</p> <ul style="list-style-type: none"> • The defined benefit is based on a member's age, creditable service and average final compensation at retirement using a formula. • The benefit from the defined contribution component of the plan depends on the member and employer contributions made to the plan and the investment performance of those contributions.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

Plan Description: (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>About Plan 1 (Cont.)</p>	<p>About Plan 2 (Cont.)</p>	<p>About the Hybrid Retirement Plan (Cont.)</p> <ul style="list-style-type: none"> In addition to the monthly benefit payment payable from the defined benefit plan at retirement, a member may start receiving distributions from the balance in the defined contribution account, reflecting the contributions, investment gains or losses, and any required fees.
<p>Eligible Members Employees are in Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013, and they have not taken a refund.</p> <p>Hybrid Opt-In Election VRS non-hazardous duty covered Plan 1 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014.</p> <p>The Hybrid Retirement Plan's effective date for eligible Plan 1 members who opted in was July 1, 2014.</p> <p>If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.</p>	<p>Eligible Members Employees are in Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013.</p> <p>Hybrid Opt-In Election Eligible Plan 2 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014.</p> <p>The Hybrid Retirement Plan's effective date for eligible Plan 2 members who opted in was July 1, 2014.</p> <p>If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.</p>	<p>Eligible Members Employees are in the Hybrid Retirement Plan if their membership date is on or after January 1, 2014. This includes:</p> <ul style="list-style-type: none"> Political subdivision employees* School division employees Members in Plan 1 or Plan 2 who elected to opt into the plan during the election window held January 1-April 30, 2014; the plan's effective date for opt-in members was July 1, 2014. <p>*Non-Eligible Members Some employees are not eligible to participate in the Hybrid Retirement Plan. They include:</p> <ul style="list-style-type: none"> Political subdivision employees who are covered by enhanced benefits for hazardous duty employees.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

Plan Description: (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Hybrid Opt-In Election (Cont.) Members who were eligible for an optional retirement plan (ORP) and had prior service under Plan 1 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 1 or ORP.</p>	<p>Hybrid Opt-In Election (Cont.) Members who were eligible for an optional retirement plan (ORP) and have prior service under Plan 2 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 2 or ORP.</p>	<p>*Non-Eligible Members (Cont.) Those employees eligible for an optional retirement plan (ORP) must elect the ORP plan or the Hybrid Retirement Plan. If these members have prior service under Plan 1 or Plan 2, they are not eligible to elect the Hybrid Retirement Plan and must select Plan 1 or Plan 2 (as applicable) or ORP.</p>
<p>Retirement Contributions Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction. Member contributions are tax-deferred until they are withdrawn as part of a retirement benefit or as a refund. The employer makes a separate actuarially determined contribution to VRS for all covered employees. VRS invests both member and employer contributions to provide funding for the future benefit payment.</p>	<p>Retirement Contributions Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction.</p>	<p>Retirement Contributions A member's retirement benefit is funded through mandatory and voluntary contributions made by the member and the employer to both the defined benefit and the defined contribution components of the plan. Mandatory contributions are based on a percentage of the employee's creditable compensation and are required from both the member and the employer. Additionally, members may choose to make voluntary contributions to the defined contribution component of the plan, and the employer is required to match those voluntary contributions according to specified percentages.</p>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

Plan Description: (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Creditable Service Creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member’s total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.</p>	<p>Creditable Service Same as Plan 1.</p>	<p>Creditable Service <u>Defined Benefit Component:</u> Under the defined benefit component of the plan, creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member’s total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.</p> <p><u>Defined Contribution Component:</u> Under the defined contribution component, creditable service is used to determine vesting for the employer contribution portion of the plan.</p>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8--Pension Plan: (Continued)

Plan Description: (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Vesting Vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members become vested when they have at least five years (60 months) of creditable service. Vesting means members are eligible to qualify for retirement if they meet the age and service requirements for their plan. Members also must be vested to receive a full refund of their member contribution account balance if they leave employment and request a refund.</p> <p>Members are always 100% vested in the contributions that they make.</p>	<p>Vesting Same as Plan 1.</p>	<p>Vesting <u>Defined Benefit Component:</u> Defined benefit vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members are vested under the defined benefit component of the Hybrid Retirement Plan when they reach five years (60 months) of creditable service. Plan 1 or Plan 2 members with at least five years (60 months) of creditable service who opted into the Hybrid Retirement Plan remain vested in the defined benefit component.</p> <p><u>Defined Contribution Component:</u> Defined contribution vesting refers to the minimum length of service a member needs to be eligible to withdraw the employer contributions from the defined contribution component of the plan.</p> <p>Members are always 100% vested in the contributions that they make.</p> <p>Upon retirement or leaving covered employment, a member is eligible to withdraw a percentage of employer contributions to the defined contribution component of the plan, based on service.</p> <ul style="list-style-type: none"> • After two years, a member is 50% vested and may withdraw 50% of employer contributions.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

Plan Description: (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
Vesting (Cont.)	Vesting (Cont.)	<p>Vesting (Cont.) <u>Defined Contribution Component:</u> (Cont.)</p> <ul style="list-style-type: none"> • After three years, a member is 75% vested and may withdraw 75% of employer contributions. • After four or more years, a member is 100% vested and may withdraw 100% of employer contributions. <p>Distribution is not required by law until age 70½.</p>
<p>Calculating the Benefit The Basic Benefit is calculated based on a formula using the member’s average final compensation, a retirement multiplier and total service credit at retirement. It is one of the benefit payout options available to a member at retirement.</p> <p>An early retirement reduction factor is applied to the Basic Benefit if the member retires with a reduced retirement benefit or selects a benefit payout option other than the Basic Benefit.</p>	<p>Calculating the Benefit See definition under Plan 1.</p>	<p>Calculating the Benefit <u>Defined Benefit Component:</u> See definition under Plan 1.</p> <p><u>Defined Contribution Component:</u> The benefit is based on contributions made by the member and any matching contributions made by the employer, plus net investment earnings on those contributions.</p>
<p>Average Final Compensation A member’s average final compensation is the average of the 36 consecutive months of highest compensation as a covered employee.</p>	<p>Average Final Compensation A member’s average final compensation is the average of their 60 consecutive months of highest compensation as a covered employee.</p>	<p>Average Final Compensation Same as Plan 2. It is used in the retirement formula for the defined benefit component of the plan.</p>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

Plan Description: (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Service Retirement Multiplier VRS: The retirement multiplier is a factor used in the formula to determine a final retirement benefit. The retirement multiplier for non-hazardous duty members is 1.70%.</p> <p>Sheriffs and regional jail superintendents: The retirement multiplier for sheriffs and regional jail superintendents is 1.85%.</p> <p>Political subdivision hazardous duty employees: The retirement multiplier of eligible political subdivision hazardous duty employees other than sheriffs and regional jail superintendents is 1.70% or 1.85% as elected by the employer.</p>	<p>Service Retirement Multiplier VRS: Same as Plan 1 for service earned, purchased or granted prior to January 1, 2013. For non-hazardous duty members the retirement multiplier is 1.65% for creditable service earned, purchased or granted on or after January 1, 2013.</p> <p>Sheriffs and regional jail superintendents: Same as Plan 1.</p> <p>Political subdivision hazardous duty employees: Same as Plan 1.</p>	<p>Service Retirement Multiplier Defined Benefit Component: VRS: The retirement multiplier for the defined benefit component is 1.00%.</p> <p>For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.</p> <p>Sheriffs and regional jail superintendents: Not applicable.</p> <p>Political subdivision hazardous duty employees: Not applicable.</p> <p>Defined Contribution Component: Not applicable.</p>
<p>Normal Retirement Age VRS: Age 65.</p> <p>Political subdivisions hazardous duty employees: Age 60.</p>	<p>Normal Retirement Age VRS: Normal Social Security retirement age.</p> <p>Political subdivisions hazardous duty employees: Same as Plan 1.</p>	<p>Normal Retirement Age Defined Benefit Component: VRS: Same as Plan 2.</p> <p>Political subdivisions hazardous duty employees: Not applicable.</p> <p>Defined Contribution Component: Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

Plan Description: (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
<p>Earliest Unreduced Retirement Eligibility VRS: Age 65 with at least five years (60 months) of creditable service or at age 50 with at least 30 years of creditable service.</p> <p>Political subdivisions hazardous duty employees: Age 60 with at least five years of creditable service or age 50 with at least 25 years of creditable service.</p>	<p>Earliest Unreduced Retirement Eligibility VRS: Normal Social Security retirement age with at least five years (60 months) of creditable service or when their age and service equal 90.</p> <p>Political subdivisions hazardous duty employees: Same as Plan 1.</p>	<p>Earliest Unreduced Retirement Eligibility Defined Benefit Component: VRS: Normal Social Security retirement age and have at least five years (60 months) of creditable service or when their age and service equal 90.</p> <p>Political subdivisions hazardous duty employees: Not applicable.</p> <p>Defined Contribution Component: Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>
<p>Earliest Reduced Retirement Eligibility VRS: Age 55 with at least five years (60 months) of creditable service or age 50 with at least 10 years of creditable service.</p> <p>Political subdivisions hazardous duty employees: 50 with at least five years of creditable service.</p>	<p>Earliest Reduced Retirement Eligibility VRS: Age 60 with at least five years (60 months) of creditable service.</p> <p>Political subdivisions hazardous duty employees: Same as Plan 1.</p>	<p>Earliest Reduced Retirement Eligibility Defined Benefit Component: VRS: Age 60 with at least five years (60 months) of creditable service.</p> <p>Political subdivisions hazardous duty employees: Not applicable.</p> <p>Defined Contribution Component: Members are eligible to receive distributions upon leaving employment, subject to restrictions.</p>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

Plan Description: (Continued)

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

Plan Description: (Continued)

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

Plan Description: (Continued)

RETIREMENT PLAN PROVISIONS (CONTINUED)		
PLAN 1	PLAN 2	HYBRID RETIREMENT PLAN
Disability Coverage (Cont.)	Disability Coverage (Cont.)	Disability Coverage (Cont.) Hybrid members (including Plan 1 and Plan 2 opt-ins) covered under VLDP are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.
<p>Purchase of Prior Service Members may be eligible to purchase service from previous public employment, active duty military service, an eligible period of leave or VRS refunded service as creditable service in their plan. Prior creditable service counts toward vesting, eligibility for retirement and the health insurance credit. Only active members are eligible to purchase prior service. Members also may be eligible to purchase periods of leave without pay.</p>	<p>Purchase of Prior Service Same as Plan 1.</p>	<p>Purchase of Prior Service <u>Defined Benefit Component:</u> Same as Plan 1, with the following exceptions:</p> <ul style="list-style-type: none"> Hybrid Retirement Plan members are ineligible for ported service. <p><u>Defined Contribution Component:</u> Not applicable.</p>

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2017 Comprehensive Annual Financial Report (CAFR). A copy of the 2017 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2017-annual-report-pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

Employees Covered by Benefit Terms

As of the June 30, 2016 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	<u>Primary Government</u>
Inactive members or their beneficiaries currently receiving benefits	72
Inactive members:	
Vested inactive members	11
Non-vested inactive members	11
Inactive members active elsewhere in VRS	<u>62</u>
Total inactive members	84
Active members	<u>92</u>
Total covered employees	<u><u>248</u></u>

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Prior to July 1, 2012, all or part of the 5.00% member contribution may have been assumed by the employer. Beginning July 1, 2012, new employees were required to pay the 5% member contribution. In addition, for existing employees, employers were required to begin making the employee pay the 5.00% member contribution. This could be phased in over a period of up to 5 years and the employer is required to provide a salary increase equal to the amount of the increase in the employee-paid member contribution.

The County's contractually required employer contribution rate for the year ended June 30, 2018 was 7.82% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2015.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the County were \$361,497 and \$346,788 for the years ended June 30, 2018 and June 30, 2017.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

Net Pension Liability

The County's net pension liability was measured as of June 30, 2017. The total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation performed as of June 30, 2016, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2017.

Actuarial Assumptions - General Employees

The total pension liability for General Employees in the County's Retirement Plan was based on an actuarial valuation as of June 30, 2016, 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, 2017.

Inflation	2.5%
Salary increases, including inflation	3.5% - 5.35%
Investment rate of return	7.0%, net of pension plan investment expenses, including inflation*

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of pension liabilities.

Mortality rates:

Largest 10 - Non-Hazardous Duty: 20% of deaths are assumed to be service related

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

Actuarial Assumptions - General Employees (Continued)

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

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Largest 10 - Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%

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

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

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, 2016, 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, 2017.

Inflation	2.5%
Salary increases, including inflation	3.5% - 4.75%
Investment rate of return	7.0%, net of pension plan investment expenses, including inflation*

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of pension liabilities.

Mortality rates:

Largest 10 - Hazardous Duty: 70% of deaths are assumed to be service related

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

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

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Largest 10 - Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience
Disability Rates	Increased rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 70%

All Others (Non 10 Largest) - Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates, and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60% to 45%

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

Long-Term Expected Rate of Return

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

Asset Class (Strategy)	Target Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return
Public Equity	40.00%	4.54%	1.82%
Fixed Income	15.00%	0.69%	0.10%
Credit Strategies	15.00%	3.96%	0.59%
Real Assets	15.00%	5.76%	0.86%
Private Equity	15.00%	9.53%	1.43%
Total	100.00%		4.80%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.30%

* The above allocation provides a one-year return of 7.30%. 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 6.83%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2019, the rate contributed by the employer for the County Retirement Plans will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2019 on, participating employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

Changes in Net Pension Liability

	Primary Government		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2016	\$ 21,227,101	\$ 19,246,569	\$ 1,980,532
Changes for the year:			
Service cost	\$ 473,179	\$ -	\$ 473,179
Interest	1,453,548	-	1,453,548
Differences between expected and actual experience	70,577	-	70,577
Assumption changes	(213,835)	-	(213,835)
Contributions - employer	-	346,929	(346,929)
Contributions - employee	-	224,034	(224,034)
Net investment income	-	2,336,043	(2,336,043)
Benefit payments, including refunds	(924,273)	(924,273)	-
Administrative expenses	-	(13,576)	13,576
Other changes	-	(2,073)	2,073
Net changes	\$ 859,196	\$ 1,967,084	\$ (1,107,888)
Balances at June 30, 2017	\$ 22,086,297	\$ 21,213,653	\$ 872,644

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

The following presents the net pension liability of the Primary Government using the discount rate of 7.00%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	Rate		
	1% Decrease (6.00%)	Current Discount (7.00%)	1% Increase (8.00%)
County Net Pension Liability (Asset)	\$ 3,660,979	\$ 872,644	\$ (1,449,606)

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 8—Pension Plan: (Continued)

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

For the year ended June 30, 2018, the County recognized pension expense of \$206,084. At June 30, 2018, the Primary Government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Primary Government</u>	<u>Outflows of Resources</u>	<u>Inflows of Resources</u>
Differences between expected and actual experience	\$ 116,934	\$ -
Change in assumptions	-	141,593
Net difference between projected and actual earnings on pension plan investments	-	311,020
Employer contributions subsequent to the measurement date	<u>361,497</u>	<u>-</u>
Total	<u>\$ 478,431</u>	<u>\$ 452,613</u>

\$361,497 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year Ended June 30</u>	<u>Primary Government</u>
2019	\$ (187,719)
2020	52,819
2021	(438)
2022	(200,341)
2023	-
Thereafter	-

Note 9—Deferred/Unavailable/Unearned Revenue:

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 9—Deferred/Unavailable/Unearned Revenue: (Continued)

The following is a summary of unearned revenue for the year ended June 30, 2018:

	<u>Government- wide Statements</u> <u>Governmental Activities</u>	<u>Balance Sheet</u> <u>Governmental Funds</u>
Primary Government:		
General Fund:		
Deferred/Unavailable property tax revenue:		
Unavailable property tax revenue representing uncollected property tax billings that are not available for the funding of current expenditures	\$ -	\$ 290,814
2018 assessments due in December 2018	12,766,044	12,766,044
Prepaid property taxes due in December 2018, but paid in advance by the taxpayers	<u>38,532</u>	<u>38,532</u>
Total unavailable revenue	<u>\$ 12,804,576</u>	<u>\$ 13,095,390</u>

Note 10—Landfill Closure and Postclosure Care Cost:

State and federal laws and regulations require the County to place a final cover on its Greensville landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although 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 each balance sheet date. The \$2,534,173 reported as landfill closure and postclosure care liability at June 30, 2018 represents the cumulative amount reported based on the use of 38.7 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$4,014,078 as the remaining estimated capacity is filled. The County expects to close the landfill in the year 2025. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. The County intends to fund these costs from tipping fee revenues.

The County has demonstrated financial assurance requirements for closure and postclosure care 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. Also, \$3,220,943 has been designated in the Solid Waste Fund for payment of future closure and postclosure care costs.

Note 11—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 joined together with other local governments in Virginia to form the Virginia Association of Counties Risk Management Program, a public entity risk pool currently operating as a common risk management and insurance program for participating local governments. The County pays an annual premium to the association for its workers compensation insurance, and general liability insurance.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 11—Risk Management: (Continued)

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 and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 12—Litigation:

At June 30, 2018, there were no matters of litigation involving the County or which would materially affect the County's financial position should any court decisions on pending matters not be favorable to such entities.

Note 13—City/County School Cost Agreement:

The City of Emporia and the County of Greensville are parties to an agreement that contains provisions for cost sharing, representation and other matters relating to the Greensville County Public School System. The current agreement expires June 30, 2018.

Note 14—Surety Bonds:

	<u>Amount</u>
Fidelity and Deposit Company of Maryland - Surety	
Robert C. Wrenn, Clerk of the Circuit Court	\$ 25,000
Pamela Lifsey, Treasurer	300,000
Martha S. Swenson, Commissioner of the Revenue	3,000
William T. Jarratt, Jr., Sheriff	30,000
Above constitutional officers' employees - blanket bond	50,000
Hartford Accident & Indemnity Company - Surety:	
Dr. Angela B. Wilson, Superintendent of Schools	10,000
Alicia M. Hargrove, Deputy Clerk of the School Board	10,000
Paige Crewe, Clerk of the School Board	10,000
Amber P. Barbour, Bookkeeper	10,000
LaTina Stephens, Payroll Clerk	10,000

By order dated December 31, 1983, the Judge of the Circuit Court ruled that no bond shall be required for any member of the Greensville County Board of Supervisors.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Health Insurance (Single-employer Defined Benefit Plan)

Plan Description

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

Benefits Provided

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

Plan Membership

At July 1, 2017 (measurement date), the following employees were covered by the benefit terms:

	<u>County</u>
Total active employees with coverage	109
Total inactive employees or retirees with coverage	<u>2</u>
Total	<u><u>111</u></u>

Contributions

The County does not pre-fund benefits; therefore, no assets are accumulated in a trust fund. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The funding requirements are established and may be amended by the County. The amount paid by the County for OPEB as the benefits came due during the year ended June 30, 2017 was \$9,400.

Total OPEB Liability

The County's total OPEB liabilities were measured as of July 1, 2017. The total OPEB liabilities were determined by an actuarial valuation as of July 1, 2016.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

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

Actuarial Assumptions

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

Actuarial Cost Method	Entry age actuarial cost method
Discount Rate	3.56%
Healthcare Trend Rate	11.10% for fiscal year end 2017 (to reflect actual experience), reverting back to 6.50% for fiscal year end 2018, decreasing 0.50% per year to an ultimate rate of 5.00%.
Salary Increase Rates	2.50%
Retirement Age	Reduced: Age 50 and 10 years of service or Age 55 and 5 years of service; Unreduced: Age 65 and 5 years of service or Age 50 with 30 years of service
Mortality Rates	RP-2014 mortality table, fully generational with base year 2006, projected using two-dimensional mortality improvement scale MP-2017

Discount Rate

The discount rate represents the Municipal GO AA 20-year yield curve rate as of June 30, 2017. The final equivalent single discount rate used for this year's valuation is 3.56% as of the end of the fiscal year with the expectation that the County will continue contributing the Actuarially Determined Contribution and paying the pay-go cost from the OPEB Trust.

Changes in Total OPEB Liability

	County Total OPEB Liability
Balances at June 30, 2017	\$ 233,400
Changes for the year:	
Service cost	11,700
Interest	8,600
Contributions - employer	(9,400)
Net changes	<u>10,900</u>
Balances at June 30, 2018	<u>\$ 244,300</u>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

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

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

The following amounts present the total OPEB liability of the County, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.87%) or one percentage point higher (4.87%) than the current discount rate:

	<u>Rate</u>		
	<u>1% Decrease (2.56%)</u>	<u>Current Discount Rate (3.56%)</u>	<u>1% Increase (4.56%)</u>
County's Total OPEB Liability	\$ 267,300	\$ 244,300	\$ 223,300

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

The following presents the total OPEB liabilities of the County, as well as what the total OPEB liabilities would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rate used of 6.4%:

	<u>Rates</u>		
	<u>1% Decrease (-7.5%)</u>	<u>Healthcare Cost Trend (-6.5%)</u>	<u>1% Increase (-5.5%)</u>
County's Total OPEB Liability	\$ 216,200	\$ 244,300	\$ 277,200

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

For the year ended June 30, 2018, the County recognized OPEB expense in the amount of \$20,300. At June 30, 2018, the County did not have deferred outflows of resources or deferred inflows of resources related to OPEB.

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance:

Plan Description

All full-time, salaried permanent employees of the state agencies, teachers, and employees of participating political subdivisions are automatically covered by the VRS Group Life Insurance Program 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 Group Life Insurance benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional Group Life Insurance Program. 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 program, it is not included as part of the Group Life Insurance Program OPEB.

The specific information for Group Life Insurance Program OPEB, including eligibility, coverage and benefits is set out in the table below:

GROUP LIFE INSURANCE PROGRAM PLAN PROVISIONS
<p>Eligible Employees</p> <p>The Group Life Insurance Program was established July 1, 1960, for state employees, teachers and employees of political subdivisions that elect the program, including the following employers that do not participate in VRS for retirement:</p> <ul style="list-style-type: none">• City of Richmond• City of Portsmouth• City of Roanoke• City of Norfolk• Roanoke City School Board <p>Basic group life insurance coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their member contributions and accrued interest.</p>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance: (Continued)

Plan Description (Continued)

GROUP LIFE INSURANCE PROGRAM PLAN PROVISIONS (CONTINUED)
<p>Benefit Amounts</p> <p>The benefits payable under the Group Life Insurance Program have several components.</p> <ul style="list-style-type: none">• Natural Death Benefit - The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled.• Accidental Death Benefit - The accidental death benefit is double the natural death benefit.• Other Benefit Provisions - In addition to the basic natural and accidental death benefits, the program provides additional benefits provided under specific circumstances. These include:<ul style="list-style-type: none">○ Accidental dismemberment benefit○ Safety belt benefit○ Repatriation benefit○ Felonious assault benefit○ Accelerated death benefit option
<p>Reduction in Benefit Amounts</p> <p>The benefit amounts provided to members covered under the Group Life Insurance Program 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.</p>
<p>Minimum Benefit Amount and Cost-of-Living Adjustment (COLA)</p> <p>For covered members with at least 30 years of creditable service, there is a minimum benefit payable under the Group Life Insurance Program. The minimum benefit was set at \$8,000 by statute. The amount is increased annually based on the VRS Plan 2 cost-of-living adjustment and is currently \$8,111.</p>

Contributions

The contribution requirements for the Group Life Insurance Program 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 Group Life Insurance Program was 1.31% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.79% (1.31% x 60%) and the employer component was 0.52% (1.31% x 40%). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2018 was 0.52% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2015. 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 Program from the County were \$24,506 and \$23,388 for the years ended June 30, 2018 and June 30, 2017, respectively.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance: (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Program OPEB

At June 30, 2018, the County reported a liability of \$367,000 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2017 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation as of that date. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Program for the year ended June 30, 2017 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2017, the participating employer's proportion for the County was .02437% as compared to .02373% at June 30, 2016.

For the year ended June 30, 2018, the County recognized GLI OPEB expense of \$6,000. 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.

At June 30, 2018, 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>
Differences between expected and actual experience	\$ -	\$ 8,000
Net difference between projected and actual earnings on GLI OPEB program investments	-	14,000
Change in assumptions	-	19,000
Changes in proportion	9,000	-
Employer contributions subsequent to the measurement date	24,506	-
Total	<u>\$ 33,506</u>	<u>\$ 41,000</u>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance: (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Program OPEB (Continued)

\$24,506 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, 2019. 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>	
2019	\$ (6,000)
2020	(6,000)
2021	(6,000)
2022	(6,000)
2023	(4,000)
Thereafter	(4,000)

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2016, 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, 2017.

Inflation	2.5%
Salary increases, including inflation:	
General state employees	3.5% - 5.35%
Teachers	3.5%-5.95%
SPORS employees	3.5%-4.75%
VaLORS employees	3.5%-4.75%
JRS employees	4.5%
Locality - General employees	3.5%-5.35%
Locality - Hazardous Duty employees	3.5%-4.75%
Investment rate of return	7.0%, net of investment expenses, including inflation*

*Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of OPEB liabilities.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - General State Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males set back 1 year, 85% of rates; females set back 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year; females set back 1 year with 1.5% increase compounded from ages 70 to 85.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males 115% of rates; females 130% of rates.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 25%

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - Teachers

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - SPORS Employees

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 85%

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - VaLORS Employees

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 50% to 35%

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - JRS Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males set back 1 year, 85% of rates; females set back 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year; females set back 1 year with 1.5% compounding increase from ages 70 to 85.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males 115% of rates; females 130% of rates.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Decreased rates at first retirement eligibility
Withdrawal Rates	No change
Disability Rates	Removed disability rates
Salary Scale	No change

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates - Largest Ten Locality Employers - General Employees

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

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

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%

Mortality Rates - Largest Ten Locality Employers - Hazardous Duty Employees

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Increased disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 70%

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

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance: (Continued)

Actuarial Assumptions: (Continued)

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60% to 45%

NET GLI OPEB Liability

The net OPEB liability (NOL) for the Group Life Insurance Program represents the program’s total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of June 30, 2017, NOL amounts for the Group Life Insurance Program is as follows (amounts expressed in thousands):

	Group Life Insurance OPEB Program
Total GLI OPEB Liability	\$ 2,942,426
Plan Fiduciary Net Position	1,437,586
Employers' Net GLI OPEB Liability (Asset)	<u>\$ 1,504,840</u>
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability	48.86%

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance: (Continued)

Long-Term Expected Rate of Return

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

<u>Asset Class (Strategy)</u>	<u>Target Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return</u>
Public Equity	40.00%	4.54%	1.82%
Fixed Income	15.00%	0.69%	0.10%
Credit Strategies	15.00%	3.96%	0.59%
Real Assets	15.00%	5.76%	0.86%
Private Equity	15.00%	9.53%	1.43%
Total	<u>100.00%</u>		<u>4.80%</u>
		Inflation	<u>2.50%</u>
		*Expected arithmetic nominal return	<u>7.30%</u>

*The above allocation provides a one-year return of 7.30%. 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 6.83%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS 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 ending June 30, 2019, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2019 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.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Group Life Insurance: (Continued)

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

The follow presents the employer's proportionate share of the net GLI OPEB liability using the discount rate of 7.00%, 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 (6.00%) or one percentage point higher (8.00%) than the current rate:

	Rate		
	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
	<u>(6.00%)</u>	<u>(7.00%)</u>	<u>(8.00%)</u>
County's proportionate share of the Group Life Insurance Program Net OPEB Liability	\$ 475,000	\$ 367,000	\$ 280,000

Group Life Insurance Program Fiduciary Net Position

Detailed information about the Group Life Insurance Program's Fiduciary Net Position is available in the separately issued VRS 2017 Comprehensive Annual Financial Report (CAFR). A copy of the 2017 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2017-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Health Insurance Credit (HIC) Program - County:

Plan Description

All full-time, salaried permanent employees of participating political subdivisions are automatically covered by the VRS Political Subdivision Health Insurance Credit Program 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 health insurance credit 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.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Health Insurance Credit (HIC) Program - County: (Continued)

Plan Description: (Continued)

The specific information about the Political Subdivision Health Insurance Credit Program OPEB, including eligibility, coverage and benefits is set out in the table below:

POLITICAL SUBDIVISION HEALTH INSURANCE CREDIT PROGRAM PLAN PROVISIONS	
Eligible Employees	<p>The Political Subdivision Retiree Health Insurance Credit Program was established July 1, 1993 for retired political subdivision employees of employers who elect the benefit and who retire with at least 15 years of service credit.</p> <p>Eligible employees of participating employers are enrolled automatically upon employment. They include:</p> <ul style="list-style-type: none"> • Full-time permanent salaried employees of the participating political subdivision who are covered under the VRS pension plan.
Benefit Amounts	<p>The political subdivision’s Retiree Health Insurance Credit Program provides the following benefits for eligible employees:</p> <ul style="list-style-type: none"> • At Retirement - 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. • Disability Retirement- 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.
Health Insurance Credit Program Notes:	<ul style="list-style-type: none"> • The monthly Health Insurance Credit benefit cannot exceed the individual premium amount. • No health insurance credit 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 health insurance credit as a retiree.

Employees Covered by Benefit Terms

As of the June 30, 2016 actuarial valuation, the following employees were covered by the benefit terms of the HIC OPEB plan:

Inactive members or their beneficiaries currently receiving benefits	11
Inactive members:	
Vested inactive members	-
Total inactive members	11
Active members	40
Total covered employees	51

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Health Insurance Credit (HIC) Program - County: (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, 2018 was .19% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2015. 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 Program were \$3,711 and \$3,436 for the years ended June 30, 2018 and June 30, 2017.

Net HIC OPEB Liability

The County's net Health Insurance Credit OPEB liability was measured as of June 30, 2017. The total Health Insurance Credit OPEB liability was determined by an actuarial valuation performed as of June 30, 2016, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2017.

Actuarial Assumptions

The total HIC OPEB liability was based on an actuarial valuation as of June 30, 2016, 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, 2017.

Inflation	2.5%
Salary increases, including inflation:	
Locality - General employees	3.5%-5.35%
Locality - Hazardous Duty employees	3.5%-4.75%
Investment rate of return	7.0%, net of investment expenses, including inflation*

*Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of the OPEB liabilities.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Health Insurance Credit (HIC) Program - County: (Continued)

Mortality Rates - Largest Ten Locality Employers - General Employees

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Health Insurance Credit (HIC) Program - County: (Continued)

Actuarial Assumptions: (Continued)

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

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Health Insurance Credit (HIC) Program - County: (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>Target Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return</u>
Public Equity	40.00%	4.54%	1.82%
Fixed Income	15.00%	0.69%	0.10%
Credit Strategies	15.00%	3.96%	0.59%
Real Assets	15.00%	5.76%	0.86%
Private Equity	15.00%	9.53%	1.43%
Total	<u>100.00%</u>		<u>4.80%</u>
		Inflation	<u>2.50%</u>
		*Expected arithmetic nominal return	<u>7.30%</u>

*The above allocation provides a one-year return of 7.30%. 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 6.83%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total HIC OPEB liability was 7.00%. 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 ending June 30, 2019, the rate contributed by the entity for the HIC OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2019 on, employers are assumed 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.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Health Insurance Credit (HIC) Program - County: (Continued)

Changes in Net HIC OPEB Liability

	Increase (Decrease)		
	Total HIC OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net HIC OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2016	\$ 89,204	\$ 72,216	\$ 16,988
Changes for the year:			
Service cost	\$ 2,343	\$ -	\$ 2,343
Interest	6,125	-	6,125
Assumption changes	(3,438)	-	(3,438)
Contributions - employer	-	3,436	(3,436)
Net investment income	-	8,370	(8,370)
Benefit payments	(3,406)	(3,406)	-
Administrative expenses	-	(136)	136
Other changes	-	424	(424)
Net changes	\$ 1,624	\$ 8,688	\$ (7,064)
Balances at June 30, 2017	\$ 90,828	\$ 80,904	\$ 9,924

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 Program net HIC OPEB liability using the discount rate of 7.00%, as well as what the County's net HIC OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	Rate		
	1% Decrease (6.00%)	Current Discount (7.00%)	1% Increase (8.00%)
County's Net HIC OPEB Liability	\$ 18,722	\$ 9,924	\$ 2,337

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 15—Other Postemployment Benefits: (Continued)

Health Insurance Credit (HIC) Program - County: (Continued)

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

For the year ended June 30, 2018, the County recognized Health Insurance Credit Program OPEB expense of \$1,823. At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to the County's Health Insurance Credit Program from the following sources:

County:	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on HIC OPEB plan investments	\$ -	\$ 2,643
Change in assumptions	-	2,808
Employer contributions subsequent to the measurement date	3,711	-
Total	\$ 3,711	\$ 5,451

\$3,711 reported as deferred outflows of resources related to the HIC OPEB resulting from the County'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, 2019. 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 June 30	County
2019	\$ (1,291)
2020	(1,291)
2021	(1,291)
2022	(1,290)
2023	(288)
Thereafter	-

Health Insurance Credit Program Plan Data

Information about the VRS Political Subdivision Health Insurance Credit Program is available in the separately issued VRS 2017 Comprehensive Annual Financial Report (CAFR). A copy of the 2017 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2017-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 16—Commitments and Contingencies:

Federal programs in which the County and discretely presented component units participate were audited in accordance with the provisions of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Pursuant to the provisions of this circular all major programs and certain other programs were tested for compliance with applicable grant requirements.

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

Note 17—Upcoming Pronouncements:

Statement No. 83, *Certain Asset Retirement Obligations*, addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018.

Statement No. 84, *Fiduciary Activities*, establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

Statement No. 87, *Leases*, increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 17—Upcoming Pronouncements: (Continued)

Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements, clarifies which liabilities governments should include when disclosing information related to debt. It defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. The Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, it requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018.

Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period, enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and simplifies accounting for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

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

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Financial Statements
As of June 30, 2018 (Continued)

Note 18—Adoption of Accounting Principles:

The County implemented the financial reporting provisions of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* during the fiscal year ended June 30, 2018. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to postemployment benefits other than pensions (other postemployment benefits or OPEB). Note disclosure and required supplementary information requirements about OPEB are also addressed. The requirements of this Statement will improve accounting and financial reporting by state and local governments for OPEB. In addition, the County, Library and School Board implemented Governmental Accounting Standards Board Statement No. 85, *Omnibus 2017* during the fiscal year ended June 30, 2018. This Statement addresses practice issues identified during implementation and application of certain GASB statements for a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). The implementation of these Statements resulted in the following restatement of net position:

	<u>Governmental Activities</u>	<u>School Board</u>	<u>Department of Social Services</u>
Net Position as reported at June 30, 2017	\$ 14,486,006	\$ (4,790,864)	\$ (1,143,492)
To remove OPEB health insurance obligation as reported under GASB 45	126,700	256,200	-
OPEB liability restated as of July 1, 2017 - health insurance	(233,400)	(593,200)	-
OPEB liability restated as of July 1, 2017 - health insurance credit - VRS	(13,552)	(1,894,615)	(100,000)
OPEB liability restated as of July 1, 2017 - group life insurance	<u>(393,000)</u>	<u>(1,204,000)</u>	<u>(59,120)</u>
Net Position as restated at June 30, 2017	<u>\$ 13,972,754</u>	<u>\$ (8,226,479)</u>	<u>\$ (1,302,612)</u>

General Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 For the Year Ended June 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
General property taxes	\$ 8,151,492	\$ 8,762,316	\$ 9,558,501	\$ 796,185
Other local taxes	2,131,000	2,131,000	2,782,917	651,917
Permits, privilege fees, and regulatory licenses	45,000	53,056	99,619	46,563
Fines and forfeitures	1,327,000	1,327,000	1,732,217	405,217
Revenue from the use of money and property	340,260	340,260	426,339	86,079
Charges for services	458,709	462,295	402,412	(59,883)
Miscellaneous	243,732	260,982	212,394	(48,588)
Recovered costs	1,342,853	1,488,882	1,553,502	64,620
Intergovernmental:				
Commonwealth	3,133,279	4,181,333	6,978,507	2,797,174
Federal	-	160,818	110,466	(50,352)
Total revenues	\$ 17,173,325	\$ 19,167,942	\$ 23,856,874	\$ 4,688,932
EXPENDITURES				
Current:				
General government administration	\$ 1,928,292	\$ 2,199,993	\$ 2,141,064	\$ 58,929
Judicial administration	1,327,624	1,331,388	1,272,373	59,015
Public safety	4,337,291	5,985,725	5,602,178	383,547
Public works	1,609,969	1,681,106	1,664,249	16,857
Health and welfare	411,114	413,657	339,219	74,438
Education	2,594,164	2,599,272	2,452,693	146,579
Parks, recreation, and cultural	397,032	334,945	334,666	279
Community development	988,442	1,430,825	5,400,067	(3,969,242)
Debt service:				
Principal retirement	1,628,774	1,628,774	3,289,648	(1,660,874)
Interest and other fiscal charges	1,329,983	1,679,977	787,856	892,121
Total expenditures	\$ 16,552,685	\$ 19,285,662	\$ 23,284,013	\$ (3,998,351)
Excess (deficiency) of revenues over (under) expenditures	\$ 620,640	\$ (117,720)	\$ 572,861	\$ 690,581
OTHER FINANCING SOURCES (USES)				
Transfers (out)	\$ (620,640)	\$ (580,662)	\$ (409,749)	\$ 170,913
Total other financing sources (uses)	\$ (620,640)	\$ (580,662)	\$ (409,749)	\$ 170,913
Net change in fund balances	\$ -	\$ (698,382)	\$ 163,112	\$ 861,494
Fund balances - beginning	-	698,382	8,226,956	7,528,574
Fund balances - ending	\$ -	\$ -	\$ 8,390,068	\$ 8,390,068

Schedule of Changes in Net Pension Liability and Related Ratios
 Primary Government
 For the Years Ended June 30, 2015 through June 30, 2018

	2017	2016	2015	2014
Total pension liability				
Service cost	\$ 473,179	\$ 476,999	\$ 473,858	\$ 473,859
Interest	1,453,548	1,373,724	1,305,833	1,239,710
Differences between expected and actual experience	70,577	171,367	47,885	-
Changes in assumptions	(213,835)	-	-	-
Benefit payments, including refunds of employee contributions	(924,273)	(839,230)	(876,186)	(661,734)
Net change in total pension liability	<u>\$ 859,196</u>	<u>\$ 1,182,860</u>	<u>\$ 951,390</u>	<u>\$ 1,051,835</u>
Total pension liability - beginning	21,227,101	20,044,241	19,092,851	18,041,016
Total pension liability - ending (a)	<u>\$ 22,086,297</u>	<u>\$ 21,227,101</u>	<u>\$ 20,044,241</u>	<u>\$ 19,092,851</u>
Plan fiduciary net position				
Contributions - employer	\$ 346,929	\$ 420,229	\$ 422,174	\$ 438,233
Contributions - employee	224,034	218,347	212,789	211,106
Net investment income	2,336,043	331,958	852,949	2,537,289
Benefit payments, including refunds of employee contributions	(924,273)	(839,230)	(876,186)	(661,734)
Administrative expense	(13,576)	(11,912)	(11,733)	(13,550)
Other	(2,073)	(141)	(178)	134
Net change in plan fiduciary net position	<u>\$ 1,967,084</u>	<u>\$ 119,251</u>	<u>\$ 599,815</u>	<u>\$ 2,511,478</u>
Plan fiduciary net position - beginning	19,246,569	19,127,318	18,527,503	16,016,025
Plan fiduciary net position - ending (b)	<u>\$ 21,213,653</u>	<u>\$ 19,246,569</u>	<u>\$ 19,127,318</u>	<u>\$ 18,527,503</u>
County's net pension liability - ending (a) - (b)	\$ 872,644	\$ 1,980,532	\$ 916,923	\$ 565,348
Plan fiduciary net position as a percentage of the total pension liability	96.05%	90.67%	95.43%	97.04%
Covered payroll	\$ 4,495,740	\$ 4,264,434	\$ 4,273,150	\$ 4,194,830
County's net pension liability as a percentage of covered payroll	19.41%	46.44%	21.46%	13.48%

#REF!

Schedule of Employer Contributions - Pension
 For the Years Ended June 30, 2009 through June 30, 2018

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 Employee Payroll (5)
Primary Government					
2018	\$ 361,497	\$ 361,497	\$ -	\$ 4,712,785	7.67%
2017	346,788	346,788	-	4,495,740	7.71%
2016	422,179	422,179	-	4,264,434	9.90%
2015	423,042	423,042	-	4,273,150	9.90%
2014	438,360	438,360	-	4,194,830	10.45%
2013	408,560	408,560	-	3,909,662	10.45%
2012	261,068	261,068	-	3,850,561	6.78%
2011	263,601	263,601	-	3,887,920	6.78%
2010	118,826	118,826	-	3,883,202	3.06%
2009	120,279	120,279	-	3,930,671	3.06%

All contributions are from County records.

Notes to Required Supplementary Information - Pension
For the Year Ended June 30, 2018

Changes of benefit terms - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation. The 2014 valuation includes Hybrid Retirement Plan members for the first time. The hybrid plan applies to most new employees hired on or after January 1, 2014 and not covered by enhanced hazardous duty benefits. Because this is a fairly new benefit and the number of participants was relatively small, the impact on the liabilities as of the measurement date of June 30, 2017 are not material.

Changes of assumptions - The following changes in actuarial assumptions were made effective June 30, 2016 based on the most recent experience study of the System for the four-year period ending June 30, 2016:

Largest 10 - Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%

Largest 10 - Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience
Disability Rates	Increased rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 70%

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

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%

All Others (Non 10 Largest) - Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates, and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60% to 45%

Component Unit School Board - Professional Employees

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

Schedule of County's Share of Net OPEB Liability
 Group Life Insurance Program
 For the Year Ended June 30, 2018

Date (1)	Employer's Proportion of the Net GLI OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability (6)
Primary Government:					
2017	0.02437% \$	367,000 \$	4,495,740	8.16%	48.86%

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

Schedule of Employer Contributions
 Group Life Insurance Program
 For the Years Ended June 30, 2009 through June 30, 2018

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
County:					
2018	\$ 24,506	\$ 24,506	-	\$ 4,712,785	0.52%
2017	23,378	23,378	-	4,495,740	0.52%
2016	20,469	20,469	-	4,264,434	0.48%
2015	20,511	20,511	-	4,273,150	0.48%
2014	20,135	20,135	-	4,194,830	0.48%
2013	18,766	18,766	-	3,909,662	0.48%
2012	10,782	10,782	-	3,850,561	0.28%
2011	10,886	10,886	-	3,887,920	0.28%
2010	7,914	7,914	-	2,931,190	0.27%
2009	10,613	10,613	-	3,930,671	0.27%

Notes to Required Supplementary Information
 Group Life Insurance Program
 For the Year Ended June 30, 2018

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 following changes in actuarial assumptions were made effective June 30, 2016 based on the most recent experience study of the System for the four-year period ending June 30, 2016:

General State Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 25%

SPORS Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 85%

VaLORS Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 50% to 35%

Notes to Required Supplementary Information
 Group Life Insurance Program
 For the Year Ended June 30, 2018 (Continued)

JRS Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Decreased rates at first retirement eligibility
Withdrawal Rates	No change
Disability Rates	Removed disability rates
Salary Scale	No change

Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%

Largest Ten Locality Employers - Hazardous Duty Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Increased disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 70%

Non-Largest Ten Locality Employers - Hazardous Duty Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60% to 45%

Schedule of Changes in Net OPEB Liability and Related Ratios
 Health Insurance Credit Program (HIC)
 For the Year Ended June 30, 2018

	<u>2017</u>
Total HIC OPEB Liability	
Service cost	\$ 2,343
Interest	6,125
Changes in assumptions	(3,438)
Benefit payments	(3,406)
Net change in total HIC OPEB liability	<u>\$ 1,624</u>
Total HIC OPEB Liability - beginning	<u>89,204</u>
Total HIC OPEB Liability - ending (a)	<u><u>\$ 90,828</u></u>
Plan fiduciary net position	
Contributions - employer	\$ 3,436
Net investment income	8,370
Benefit payments	(3,406)
Administrative expense	(136)
Other	424
Net change in plan fiduciary net position	<u>\$ 8,688</u>
Plan fiduciary net position - beginning	<u>72,216</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 80,904</u></u>
County's net HIC OPEB liability - ending (a) - (b)	<u>\$ 9,924</u>
Plan fiduciary net position as a percentage of the total HIC OPEB liability	89.07%
Covered payroll	\$ 2,021,155
County's net HIC OPEB liability as a percentage of covered payroll	0.49%

Schedule is intended to show information for 10 years. Information prior to the 2018 valuation is not available. However, additional years will be included as they become available.

Schedule of Employer Contributions
 Health Insurance Credit Program (HIC)
 For the Years Ended June 30, 2009 through June 30, 2018

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:					
2018	\$ 3,711	\$ 3,711	-	\$ 2,182,914	0.17%
2017	3,436	3,436	-	2,021,155	0.17%
2016	3,041	3,041	-	1,900,507	0.16%
2015	3,039	3,039	-	1,899,376	0.16%
2014	1,283	1,283	-	1,833,548	0.07%
2013	2,737	2,737	-	3,909,662	0.07%
2012	3,080	3,080	-	3,850,561	0.08%
2011	3,110	3,110	-	3,887,920	0.08%
2010	7,378	7,378	-	3,883,202	0.19%
2009	7,468	7,468	-	3,930,671	0.19%

Notes to Required Supplementary Information
 Health Insurance Credit Programs (HIC)
 For the Year Ended June 30, 2018

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 following changes in actuarial assumptions were made effective June 30, 2016 based on the most recent experience study of the System for the four-year period ending June 30, 2016:

Health Insurance Credit Program - Primary Government:

Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%

OPEB - Health Insurance Plan
 Schedule of Changes in Net OPEB Liability (Asset) and Related Ratios
 For the Year Ended June 30, 2018

	<u>2018</u>
County:	
Total OPEB liability	
Service cost	\$ 11,700
Interest	8,600
Benefit payments	(9,400)
Net change in total OPEB liability	<u>\$ 10,900</u>
Total OPEB liability - beginning	233,400
Total OPEB liability - ending	<u><u>\$ 244,300</u></u>
Covered employee payroll	\$ 5,484,800
County's total OPEB liability (asset) as a percentage of covered employee payroll	4.5%

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

OPEB - Health Insurance Plan
 Notes to Required Supplementary Information
 For the Year Ended June 30, 2018

Valuation Date: 7/1/2016
 Measurement Date: 7/1/2017

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

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

Actuarial Cost Method	Entry age actuarial cost method
Discount Rate	3.56%
Healthcare Trend Rate	11.10% for fiscal year end 2017 (to reflect actual experience), reverting back to 6.50% for fiscal year end 2018, decreasing 0.50% per year to an ultimate rate of 5.00%.
Salary Increase Rates	2.50%
Retirement Age	Reduced: Age 50 and 10 years of service or Age 55 and 5 years of service ; Unreduced: Age 65 and 5 years of service or Age 50 with 30 years of service
Mortality Rates	RP-2014 mortality table, fully generational with base year 2006, projected using two-dimensional mortality improvement scale MP-2017

Comprehensive Services Act Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 For the Year Ended June 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 997	\$ 997
Recovered costs	-	-	124,548	124,548
Intergovernmental:				
Commonwealth	-	-	599,865	599,865
Federal	-	-	38,245	38,245
Total revenues	\$ -	\$ -	\$ 763,655	\$ 763,655
EXPENDITURES				
Health and welfare	\$ -	\$ -	\$ 919,585	\$ (919,585)
Total expenditures	\$ -	\$ -	\$ 919,585	\$ (919,585)
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	\$ (155,930)	\$ (155,930)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ -	\$ 155,929	\$ 155,929
Total other financing sources (uses)	\$ -	\$ -	\$ 155,929	\$ 155,929
Net change in fund balances	\$ -	\$ -	\$ (1)	\$ (1)
Fund balances - beginning	-	-	140,904	140,904
Fund balances - ending	\$ -	\$ -	\$ 140,903	\$ 140,903

Capital Projects Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 For the Year Ended June 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental:				
Local government	-	-	-	-
Commonwealth	\$ 451,280	\$ 451,280	\$ 12,291	\$ (438,989)
Federal	-	-	-	-
Total revenues	\$ 451,280	\$ 451,280	\$ 12,291	\$ (438,989)
EXPENDITURES				
Capital projects	\$ 6,720,100	\$ 7,238,764	\$ 324,794	\$ 6,913,970
Total expenditures	\$ 6,720,100	\$ 7,238,764	\$ 324,794	\$ 6,913,970
Excess (deficiency) of revenues over (under) expenditures	\$ (6,268,820)	\$ (6,787,484)	\$ (312,503)	\$ 6,474,981
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 253,820	\$ 253,820	\$ 253,820	\$ -
Proceeds of bond anticipation notes	6,015,000	6,015,000	-	(6,015,000)
Total other financing sources (uses)	\$ 6,268,820	\$ 6,268,820	\$ 253,820	\$ (6,015,000)
Net change in fund balances	\$ -	\$ (518,664)	\$ (58,683)	\$ 459,981
Fund balances - beginning	-	518,664	(399,213)	(917,877)
Fund balances - ending	\$ -	\$ -	\$ (457,896)	\$ (457,896)

Public Transportation Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 For the Year Ended June 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 11,000	\$ 11,000	\$ 2,995	\$ (8,005)
Recovered costs	72,040	78,055	26,614	(51,441)
Intergovernmental:				
Commonwealth	71,924	65,909	36,348	(29,561)
Federal	296,949	296,949	135,047	(161,902)
Total revenues	\$ 451,913	\$ 451,913	\$ 201,004	\$ (247,914)
EXPENDITURES				
Community development - transportation	\$ 451,913	\$ 464,922	\$ 210,529	\$ 254,393
Total expenditures	\$ 451,913	\$ 464,922	\$ 210,529	\$ 254,393
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ (13,009)	\$ (9,525)	\$ 6,479
Net change in fund balances	\$ -	\$ (13,009)	\$ (9,525)	\$ 6,479
Fund balances - beginning	-	13,009	(14,250)	(27,259)
Fund balances - ending	\$ -	\$ -	\$ (23,775)	\$ (20,780)

Schedule of Revenues - Budget and Actual
 Governmental Funds
 For the Year Ended June 30, 2018

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 4,175,000	\$ 4,175,000	\$ 3,964,099	\$ (210,901)
Real and personal public service corporation taxes	773,492	1,384,316	2,147,475	763,159
Personal property taxes	1,925,000	1,925,000	1,991,437	66,437
Mobile home taxes	33,000	33,000	37,202	4,202
Machinery and tools taxes	1,014,000	1,014,000	1,188,598	174,598
Penalties	140,000	140,000	142,526	2,526
Interest	57,000	57,000	57,799	799
Administrative fee	34,000	34,000	29,365	(4,635)
Total general property taxes	<u>\$ 8,151,492</u>	<u>\$ 8,762,316</u>	<u>\$ 9,558,501</u>	<u>\$ 796,185</u>
Other local taxes:				
Local sales and use taxes	\$ 775,000	\$ 775,000	\$ 1,211,573	\$ 436,573
Consumers' utility taxes	300,000	300,000	300,725	725
Business license taxes	410,000	410,000	495,317	85,317
Motor vehicle licenses	200,000	200,000	199,349	(651)
Taxes on recordation and wills	41,000	41,000	71,269	30,269
E-911 taxes	35,000	35,000	43,544	8,544
Utility consumption taxes	50,000	50,000	40,691	(9,309)
Restaurant food taxes	250,000	250,000	331,316	81,316
Transient lodging tax	70,000	70,000	89,133	19,133
Total other local taxes	<u>\$ 2,131,000</u>	<u>\$ 2,131,000</u>	<u>\$ 2,782,917</u>	<u>\$ 651,917</u>
Permits, privilege fees, and regulatory licenses:				
Animal licenses	\$ 5,000	\$ 5,000	\$ 4,380	\$ (620)
Building permits	30,000	30,000	66,130	36,130
Transfer fees	-	-	323	323
Permits and other licenses	10,000	18,056	28,786	10,730
Total permits, privilege fees, and regulatory licenses	<u>\$ 45,000</u>	<u>\$ 53,056</u>	<u>\$ 99,619</u>	<u>\$ 46,563</u>
Fines and forfeitures:				
Court fines and forfeitures	\$ 1,320,000	\$ 1,320,000	\$ 1,723,221	\$ 403,221
Collections interest	7,000	7,000	8,996	1,996
Total fines and forfeitures	<u>\$ 1,327,000</u>	<u>\$ 1,327,000</u>	<u>\$ 1,732,217</u>	<u>\$ 405,217</u>
Revenue from use of money and property:				
Revenue from use of money	\$ 11,000	\$ 11,000	\$ 85,330	\$ 74,330
Revenue from use of property	329,260	329,260	341,009	11,749
Total revenue from use of money and property	<u>\$ 340,260</u>	<u>\$ 340,260</u>	<u>\$ 426,339</u>	<u>\$ 86,079</u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2018 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Charges for services:				
Data processing reimbursement	\$ 8,000	\$ 8,000	\$ 7,814	\$ (186)
Landfill administration	71,260	71,260	71,260	-
Courthouse maintenance fees	35,000	35,000	28,527	(6,473)
Courthouse security fees	160,000	160,000	142,354	(17,646)
Regional jail fiscal agent fees	30,000	30,000	30,000	-
Sheriff's fees	1,117	1,117	56	(1,061)
DSS cost allocation	45,000	45,000	-	(45,000)
Law library fees	-	1,043	1,255	212
Charges for Commonwealth's Attorney	2,000	2,000	2,301	301
Jail admission	2,000	2,000	1,528	(472)
Fire and rescue	103,022	103,022	87,616	(15,406)
Other charges	1,310	3,853	29,701	25,848
Total charges for services	\$ 458,709	\$ 462,295	\$ 402,412	\$ (59,883)
Miscellaneous:				
Other	\$ 166,500	\$ 166,500	\$ 112,120	\$ (54,380)
CSA reimbursement	77,232	77,232	83,349	6,117
Probation fees	-	17,250	16,925	(325)
Total miscellaneous	\$ 243,732	\$ 260,982	\$ 212,394	\$ (48,588)
Recovered costs:				
Reimbursement regional jail authority	\$ 3,000	\$ 3,000	\$ 4,560	\$ 1,560
School resource officer	133,953	133,953	137,664	3,711
Shared expenses City of Emporia	1,071,640	1,071,640	1,067,938	(3,702)
Circuit court salaries	42,285	42,285	40,365	(1,920)
Collection disposal fees - Schools	10,000	10,000	9,798	(202)
Collection disposal fees - Department of Social Services	2,100	2,100	2,103	3
Other recovered costs	79,875	225,904	291,074	65,170
Total recovered costs	\$ 1,342,853	\$ 1,488,882	\$ 1,553,502	\$ 64,620
Total revenue from local sources	\$ 14,040,046	\$ 14,825,791	\$ 16,767,901	\$ 1,942,110
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
Payment in lieu of taxes	\$ 20,000	\$ 20,000	\$ 19,606	\$ (394)

Schedule of Revenues - Budget and Actual
 Governmental Funds
 For the Year Ended June 30, 2018 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Intergovernmental: (Continued)				
Revenue from the Commonwealth:				
Noncategorical aid:				
Mobile home titling tax	\$ 12,000	\$ 12,000	\$ 20,170	\$ 8,170
Railroad rolling stock taxes	45,000	45,000	45,031	31
State recordation tax	20,000	20,000	15,320	(4,680)
Communication sales and use taxes	175,000	175,000	162,044	(12,956)
Personal property tax relief funds	1,065,419	1,065,419	1,065,419	-
Total noncategorical aid	<u>\$ 1,317,419</u>	<u>\$ 1,317,419</u>	<u>\$ 1,307,984</u>	<u>\$ (9,435)</u>
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	\$ 451,055	\$ 451,055	\$ 448,995	\$ (2,060)
Sheriff	770,494	770,494	779,235	8,741
Commissioner of revenue	97,278	97,278	98,653	1,375
Treasurer	81,290	81,290	81,184	(106)
Registrar/electoral board	36,000	36,000	37,399	1,399
Clerk of the Circuit Court	246,194	246,194	246,972	778
Total shared expenses	<u>\$ 1,682,311</u>	<u>\$ 1,682,311</u>	<u>\$ 1,692,438</u>	<u>\$ 10,127</u>
Other categorical aid:				
Animal sterilization	\$ -	\$ -	\$ 168	\$ 168
Southside Pretrial Services & Community Corrections	-	335,046	335,046	-
Jury reimbursement	11,000	11,000	15,180	4,180
Tobacco funds	-	-	1,223,197	1,223,197
Victim witness	2,000	2,000	2,339	339
Challenge grant	4,500	4,500	4,500	-
DMV vehicle registration	-	8,121	8,121	-
Crime	-	-	1,076	1,076
Rail and public transportation	-	-	428,832	428,832
Fire programs funds	96,049	183,128	179,459	(3,669)
Other funds	-	452,401	-	(452,401)
Communications	-	162,334	174,334	12,000
Emergency management	-	-	3,500	3,500
Records preservation grant	-	2,145	2,145	-
VDOT grant	-	-	1,579,515	1,579,515
Asset forfeiture funds	-	928	1,067	139
Total other categorical aid	<u>\$ 113,549</u>	<u>\$ 1,161,603</u>	<u>\$ 3,958,479</u>	<u>\$ 2,796,876</u>
Total categorical aid	<u>\$ 1,795,860</u>	<u>\$ 2,843,914</u>	<u>\$ 5,650,917</u>	<u>\$ 2,807,003</u>
Total revenue from the Commonwealth	<u>\$ 3,133,279</u>	<u>\$ 4,181,333</u>	<u>\$ 6,978,507</u>	<u>\$ 2,797,174</u>
Revenue from the federal government:				
Categorical aid:				
Byrne grant	\$ -	\$ 1,214	\$ 1,214	\$ -
Community development block grant	-	159,604	101,752	(57,852)
State and community highway safety grants	-	-	7,500	7,500
Total categorical aid	<u>\$ -</u>	<u>\$ 160,818</u>	<u>\$ 110,466</u>	<u>\$ (50,352)</u>
Total revenue from the federal government	<u>\$ -</u>	<u>\$ 160,818</u>	<u>\$ 110,466</u>	<u>\$ (50,352)</u>
Total General Fund	<u>\$ 17,173,325</u>	<u>\$ 19,167,942</u>	<u>\$ 23,856,874</u>	<u>\$ 4,688,932</u>

Schedule of Revenues - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2018 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Comprehensive Services Act Fund:				
Miscellaneous:				
Other miscellaneous	\$ -	\$ -	\$ 997	\$ 997
Recovered cost:				
City of Emporia	\$ -	\$ -	\$ 124,548	\$ 124,548
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
Comprehensive services act	\$ -	\$ -	\$ 599,865	\$ 599,865
Revenue from the federal government:				
Noncategorical aid:				
Comprehensive services act	\$ -	\$ -	\$ 38,245	\$ 38,245
Total Comprehensive Services Act Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 763,655</u>	<u>\$ 763,655</u>
Capital Projects Fund:				
Categorical aid:				
Miscellaneous	\$ 451,280	\$ 451,280	\$ 12,291	\$ (438,989)
Total categorical aid	<u>\$ 451,280</u>	<u>\$ 451,280</u>	<u>\$ 12,291</u>	<u>\$ (438,989)</u>
Total revenue from the Commonwealth	<u>\$ 451,280</u>	<u>\$ 451,280</u>	<u>\$ 12,291</u>	<u>\$ (438,989)</u>
Total Capital Projects Fund	<u>\$ 462,280</u>	<u>\$ 462,280</u>	<u>\$ 12,291</u>	<u>\$ (446,994)</u>
Public Transportation Fund:				
Revenue from local sources:				
Charges for services:				
Fares	\$ 11,000	\$ 11,000	\$ 2,995	\$ (8,005)
Recovered costs:				
Various	\$ 72,040	\$ 78,055	\$ 26,614	\$ (51,441)
Total revenue from local sources	<u>\$ 83,040</u>	<u>\$ 89,055</u>	<u>\$ 29,609</u>	<u>\$ (59,446)</u>
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
DRPT	\$ 71,924	\$ 65,909	\$ 36,348	\$ (29,561)
Revenue from the federal government:				
Categorical aid:				
Transportation	\$ 296,949	\$ 296,949	\$ 135,047	\$ (161,902)
Total Public Transportation Fund	<u>\$ 451,913</u>	<u>\$ 451,913</u>	<u>\$ 201,004</u>	<u>\$ (250,909)</u>
Total Primary Government	<u>\$ 18,087,518</u>	<u>\$ 20,082,135</u>	<u>\$ 24,833,824</u>	<u>\$ 4,754,684</u>

Schedule of Expenditures - Budget and Actual
 Governmental Funds
 For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund:				
General government administration:				
Legislative:				
Board of supervisors	\$ 87,132	\$ 128,143	\$ 132,744	\$ (4,601)
General and financial administration:				
County administrator	\$ 611,718	\$ 764,042	\$ 609,459	\$ 154,583
Information technology	145,864	182,908	178,808	4,100
Commissioner of revenue	297,862	305,048	286,383	18,665
Treasurer	313,258	311,791	312,929	(1,138)
Accounting	297,197	298,602	385,751	(87,149)
County attorney	62,050	87,464	108,546	(21,082)
Total general and financial administration	\$ 1,727,949	\$ 1,949,855	\$ 1,882,877	\$ 66,978
Board of elections:				
Electoral board and officials	\$ 113,211	\$ 121,995	\$ 125,443	\$ (3,448)
Total general government administration	\$ 1,928,292	\$ 2,199,993	\$ 2,141,064	\$ 58,929
Judicial administration:				
Courts:				
Circuit court	\$ 85,467	\$ 85,467	\$ 79,903	\$ 5,564
General district court	29,750	25,901	25,018	883
Courthouse security	198,696	198,696	164,175	34,521
Law library	-	1,076	1,287	(211)
Special magistrates	2,177	2,177	2,181	(4)
Clerk of the circuit court	339,358	344,616	343,250	1,366
Total courts	\$ 655,448	\$ 657,933	\$ 615,814	\$ 42,119
Commonwealth's attorney:				
Commonwealth's attorney	\$ 672,176	\$ 673,455	\$ 656,559	\$ 16,896
Total judicial administration	\$ 1,327,624	\$ 1,331,388	\$ 1,272,373	\$ 59,015
Public safety:				
Law enforcement and traffic control:				
Sheriff	\$ 2,230,754	\$ 2,952,815	\$ 2,946,951	\$ 5,864
School resource officer	178,603	182,654	182,651	3
Asset Forfeiture	-	157,272	17,276	139,996
Selective enforcement	343,803	374,656	375,824	(1,168)
Total law enforcement and traffic control	\$ 2,753,160	\$ 3,667,397	\$ 3,522,702	\$ 144,695
Fire and rescue services:				
Fire and rescue	\$ 42,600	\$ 50,721	\$ 77,825	\$ (27,104)
Greensville fire and rescue	332,912	492,115	294,377	197,738
Contributions to squads	9,150	51,713	51,360	353
Total fire and rescue services	\$ 384,662	\$ 594,549	\$ 423,562	\$ 170,987

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2018 (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Public safety: (Continued)				
Correction and detention:				
Jail	\$ 845,964	\$ 845,964	\$ 848,914	\$ (2,950)
Juvenile probation	32,750	118,242	109,973	8,269
Community corrections grant	-	433,452	365,994	67,458
Total correction and detention	<u>\$ 878,714</u>	<u>\$ 1,397,658</u>	<u>\$ 1,324,881</u>	<u>\$ 72,777</u>
Inspections:				
Building	\$ 157,158	\$ 157,063	\$ 155,987	\$ 1,076
Other protection:				
Animal control	\$ 120,651	\$ 120,651	\$ 113,508	\$ 7,143
E-911	42,946	48,407	61,538	(13,131)
Total other protection	<u>\$ 163,597</u>	<u>\$ 169,058</u>	<u>\$ 175,046</u>	<u>\$ (5,988)</u>
Total public safety	<u>\$ 4,337,291</u>	<u>\$ 5,985,725</u>	<u>\$ 5,602,178</u>	<u>\$ 383,547</u>
Public works:				
Maintenance of highways, streets, bridges and sidewalks:				
Highways, streets, bridges and sidewalks	\$ 31,820	\$ 27,102	\$ 26,304	\$ 798
Sanitation and waste removal:				
Refuse collection and disposal	\$ 162,020	\$ 177,740	\$ 193,124	\$ (15,384)
Dumpster site maintenance	388,002	370,771	363,079	7,692
Total sanitation and waste removal	<u>\$ 550,022</u>	<u>\$ 548,511</u>	<u>\$ 556,203</u>	<u>\$ (7,692)</u>
Maintenance of general buildings and grounds:				
General properties	\$ 1,028,127	\$ 1,105,493	\$ 1,081,742	\$ 23,751
Total public works	<u>\$ 1,609,969</u>	<u>\$ 1,681,106</u>	<u>\$ 1,664,249</u>	<u>\$ 16,857</u>
Health and welfare:				
Health:				
Supplement of local health department	\$ 97,410	\$ 99,953	\$ 100,246	\$ (293)
Mental health and mental retardation:				
Chapter X board	\$ 55,112	\$ 55,112	\$ 55,112	\$ -

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2018 (Continued)

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Health and welfare: (Continued)				
Welfare:				
Welfare administration	\$ 258,592	\$ 258,592	\$ 183,861	\$ 74,731
Total welfare	<u>\$ 258,592</u>	<u>\$ 258,592</u>	<u>\$ 183,861</u>	<u>\$ 74,731</u>
 Total health and welfare	 <u>\$ 411,114</u>	 <u>\$ 413,657</u>	 <u>\$ 339,219</u>	 <u>\$ 74,438</u>
Education:				
Other instructional costs:				
Contributions to community colleges	\$ 16,615	\$ 21,723	\$ 21,723	\$ -
Contribution to County school board	2,473,566	2,473,566	2,326,987	146,579
EAGLE scholarship	10,000	10,000	10,000	-
Workforce development center	73,983	73,983	73,983	-
Head Start program	20,000	20,000	20,000	-
Total education	<u>\$ 2,594,164</u>	<u>\$ 2,599,272</u>	<u>\$ 2,452,693</u>	<u>\$ 146,579</u>
Parks, recreation, and cultural:				
Parks and recreation:				
Recreational facilities	\$ 173,434	\$ 104,847	\$ 105,174	\$ (327)
Golden leaf commons	78,581	85,081	84,547	534
Total parks and recreation	<u>\$ 252,015</u>	<u>\$ 189,928</u>	<u>\$ 189,721</u>	<u>\$ 207</u>
Cultural enrichment:				
Meherrin River Arts Council	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Library:				
Contribution to regional library	\$ 135,017	\$ 135,017	\$ 134,945	\$ 72
Total parks, recreation, and cultural	<u>\$ 397,032</u>	<u>\$ 334,945</u>	<u>\$ 334,666</u>	<u>\$ 279</u>
Community development:				
Planning and community development:				
Planning	\$ 182,332	\$ 341,470	\$ 339,830	\$ 1,640
Housing - local contributions	33,707	32,371	25,355	7,016
Industrial Development Authority	288,864	288,864	-	288,864
Economic development	344,243	628,847	620,666	8,181
MAMAC	-	-	4,293,355	(4,293,355)
Geographic information systems	68,418	68,395	68,511	(116)
Total planning and community development	<u>\$ 917,564</u>	<u>\$ 1,359,947</u>	<u>\$ 5,347,717</u>	<u>\$ (3,987,770)</u>
Environmental management:				
Other environmental management	\$ 14,495	\$ 14,495	\$ 14,495	\$ -

Schedule of Expenditures - Budget and Actual
Governmental Funds
For the Year Ended June 30, 2018 (Continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
General Fund: (Continued)				
Community development: (Continued)				
Cooperative extension program:				
Extension office	\$ 56,383	\$ 56,383	\$ 37,855	\$ 18,528
Total community development	<u>\$ 988,442</u>	<u>\$ 1,430,825</u>	<u>\$ 5,400,067</u>	<u>\$ (3,969,242)</u>
Debt service:				
Principal retirement	\$ 1,628,774	\$ 1,628,774	\$ 3,289,648	\$ (1,660,874)
Interest and other fiscal charges	1,329,983	1,679,977	787,856	892,121
Total debt service	<u>\$ 2,958,757</u>	<u>\$ 3,308,751</u>	<u>\$ 4,077,504</u>	<u>\$ (768,753)</u>
Total General Fund	<u>\$ 16,552,685</u>	<u>\$ 19,285,662</u>	<u>\$ 23,284,013</u>	<u>\$ (3,998,351)</u>
Comprehensive Services Act Fund:				
Health and welfare expenditures:				
Comprehensive services act	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 919,585</u>	<u>\$ (919,585)</u>
Capital Projects Fund:				
Capital projects expenditures:				
Courthouse security	\$ 1,325,000	\$ 1,325,000	\$ 5,563	\$ 1,319,437
301 N Sidewalk	564,100	1,082,764	12,122	1,070,642
Other	36,000	2,193	10,608	(8,415)
Sheriff office expansion	1,700,000	1,700,000	52,439	1,647,561
Building improvements	105,000	138,807	118,366	20,441
Social services building	2,990,000	2,990,000	125,696	2,864,304
Total capital projects fund	<u>\$ 6,720,100</u>	<u>\$ 7,238,764</u>	<u>\$ 324,794</u>	<u>\$ 6,913,970</u>
Public Transportation Fund:				
Community development expenditures:				
Public transportation	<u>\$ 451,913</u>	<u>\$ 464,922</u>	<u>\$ 210,529</u>	<u>\$ 254,393</u>
Total Primary Government	<u>\$ 23,724,698</u>	<u>\$ 26,989,348</u>	<u>\$ 24,738,921</u>	<u>\$ 2,250,427</u>

Table 1

COUNTY OF GREENSVILLE, VIRGINIA

Government-Wide Expenses by Function
Last Ten Fiscal Years

Fiscal Year	General Government Administration		Judicial Administration	Public Safety	Public Works	Health and Welfare	Education	Parks, Recreation, and Cultural	Community Development	Interest on Long-Term Debt	Total									
2008-09	\$	902,157	\$	912,115	\$	2,896,672	\$	1,638,935	\$	555,967	\$	5,009,079	\$	237,994	\$	2,123,911	\$	1,334,775	\$	15,611,605
2009-10		462,287		933,390		3,731,815		1,268,511		1,209,307		3,080,160		230,567		2,746,961		1,146,754		14,809,752
2010-11		2,056,841		885,693		3,323,733		1,441,333		370,846		3,527,147		246,825		1,684,446		1,173,277		14,710,141
2011-12		1,674,569		1,044,243		3,879,456		1,317,690		382,157		2,952,059		304,729		1,244,873		1,209,331		14,009,107
2012-13		2,201,469		1,099,081		3,761,338		1,279,412		519,193		3,115,786		328,495		1,048,990		1,236,692		14,590,456
2013-14		2,145,815		986,086		3,797,846		1,236,062		622,999		3,026,037		397,328		1,162,375		1,296,837		14,671,385
2014-15		2,097,464		969,469		3,684,666		1,269,576		1,163,185		3,428,331		390,015		1,293,747		1,190,406		15,486,859
2015-16		2,154,890		934,265		3,719,480		1,145,072		1,011,069		3,407,368		372,911		1,065,247		832,205		14,642,507
2016-17		2,314,178		1,128,733		4,448,429		1,361,716		894,217		3,786,508		348,555		7,824,647		828,763		22,935,746
2017-18		2,333,922		1,174,836		4,901,315		1,417,381		1,117,489		3,706,698		344,190		5,854,636		754,936		21,605,403

Table 2

COUNTY OF GREENSVILLE, VIRGINIA

Government-Wide Revenues
Last Ten Fiscal Years

Fiscal Year	PROGRAM REVENUES					GENERAL REVENUES					Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	General Property Taxes	Other Local Taxes	Unrestricted Investment Earnings	Miscellaneous	Contributions Not Restricted to Specific Programs	Grants and Contributions		
2008-09	\$ 1,709,835	\$ 1,699,926	\$ 1,547,855	\$ 5,665,479	\$ 1,692,677	\$ 182,891	\$ 128,258	\$ 2,182,844	\$ 14,809,765		
2009-10	1,780,329	1,678,137	1,985,897	5,807,692	1,447,080	151,347	264,794	2,228,992	15,344,268		
2010-11	1,589,597	1,585,577	408,865	5,933,804	1,486,613	142,470	178,946	2,063,837	13,389,709		
2011-12	1,872,491	2,184,346	620,578	6,362,075	1,678,114	243,219	300,124	1,338,942	14,599,889		
2012-13	2,214,438	2,406,121	1,926,310	6,903,717	1,773,341	226,704	241,080	1,309,447	17,001,158		
2013-14	1,997,115	2,539,221	1,663,397	7,173,293	2,004,316	282,595	197,154	1,334,540	17,191,631		
2014-15	1,859,966	2,117,437	715,698	7,483,451	2,311,528	307,672	334,407	2,070,660	17,200,819		
2015-16	1,793,211	2,955,368	1,026,393	7,765,676	1,939,553	327,958	229,951	1,871,925	17,910,035		
2016-17	2,065,895	4,197,417	1,976,603	7,735,583	4,834,302	357,803	221,955	1,772,668	23,162,226		
2017-18	2,237,243	4,432,428	1,326,016	9,401,080	2,782,917	426,339	213,391	2,152,325	22,971,739		

COUNTY OF GREENSVILLE, VIRGINIA

Table 3

General Governmental Expenditures by Function (1)
Last Ten Fiscal Years

Fiscal Year	General Government Administration		Judicial Administration	Public Safety		Public Works	Health and Welfare		Education (2)	Parks, Recreation, and Cultural	Community Development	Non-departmental	Debt Service		Total
	Administration	Administration		Safety	Safety		Welfare	Welfare					Service	Service	
2008-09	\$ 1,537,628	\$ 1,141,513	\$ 3,534,309	\$ 1,474,351	\$ 3,544,821	\$ 26,343,618	\$ 237,994	\$ 2,921,639	\$ 8,342	\$ 2,874,859	\$ 43,619,074				
2009-10	1,689,087	1,054,084	3,754,715	1,459,859	4,027,198	27,114,386	230,567	2,604,741	6,656	3,059,763	45,001,056				
2010-11	1,603,288	1,136,318	3,725,758	1,460,968	3,687,030	26,849,683	246,825	2,830,260	5,265	3,182,239	44,727,634				
2011-12	1,637,251	1,151,701	4,061,946	1,511,530	3,248,235	25,418,468	292,125	2,026,518	8,619	3,284,397	42,640,790				
2012-13	1,779,391	1,174,347	4,274,177	1,422,787	3,583,620	25,411,243	317,265	1,300,345	8,033	3,399,604	42,670,812				
2013-14	1,692,499	1,244,857	4,211,852	1,429,729	3,898,595	25,862,158	340,361	2,545,619	8,532	4,018,037	45,252,239				
2014-15	1,709,267	1,192,644	4,360,275	1,513,883	3,483,280	26,946,844	363,576	1,771,624	31,198	3,561,797	44,934,388				
2015-16	1,828,733	1,229,937	4,399,342	1,440,389	3,447,821	26,865,296	363,589	3,332,972	-	3,281,404	46,189,483				
2016-17	2,019,239	1,258,025	4,972,888	1,539,768	3,417,941	27,850,660	337,745	4,654,226	-	3,385,732	49,436,224				
2017-18	2,141,064	1,272,373	5,602,178	1,664,249	3,769,642	28,470,363	334,666	6,300,287	-	4,077,504	53,632,326				

(1) Includes General and Debt Service funds of the Primary Government and its Discretely Presented Component Units.

(2) Excludes contribution from Primary Government to Discretely Presented Component Unit - School Board. Excludes Capital Projects Fund.

COUNTY OF GREENSVILLE, VIRGINIA

Table 4

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

Fiscal Year	General Property Taxes	Other Local Taxes	Permits, Fees, Regulatory Licenses	Fines and Forfeitures	Revenue from the Use of Money and Property	Charges for Services	Miscellaneous	Recovered Costs	Inter-governmental (2)	Total
2008-09	\$ 5,696,735	\$ 1,692,677	\$ 78,980	\$ 1,240,094	\$ 181,078	\$ 3,930,112	\$ 500,218	\$ 1,559,297	\$ 28,788,113	\$ 43,667,304
2009-10	5,739,894	1,447,080	42,772	1,329,899	158,930	4,348,497	533,177	1,128,192	30,007,828	44,736,269
2010-11	5,922,517	1,448,405	45,532	1,167,244	162,709	4,470,397	492,145	1,148,196	34,865,887	49,723,032
2011-12	6,302,857	1,678,114	49,705	1,471,648	258,075	4,296,821	453,643	1,274,732	26,912,024	42,697,619
2012-13	6,892,518	1,773,341	45,108	1,754,597	236,571	4,472,707	479,551	1,088,594	36,748,245	53,491,232
2013-14	7,108,436	2,004,316	58,067	1,530,075	282,934	4,856,227	465,031	1,255,018	27,622,033	45,182,137
2014-15	7,563,155	2,311,528	65,548	1,352,443	308,195	4,928,638	441,573	1,521,241	27,093,259	45,585,580
2015-16	7,653,587	1,939,553	70,691	1,354,736	328,660	4,719,517	559,261	1,415,533	28,186,392	46,227,930
2016-17	7,684,548	4,834,302	96,288	1,582,348	358,544	4,524,653	541,091	1,374,978	31,111,566	52,108,318
2017-18	9,558,501	2,782,917	99,619	1,732,217	446,068	4,542,371	758,882	1,704,664	32,279,561	53,904,800

(1) Includes General and Debt Service funds of the Primary Government and its Discretely Presented Component Units.

(2) Excludes contribution from Primary Government to Discretely Presented Component Unit - School Board.
Excludes Capital Projects Fund.

COUNTY OF GREENSVILLE, VIRGINIA

Table 5

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy (1)		Current Tax Collections (1)		Percent of Levy Collected		Delinquent Tax Collections (1)		Total Tax Collections		Percent of Total Tax Collections to Tax Levy		Outstanding Delinquent Taxes (1,2)		Percent of Delinquent Taxes to Tax Levy	
	Total Tax Levy (1)	Total Tax Levy (1)	Current Tax Collections (1)	Current Tax Collections (1)	Percent of Levy Collected	Percent of Levy Collected	Delinquent Tax Collections (1)	Delinquent Tax Collections (1)	Total Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes (1,2)	Outstanding Delinquent Taxes (1,2)	Percent of Delinquent Taxes to Tax Levy	Percent of Delinquent Taxes to Tax Levy
2008-09	\$ 6,691,466	\$ 6,488,394	6,488,394	6,488,394	96.97%	96.97%	117,942	\$ 117,942	\$ 6,606,336	\$ 6,606,336	98.73%	98.73%	\$ 470,991	\$ 470,991	7.04%	7.04%
2009-10	6,552,012	6,476,081	6,476,081	6,476,081	98.84%	98.84%	153,431	153,431	6,629,512	6,629,512	101.18%	101.18%	505,872	505,872	7.72%	7.72%
2010-11	6,910,694	6,662,097	6,662,097	6,662,097	96.40%	96.40%	164,312	164,312	6,826,409	6,826,409	98.78%	98.78%	544,724	544,724	7.88%	7.88%
2011-12	7,080,936	7,016,273	7,016,273	7,016,273	99.09%	99.09%	152,103	152,103	7,168,376	7,168,376	101.23%	101.23%	536,343	536,343	7.57%	7.57%
2012-13	7,900,801	7,482,747	7,482,747	7,482,747	94.71%	94.71%	249,606	249,606	7,732,353	7,732,353	97.87%	97.87%	565,854	565,854	7.16%	7.16%
2013-14	8,093,243	7,697,196	7,697,196	7,697,196	95.11%	95.11%	242,640	242,640	7,939,836	7,939,836	98.10%	98.10%	645,192	645,192	7.97%	7.97%
2014-15	8,497,798	8,136,780	8,136,780	8,136,780	95.75%	95.75%	273,026	273,026	8,409,806	8,409,806	98.96%	98.96%	602,049	602,049	7.08%	7.08%
2015-16	8,631,781	8,194,244	8,194,244	8,194,244	94.93%	94.93%	285,496	285,496	8,479,740	8,479,740	98.24%	98.24%	651,079	651,079	7.54%	7.54%
2016-17	8,676,021	8,299,625	8,299,625	8,299,625	95.66%	95.66%	227,992	227,992	8,527,617	8,527,617	98.29%	98.29%	665,205	665,205	7.67%	7.67%
2017-18	10,552,933	10,111,407	10,111,407	10,111,407	95.82%	95.82%	282,823	282,823	10,394,230	10,394,230	98.50%	98.50%	563,143	563,143	5.34%	5.34%

(1) Exclusive of penalties and interest.

(2) Includes three most current delinquent tax years. Beginning in fiscal year 2006 the outstanding PPTRA is due from the taxpayer.

Table 6

COUNTY OF GREENSVILLE, VIRGINIA

Assessed Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Estate (1)	Personal Property	Mobile Homes	Aircraft	Machinery and Tools		Public Utility (2)	Total
2008-09	\$ 673,068,000	\$ 52,308,630	\$ 5,636,734	\$ 81,500	\$ 25,196,000	\$ 43,288,438	\$ 799,579,302	
2009-10	668,105,000	47,708,720	5,602,340	81,500	27,584,810	42,194,732	791,277,102	
2010-11	673,975,450	51,182,826	5,601,644	81,500	32,030,360	46,278,980	809,150,760	
2011-12	674,656,600	52,453,750	5,460,730	81,500	30,960,340	48,186,374	811,799,294	
2012-13	691,379,490	54,566,540	5,639,760	145,000	32,605,610	49,274,748	833,611,148	
2013-14	693,196,100	56,440,707	5,463,675	142,460	25,280,610	51,493,338	832,016,890	
2014-15	608,734,100	59,208,760	5,208,150	79,410	25,284,460	52,610,221	751,125,101	
2015-16	613,995,732	60,267,310	5,121,320	-	26,035,940	56,083,112	761,503,414	
2016-17	615,211,900	61,384,840	5,116,530	-	24,816,710	59,317,977	765,847,957	
2017-18	604,911,050	62,300,810	5,213,250	-	29,621,210	315,427,940	1,017,474,260	

(1) Real estate is assessed at 100% of fair market value.

(2) Assessed values are established by the State Corporation Commission.

COUNTY OF GREENSVILLE, VIRGINIA

Table 7

Property Tax Rates (1)
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property	Mobile Homes	Machinery and Tools		Aircraft
2008-09	\$ 0.45	\$ 4.50	0.45	\$ 4.00	\$ 4.00	0.50
2009-10	0.45	4.50	0.45	4.00	4.00	0.50
2010-11	0.45	4.50	0.45	4.00	4.00	0.50
2011-12	0.47	4.50	0.47	4.00	4.00	0.50
2012-13	0.51	5.00	0.51	4.00	4.00	0.50
2013-14	0.56	5.00	0.56	4.00	4.00	0.50
2014-15	0.67	5.00	0.67	4.00	4.00	0.10
2015-16	0.67	5.00	0.67	4.00	4.00	n/a
2016-17	0.67	5.00	0.67	4.00	4.00	n/a
2017-18	0.67	5.00	0.67	4.00	4.00	n/a

(1) Per \$100 of assessed value.

COUNTY OF GREENSVILLE, VIRGINIA

Table 8

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

Fiscal Year	Population (1)	Assessed Value (in thousands) (2)	Gross Bonded Debt (3)	Less:		Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
				Debt Service Monies Available				
2008-09	12,511	\$ 799,579	\$ 16,656,103	-	\$ -	16,656,103	2.08%	1,331
2009-10	12,511	791,277	15,280,738	-	-	15,280,738	1.93%	1,221
2010-11	12,257	809,151	14,718,795	-	-	14,718,795	1.82%	1,201
2011-12	12,257	811,799	13,551,672	-	-	13,551,672	1.67%	1,106
2012-13	12,136	833,611	12,200,986	-	-	12,200,986	1.46%	1,005
2013-14	11,581	832,017	10,789,239	-	-	10,789,239	1.30%	932
2014-15	11,605	751,125	9,526,498	-	-	9,526,498	1.27%	821
2015-16	11,804	761,503	8,252,155	-	-	8,252,155	1.08%	699
2016-17	11,804	765,848	6,965,584	-	-	6,965,584	0.91%	590
2017-18	11,473	1,017,474	5,666,127	-	-	5,666,127	0.56%	494

(1) Weldon Cooper Center for Public Service at the University of Virginia.

(2) Real property assessed at 100% of fair market value.

(3) Includes all long-term general obligation bonded debt, bonded anticipation notes, and literary fund loans. Excludes revenue bonds, landfill closure/postclosure care liability, capital leases, compensated absences, and net OPEB obligation.

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Honorable Members of
the Board of Supervisors
County of Greensville, 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 Greensville, Virginia, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County of Greensville, Virginia's basic financial statements, and have issued our report thereon dated February 21, 2019.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether County of Greenville, 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and 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
February 21, 2019

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

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

Report on Compliance for Each Major Federal Program

We have audited the County of Greensville, Virginia's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County of Greensville, Virginia's major federal programs for the year ended June 30, 2018. County of Greensville, Virginia's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County of Greensville, Virginia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

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

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

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

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

Charlottesville, Virginia
February 21, 2019

COUNTY OF GREENSVILLE, VIRGINIA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Health and Human Services:			
Pass Through Payments:			
Department of Social Services:			
Promoting Safe and Stable Families	93.556	0950116/17	\$ 13,195
Temporary Assistance for Needy Families	93.558	0400117/18	309,996
Refugee and Entrant Assistance - State Administered Programs	93.566	0500117/18	386
Low-Income Home Energy Assistance Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.568	0600417/18	36,346
Stephanie Tubbs Jones Child Welfare Services Program	93.596	0760117/18	42,589
Foster Care - Title IV-E	93.645	0900116/17	877
Adoption Assistance	93.658	1100117/18	182,942
Social Services Block Grant	93.659	1120117/18	61,936
Chafee Foster Care Independence Program	93.667	1000117/18	220,706
Children's Health Insurance Program	93.674	9150117/18	1,611
Medical Assistance Program	93.767	0540117/18	11,857
	93.778	1200117/18	<u>301,781</u>
Total Department of Health and Human Services			\$ <u>1,184,222</u>
Department of Agriculture:			
Pass Through Payments:			
Child Nutrition Cluster:			
Virginia Department of Agriculture and Consumer Services:			
Child Nutrition Discretionary Grants Limited Availability	10.579	Unknown	\$ 72,906
Fresh Fruit and Vegetables	10.582	201717L190341, 201817L160341	83,174
Food Commodities Distribution	10.555	Unknown	\$ 78,068
Department of Education:			
National School Lunch Program	10.555	17/18N109941	<u>857,130</u> \$ 935,198
School Breakfast Program	10.553	17/18N109941	406,988
Summer Food Service Program for Children	10.559	Unknown	2,206
Subtotal - Child Nutrition Cluster			<u>1,344,392</u>
Department of Social Services:			
Pilot Projects to Reduce Dependency and Increase Work Requirements and Work Effort under SNAP			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.596	0060115	26,753
	10.561	0010117/18, 0040117/18, 0050117/18	<u>294,662</u>
Total Department of Agriculture			\$ <u>1,821,887</u>
Department of Housing and Urban Development			
Pass Through Payments:			
Virginia Department of Housing and Community Development Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			
	14.228	CAMS 1610	<u>\$ 101,752</u>

COUNTY OF GREENSVILLE, VIRGINIA

Schedule of Expenditures of Federal Awards (Continued)
 For the Year Ended June 30, 2018

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Justice: Pass Through Payments: Virginia Department of Criminal Justice Edward Byrne Memorial Justice Assistance Grant Program	16.738	17-S1126L016	\$ <u>1,214</u>
Department of Transportation Pass Through Payments: Virginia Department of Transportation Formula Grants for Rural Areas	20.509	Unknown	\$ <u>135,047</u>
Total Department of Transportation			\$ <u>135,047</u>
Department of Homeland Security Pass Through Payments: Department of Emergency Management: Emergency Management Performance Grants	97.042	77501-52708/52709	\$ <u>7,500</u>
Department of Defense: Direct Payments: ROTC	12.000	N/A	\$ <u>32,105</u>
Department of Education: Pass Through Payments: Department of Education: Title I Grants to Local Educational Agencies	84.010	S010A160046/17	\$ <u>1,269,395</u>
Special Education Cluster (IDEA): Special Education - Grants to States	84.027	H027A160107/17	540,382
Special Education - Preschool Grants	84.173	H173A160112/17	7,402
Subtotal - Special Education Cluster (IDEA)			<u>547,784</u>
Twenty-First Century Community Learning Centers	84.287	S287C160047/17	527,165
Supporting Effective Instruction State Grant	84.367	S367S160044/17	220,739
Career and Technical Education - Basic Grants to States	84.048	V048A160046/17	41,883
Rural Education	84.358	S358B160046/17	6,729
English Language Acquisition State Grants	84.365	Unknown	<u>4,946</u>
Total Department of Education			\$ <u>2,618,641</u>
Total Expenditures of Federal Awards			\$ <u>5,902,368</u>

COUNTY OF GREENSVILLE, VIRGINIA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federally assisted programs of the County of Greenville, Virginia. The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on the schedule. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of County of Greenville, Virginia, it is not intended to and does not present the financial position, changes in net positions, or cash flows of County of Greenville, Virginia.

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures on the Schedule are reported on the accrual basis of accounting. 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 distributed.

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 - 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	\$ 110,466
CSA Fund	38,245
Public Transportation Fund	135,047
Capital Projects Fund	-
Total primary government	<u>\$ 283,758</u>

Component Unit School Board:

School Operating Fund	\$ 1,803,091
School Cafeteria Fund	<u>1,206,258</u>
Total component unit school board	<u>\$ 3,009,349</u>

Component Unit Department of Social Services \$ 1,467,392

Total expenditures of federal awards per the Schedule of Expenditures of Federal Awards \$ 4,760,499

COUNTY OF GREENSVILLE, VIRGINIA

Schedule of Findings and Questioned Costs
For The Year Ended June 30, 2018

Section I - Summary of Auditors' Results

Financial Statements

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

Federal Awards

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

<u>CFDA #</u>	<u>Name of Federal Program or Cluster</u>
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
84.010	Title I Grants to Local Educational Agencies

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.

COUNTY OF GREENSVILLE, VIRGINIA

Summary Schedule of Prior Audit Findings
For The Year Ended June 30, 2018

There were no items reported in the prior year.

COUNTY OF GREENSVILLE
BUILDING & PLANNING DEPARTMENT

TO: Honorable Board of Supervisors

FROM: Linwood E. Pope, Jr. – Director of Planning

RE: Professional Services-The Berkley Group Comprehensive Plan Update

DATE: March 27, 2019

On December 5, 2018 the County of Greenville entered into a contract with The Berkley Group to provide non-professional services to the County if requested to do so by the submission of a Work Order by the County (see attached contract).

Previously the County approved the Berkley Group's Task Order #1 to amend the Comprehensive Plan as it relates to solar development. That process has started and staff is trying to schedule a planning Commission-BOS workshop.

As required by the Code of Virginia it is now time to update the entire Comprehensive Plan. It has been over ten years since the County procured the services of an outside firm to review and update the Comprehensive Plan. Staff has issued a Work Order to the Berkley Group requesting a detailed cost estimate to provide a comprehensive review and update to the County's Comprehensive Plan.

The Berkley Group has submitted Task Order #2 which is an estimate of \$130,186.85 to review and update the Comprehensive Plan. This process typically takes twelve to eighteen months to complete. Attached please find a copy of the Berkley Groups Scope and Fee Schedule for the requested services.

Staff recommends approval of Task Order #2 in the amount of \$130,186.85 contingent upon a positive review by the County Attorney and also requests permission for Mrs. Brenda Parson, acting County Administrator to sign the agreement once reviewed by the County Attorney.

LEP, Jr./tcp

Attachment

**AGREEMENT BETWEEN
THE BERKLEY GROUP AND
GREENSVILLE COUNTY, VIRGINIA FOR
NON-PROFESSIONAL SERVICES**

This Agreement entered into on this 5th day of December, 2018 by and between The Berkley Group, LLC, a limited liability company organized under the laws of the Commonwealth of Virginia, having offices at P.O. Box 181, Bridgewater, Virginia 22812 (Federal EIN # 27-3021021), and hereafter called "The Berkley Group", and Greensville County, a political subdivision of the Commonwealth of Virginia, having its administrative office at 1781 Greensville County Circle, Emporia, VA, 23847, and hereafter called "the Client".

WITNESSETH:

WHEREAS, the Client desires to retain the services of The Berkley Group to perform non-professional services, and

WHEREAS, The Berkley Group desires to provide the Client with such services as authorized by the Client, and represents that it is organized and authorized to conduct business within the Commonwealth of Virginia;

NOW, THEREFORE, the parties do mutually agree as follows:

SECTION 1. STATEMENT/SCOPE OF WORK.

- A. The Berkley Group will provide services to Client once issued individual Work Orders for each task assigned constituting the Scope of Services ("Scope of Services"/"Services") as set forth in this Agreement.
- B. The Berkley Group will use both its staff and Subcontractors to provide the Services to Client.
- C. The Berkley Group and its Subcontractors are and shall remain independent contractors in performing the Services under this Agreement.

SECTION 2. COMPENSATION, METHOD OF PAYMENT, TIME OF PERFORMANCE AND TERMINATION.

- A. **Compensation.** Client shall compensate The Berkley Group for the Services performed based upon the terms described within the Fee Schedule plus an indirect cost rate for overhead as specified in each task order ("Compensation").
- B. **Payment to The Berkley Group.** Client shall pay The Berkley Group for the Services performed as set forth in the payment schedule for each Work Order. All invoices shall be due within thirty (30) days of the invoice date. Payments later than sixty (60) days shall be subject to an interest rate of six percent (6%) per annum.

- C. ***Time of Performance.*** The Berkley Group shall commence performance of the Services on Dec. 5, 2018 and shall continue such performance through Dec. 5, 2019 ("Term"). The Term shall automatically renew each year for up to five (5) years, and may thereafter be extended for additional periods by written agreement of the parties pursuant to Section 6 of this Agreement, but shall remain subject to termination for non-appropriation of funding.
- D. ***Termination for Convenience.*** Either the Client or The Berkley Group may terminate this Agreement at anytime, by giving written notice to the other party of such termination and specifying the effective date thereof, including effective immediately upon notice as deemed appropriate by either party.
- (1) In the event of termination, all finished and unfinished documents and other materials produced by The Berkley Group specifically for the Client shall become the property of the Client.
 - (2) In the event of termination, The Berkley Group shall be paid for the Services performed prior to the effective date of termination. For any incomplete services, Client will provide The Berkley Group with compensation equivalent to 80% of the total executed Work Order value for the assigned task. Upon request, The Berkley Group will provide the Client with documentation of the Services performed prior to the effective date of termination.
 - (3) Termination for non-appropriation by the Client shall be made pursuant to this section.
- E. ***Termination for Default [Breach or Cause].*** The Client or The Berkley Group may terminate this Agreement for default for failure to comply with the terms of this Agreement by giving a written notice to the other party of such termination specifying the effective date thereof, including effective immediately upon notice as deemed appropriate by either party. The notice shall set forth the nature of the default of the Agreement.
- (1) In the event of termination by the Client, The Berkley Group shall be paid for Services performed up to the effective date of termination in accordance with the manner of performance set forth in the Agreement. If it is later determined that The Berkley Group had an excusable reason for not performing such as natural disasters or other events which are beyond the control of The Berkley Group, the Parties may agree for The Berkley Group to continue to provide the Services.

- (2) After receipt of written notice from the Client setting forth the nature of said breach or default, The Berkley Group may request, and the Client may agree, to provide The Berkley Group time to remedy any breach or default to the satisfaction of Client. If the Client does not agree to allow The Berkley Group to remedy the default, The Berkley Group shall immediately cease providing Services.

SECTION 3. RESPONSIBILITIES OF THE BERKLEY GROUP.

- A. The Berkley Group agrees to use the records and information gathered or otherwise used pursuant to this Agreement for the advancement of the interests of Client, and as further provided in Section 5.D. of this Agreement.
- B. The Berkley Group will not substitute staff or Subcontractors assigned to this Agreement without the prior written consent of Client.
- D. The Berkley Group will provide all services under this Agreement in a manner consistent with applicable laws, professional standards and its best efforts.
- E. The Berkley Group, its staff and Subcontractors shall comply with Client's standards for acceptable workplace conduct and safety, and shall all times conduct themselves in a professional manner.
- F. The Berkley Group and its Subcontractors shall maintain commercial general liability insurance to cover their actions or omissions. Upon request, shall provide the Client with evidence of such insurance.
- G. The Berkley Group shall perform in accordance with, and shall not violate, applicable laws, rules or regulations, and standards prevailing in the industry and The Berkley Group shall obtain all permits or permissions required to comply with such laws, rules or regulations.

SECTION 4. RESPONSIBILITIES OF THE CLIENT.

- A. Without charge to The Berkley Group, Client agrees to provide all policies, information, communications, records, data, information and forms which are available to the Client and needed by The Berkley Group in order to perform the Services, and not to include any confidential files or documents subject to confidentiality laws.
- B. Auxiliary Town Hall on-site assignments only – the Client shall provide appropriate office space, desk, phone, computer, internet access, e-mail account, paper, access to copy machines, vehicles and other reasonably necessary office equipment, supplies or facilities for The Berkley Group during the time that The Berkley Group is on site.

- C. Auxiliary Town Hall on-site assignments only – the Client shall defend The Berkley Group and its respective staff or Subcontractor in any legal proceedings by a third party arising out of the performance of duties on behalf of the Client.
- D. The Client shall communicate any concerns about The Berkley Group staff or Subcontractor performance to The Berkley Group representative set forth in Section 5, unless otherwise specifically set forth within the Scope of Services.
- E. Auxiliary Town Hall on-site assignments only – the Client agrees not to hire staff of The Berkley Group as Client's own employee during the Term of this Agreement, and for six (6) months following termination of this Agreement.

SECTION 5. ADMINISTRATION OF THE AGREEMENT.

- A. All notices and communications with respect to the terms of this Agreement and the performance of the Services shall be through the Party Representatives. The Party Representatives are:

Client's representative shall be:

Dave Whittington
County Administrator
Title
(434) 348-4205
Phone Number
dwhittington@greenvillecountyva.gov
email

The Berkley Group's representative shall be:

Darren K. Coffey
Chief Executive Officer
Title
434-981-2026
Phone Number
darren@bgllc.net
email

- B. ***Incorporated Provisions.*** This Agreement shall be performed in accordance with the applicable, required contractual provisions set forth in the Client's purchasing or procurement regulations, and the Virginia Public Procurement Act, §§ 2.2-4300, et seq., VA Code Ann., in effect at the time of this Agreement, pertaining to non-discrimination § 2.2-4310 and - 4311, compliance with immigration laws § 2.2-4311.1, drug-free workplace § 2.2-4312, which provisions are incorporated herein by reference.

C. ***Contractual.*** Disputes with respect to this Agreement shall be governed by § 2.2-4363 VA Code Ann. or similar provision in Client's purchasing or procurement regulations.

D. ***Ownership and Status of Documents.***

- (1) All documents prepared by The Berkley Group specifically for the Client shall become the property of the Client upon completion of Services, or the earlier termination of this Agreement. The Berkley Group shall have the right to retain appropriate copies of all such documents for its records upon client' approval, and to reuse any template documents which it prepared for the Client. All materials, including without limitation, documents, drawings, drafts, notes, designs, computer media, electronic files and lists, including all additions to, deletions from, alterations of, and revisions in the foregoing (together the "Materials"), which are furnished to The Berkley Group by Client or which are development in the process of performing the Services, or embody or relate to the Services, the Client Information or the Innovations (as defined below), are the property of Client, and shall be returned by The Berkley Group to Client promptly at Client's request together with any copies thereof, and in any event promptly upon expiration or termination of this Agreement for any reason.
- (2) Records prepared by The Berkley Group specifically for the Client shall be kept confidential by The Berkley Group until released or approved for release by the Client. The Berkley Group will cooperate with the Client in complying with the requirements of § 2.2-4342 VA Code Ann. and any requirements of the Virginia Freedom of Information Act applicable to such records.
- (3) The Berkley Group shall maintain financial records, supporting documents, statistical records, and other records pertinent to this Agreement for three (3) years from the date of final payment, and make those records available to the Client upon written request.

SECTION 6. CHANGES TO AGREEMENT.

- A. Any modification or change to this Agreement must be set forth in a written Addendum to this Agreement and signed by authorized representatives of both parties.
- B. The parties hereto may, from time to time, propose changes in the attached Scope of services or in The Berkley Group's performance requirements. Such changes must be mutually agreed upon by the parties in writing, signed by the authorized representatives of both parties.

SECTION 7. MISCELLANEOUS PROVISIONS.

- A. Protection of Confidential Information. The Berkley Group agrees that at all times during or subsequent to the performance of the Services, The Berkley Group will keep confidential and not divulge, communicate, or use Client's Information, except for The Berkley Group's own use during the Term of this Agreement to the extent necessary to perform the Services. The Berkley Group further agrees not to cause the transmission, removal or transport of tangible embodiments of, or electronic files containing, Client's Information from Client's principal place of business, without prior written approval of Client.
- B. Severability. If any provision of this Agreement shall be found invalid or unenforceable, the remainder of this Agreement shall be interpreted so as best to reasonably effect the intent of the parties.
- C. Liability. The Client shall not be liable for injury or death occurring to The Berkley Group or any of its employees or other assistants in the course of performing this Agreement unless the harm or death is caused by the Client's gross negligence.
- D. Hold Harmless. The Berkley Group hereby indemnifies and holds harmless the Client, its subsidiaries, and affiliates, and their officers and employees, from any damages, claims, liabilities, and costs, including reasonable attorney's fees, or losses of any kind or nature whatsoever ("Loss") which may in any way arise from the Services performed by The Berkley Group hereunder, the work of employees of The Berkley Group while performing the Services of The Berkley Group hereunder, or any breach or alleged breach by The Berkley Group of this Agreement, including the warranties set forth herein. The Client shall retain control over the defense of, and any resolution or settlement relating to, such Loss. The Berkley Group will cooperate with the Client and provide reasonable assistance in defending any such claim including paying costs incurred in defending claims.
- E. Taxes. The Client shall not be liable for taxes, Worker's Compensation, unemployment insurance, employers' liability, employer's FICA, social security, withholding tax, or other taxes or withholding for or on behalf of The Berkley Group or any other person consulted or employed by The Berkley Group in performing Services under this Agreement. All such costs shall be The Berkley Group's responsibility.

SECTION 8. JURISDICTION AND VENUE.

- A. This Agreement has been and shall be construed as having been made and delivered in the Commonwealth of Virginia and shall be governed by laws of the Commonwealth of Virginia, both as to interpretation and performance.
- B. Any action of law, suit of equity, or judicial proceeding for the enforcement of this Agreement or any provisions thereof shall be instituted and maintained only in a court of competent jurisdiction in Greensville County, Virginia.

SECTION 9. SEVERABILITY.

If, for any reason, any part, term, or provision of this Agreement is held by a court of competent jurisdiction to be illegal, invalid, void or unenforceable, the remaining parts, terms, and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular part, term, or provision held to be illegal, invalid, void, or unenforceable.

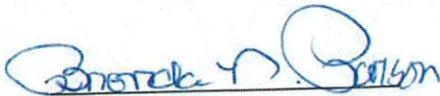
{{ SIGNATURE PAGES FOLLOW }}

Non-Professional Services Agreement

The Berkley Group and Client hereby agree to the terms of this Agreement by signing below.

FOR THE GREENSVILLE COUNTY

ATTEST:


Brenda M. Pearson


Dave Whittington, County Administrator

Date: 12/5/18

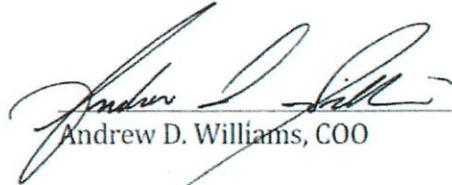
Non-Professional Services Agreement

FOR THE BERKLEY GROUP:

ATTEST:



Darren K. Coffey, CEO



Andrew D. Williams, COO

Date: 12-11-2018



March 28, 2019

Ms. Brenda N. Parson
Interim Greenville County Administrator
1781 Greenville County Circle
Emporia, VA 23847

**RE: Non-Professional Services Agreement, Work Order #1: Planning & Zoning Assistance
Task Order #2: Comprehensive Plan Update**

Dear Ms. Parson:

We are pleased to present the associated scope and fee to assist the County with updating the County's comprehensive plan. These projects typically take 12-18 months and we will work with staff to perform the tasks as efficiently as possible to minimize the project timeline. The attached scope of work is what we recommend for a holistic plan update. It is broken into tasks so that if there are items that are not of interest to the County, we can eliminate those tasks and reduce the project cost (and perhaps timeline).

Should you or your staff have any questions related to the scope and associated fee, please let me know.

Thank you for the opportunity to continue to work with your staff to help achieve the County's goals.

Sincerely,

A handwritten signature in black ink that reads "Darren K. Coffey". The signature is written in a cursive style.

Darren K. Coffey, AICP
Chief Executive Officer

I have reviewed the scope and fee for the associated task order and I hereby give the consultant notice to proceed for the work described herein.

Brenda N. Parson,
Interim Greenville County Administrator

Date

SCOPE OF WORK

Task Order 2 – Comprehensive Plan Update

This task order consists of providing all of the work presented below, and work with staff, the Planning Commission and Board of Supervisors to adopt an updated Comprehensive Plan.

I. SCHEDULE

This project is anticipated to be conducted over a 12-18 month period. Berkley Group staff will work with County Staff to develop a project timeline that meets the County’s needs and is as efficient as possible. This timeframe will hopefully include the adoption process.

II. FEE

The fee is developed based on the scope of work presented below and the minimum number of hours (by position) required to perform each task. The fee is fixed and will not increase unless there is a written, mutually agreed upon change to the scope of work.

Comprehensive Plan Update Scope & Fee				
Phase	Task	Task Description	Total Cost	Project Hours
Investigation	A1	Kick-off Meeting with Staff/PC	\$ 2,190.00	10
	A2	Documents Review	\$ 4,500.00	24
	A3	Plan Diagnostic	\$ 4,100.00	26
	A4	Conduct Community Survey (online)	\$ 4,480.00	28
	A5	Public Input Workshops (1 for Vision & Goals / 1 for Other Topic Areas as identified by stakeholders/staff)	\$ 6,140.00	32
	A6	Stakeholder Interviews (up to 4)	\$ 5,260.00	28
	A7	PC Worksessions (up to 4)	\$ 8,510.00	42
Development	B1	Plan Outline - Vision, Goals, Strategies	\$ 3,590.00	18
	B2	Update Demographic Information	\$ 5,600.00	38
	B3	Plan Layout - readable/code compliant	\$ 5,600.00	38
	B4	Natural Environment and History Chapters	\$ 5,150.00	32
	B5	Community Facilities and Recreation Chapter	\$ 4,150.00	24
	B6	Economic Development Chapter	\$ 4,150.00	24
	B7	Land Use Chapter	\$ 11,390.00	70
	B8	Transportation Chapter; 729 review with VDOT	\$ 6,590.00	42
	B9	Implementation Plan	\$ 2,795.00	17
	B10	Fiscal Impact Analysis (up to 2 development scenarios for identified areas of interest)	\$ 4,800.00	24
	B11	Mapping Elements including Future Land Use	\$ 7,800.00	52
Adoption	C1	Work Session with Staff / Other Input	\$ 6,340.00	34
	C2	Open House (public review)	\$ 3,500.00	16
	C3	PC/GB Joint Work Sessions (2)	\$ 5,140.00	24
	C4	Incorporate Final Revisions	\$ 10,240.00	64
	C5	Public Adoption (PC/GB public hearings)	\$ 4,380.00	20
		Subtotal	\$ 126,395.00	727
		Non-direct expenses including, but not limited to, travel, printing, materials, supplies, etc. (3% of project cost)	\$ 3,791.85	
		TOTAL	\$ 130,186.85	

**RESOLUTION #19-140
DETERMINATION TO PROCURE GOODS AND NONPROFESSIONAL SERVICES BY COMPETITIVE
NEGOTIATION**

WHEREAS, Virginia code Section 2.2-4303.C requires that when goods and nonprofessional services are to be procured by competitive negotiation, rather than by competitive sealed bidding, the governing body shall adopt a resolution declaring its intent to procure by competitive negotiation, and stating the reasons therefore; and

WHEREAS, the Board of Supervisors of Greensville County, Virginia (“Board”), wishes to request proposals for repairs and installing a protective covering on the Bay Floor Area of the Greensville County Fire Station Floor, and

WHEREAS, the Board has determined that procurement of said services by competitive sealed bidding is neither practicable nor fiscally advantageous to Greensville County citizens; and

WHEREAS, the Board has determined that the best interests of Greensville County citizens would be served by procurement of said services by competitive negotiation to afford vendors some flexibility in making proposals, and enable the County Staff to evaluate the proposals regarding services to be procured.

IT IS, ACCORDINGLY, HEREBY RESOLVED that the Board has determined that procurement of floor repair and protective floor covering by competitive sealed bidding is neither practicable nor fiscally advantageous to Greensville County citizens, and that the said services should therefore be procured by competitive negotiation.

Michael W. Ferguson, Chairman
Greensville County Board of Supervisors

ATTEST:

Brenda N. Parson, Clerk
Greensville County Board of Supervisors

Adopted this 1st day of April, 2019.

COUNTY OF GREENSVILLE
BUILDING AND PLANNING DEPARTMENT

TO: Brenda N. Parson, Acting County Administrator
FROM: C. Michael Veliky, Building/Fire Official
RE: Courthouse Boiler Replacement
DATE: March 26, 2019

Funds have been allocated in the 2018 Capital Improvements Plan for replacement of the chiller and boiler systems at the Courthouse. The chiller was replaced over the winter months by Trane Building Services, using a U. S. Communities Contract vehicle.

Trane Building Services has provided a similar proposal for replacement of the boiler systems. The County Attorney has reviewed the proposal and has had it evaluated by Lee Pershino of Varney, Inc.

Staff is recommending adoption of the attached resolution awarding a contract to Trane Building Services in the amount of \$241,456 for replacement of the two (2) Courthouse boilers.

CMV/tcp

RESOLUTION # 19-141
REPLACEMENT OF GREENSVILLE COUNTY COURTHOUSE BOILERS

WHEREAS, the boilers supplying heat for the Greenville County Courthouse are approaching the end of their life expectancy;

WHEREAS, sufficient funds have been allocated for replacement of the boilers in the 2018 Capital Improvements Program;

WHEREAS, procurement of such equipment and services through the U. S. Communities Program meets the requirements of the Virginia Procurement Act;

WHEREAS, Trane Building services is the vendor providing maintenance and service on the Courthouse mechanical systems;

WHEREAS, Trane Building Services is an approved and participating member of the U. S. Communities Program;

THEREFORE, it is accordingly hereby resolved that:

- Greenville County accepts Trane Building Services' proposal for replacement of the Courthouse boilers,
- Greenville County awards a contract for such replacement to Trane Building Services in the amount of \$241,456.00,
- Greenville County's Board of Supervisors authorizes the Interim County Administrator to execute the Trane contract as reviewed by the County Attorney.

Michael W. Ferguson, Chairman
Greenville County Board of Supervisors

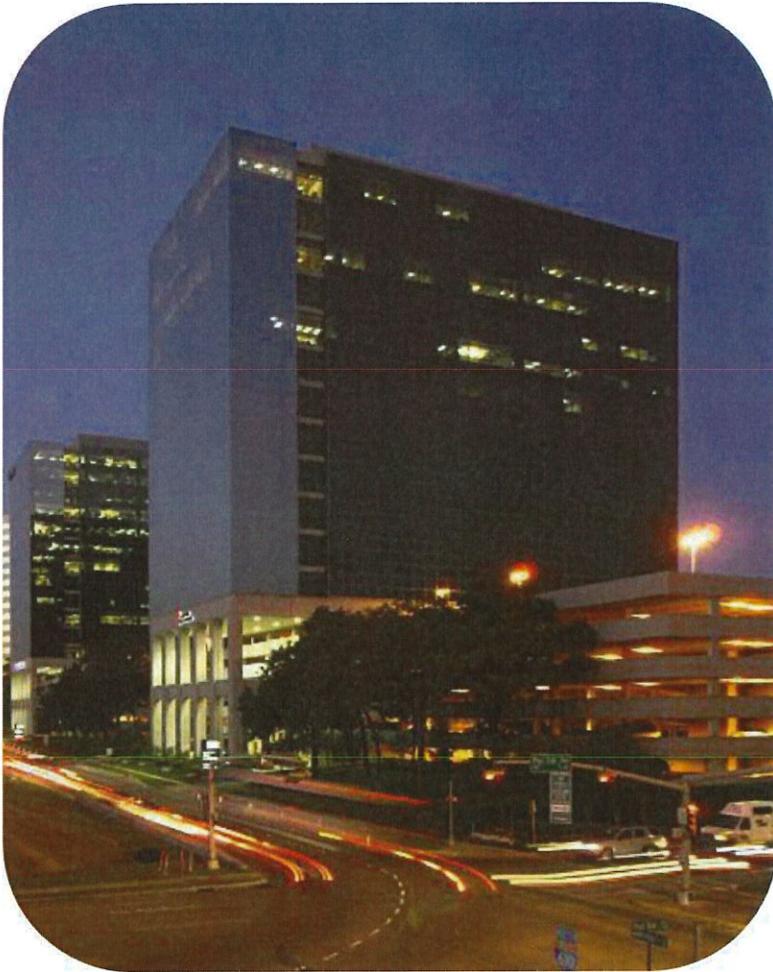
ATTEST:

Brenda N. Parson, Clerk
Greenville County Board of Supervisors

Adopted this 1st day of April, 2019



Trane Turnkey Proposal



Turnkey Proposal For:

Mr. Harvey Cifers
Greensville County
1781 Greensville County Circle
EMPORIA, VA 23847 USA

Local Trane Office:

Trane U.S. Inc.
10408 Lakeridge Parkway, Suite 100
Ashland, VA 23005-8124

Local Trane Representative:

Myra Quicke
Account Manager
Cell: (434) 294-5922
Office: (804) 747-3588

Proposal ID: 2391033
USC Contract 15-JLP-023
23-162471-19-003

Date: February 25, 2019



TRANE TURNKEY PROPOSAL

Executive Summary

WE VALUE THE CONFIDENCE YOU HAVE PLACED IN TRANE AND LOOK FORWARD TO PARTNERING WITH YOU.

Trane is pleased to present a solution to help Greenville County reach its performance goals and objectives. This proposed project will enhance your operation by helping you to optimize your resources, improve the comfort in your facility, and reduce energy costs.

We appreciate the effort from Greenville County to assist in the HVAC system analysis and business discussions. Because of your efforts, we were able to develop a proposal that offers Turnkey retrofit service solutions to your specific concerns, based on Trane system knowledge and application expertise.

As your partner, Trane is committed to providing Turnkey retrofit services to help achieve a comfortable building environment for the people who occupy the building. For the people who own, manage and maintain the building, Trane is committed to providing reliable HVAC systems and products that improve performance.

Some key features and benefits Greenville County should expect from this project are highlighted below.

- Energy Savings utilizing propane for the new boilers instead of fuel oil
- Boilers are high efficiency compared to existing boilers rated at 83% efficient compared to existing boilers which are approximately 83% efficient
- Energy Savings with maintenance procedures alleviating boiler breakdown and inspection
- Energy Savings from more efficient HVAC equipment
- Less chance of downtime due to equipment failure
- Pump replacement and relocation lessens the risk of pump failure and electrical panel destruction

Trane appreciates the opportunity to earn your business. This investment will provide Greenville County with the capability to significantly reduce operating costs and improve comfort conditions in your facility.

We look forward to partnering with Greenville County for your Turnkey retrofits service needs. I will be contacting you soon to discuss the proposal and to schedule the next steps.

Myra Quicke
Account Manager, Trane U.S. Inc.



Prepared For: Harvey Cifers

Date:
February 25, 2019

Job Name:
Greenville County Courthouse Boiler Replacements

Proposal Number:
2338190

Delivery Terms:
Freight Allowed and Prepaid – F.O.B Factory

Payment Terms:
Net 30

State Contractor License Number:
2705047272

Proposal Expiration Date:
30 Days

Scope of Work

Boiler Replacement

- Customer check in
- Extend existing, smaller equipment pad, to support larger boiler
- Disconnect oil lines, water lines and controls from existing boilers
- Remove and dispose of existing boilers
- Remove existing metal exhaust piping to allow new boiler access
- Remove existing metal exhaust piping from chimney, if accessible
- Remove bypass piping on larger boiler water piping
- Remove pump and associated piping on prior smaller boiler system
- Set new boilers on equipment pads
- Reconfigure piping to allow installation of boilers
- Furnish and install 1 each - 8" sch 80 solid core PVC piping main to vent out of existing chimney
- Pipe each boiler into new 8" main exhaust piping
- Increase water piping size of prior boiler to correct size of new boiler
- Replace existing expansion joint in water piping
- Install new isolation valves to isolate building from boilers
- Install condensate piping to drain to existing floor drain
- Insulate new water piping with 1" preformed fiberglass with vapor barrier
- Repair masonry around chimney penetration in mechanical room
- Connect new gas line to new boilers
- Reconnect existing controls to new boilers
- Test and balance of system
- Perform factory startup of new boilers

Hot Water Pump Replacements (2 Each)

- Lock Out Tag Out Electrical circuits to existing pumps
- Disconnect wiring from pumps
- Remove and dispose of pumps
- Install new pumps to existing piping connections, providing adapter fittings if needed
- Reconnect existing electrical to new pumps
- Start up



Electrical Installation

- Lock out tag out two(2) existing circuits serving existing boilers
- Disconnect circuits from existing boilers and set aside
- After boilers are replaced, connect existing circuits to new boilers, extending if needed
- Check for correct voltage

Turnkey systems services not included

- Permit fees
- Replacement or any work to 3 way diverting control valve on return line
- Any electrical work not listed in scope
- Any masonry work not listed in scope
- Any engineering services
- Any fire/life safety systems work
- Any controls integration or BAS work not listed in scope

Proposal Notes/ Clarifications

- All work to be performed during normal business hours (8am to 5pm, M-F, non-holidays)
- Proposal does not include "Premium Time" or Price Contingency therefor
- Equipment Order Release and Services rendered are dependent on receipt of PO/Subcontract and credit approval
- Trane will not perform any work if working conditions could endanger or put at risk the safety of our employees or subcontractors
- Asbestos or hazardous material abatement removal shall be performed by customer



Pricing and Acceptance

Price

Total Net Price (Including appropriate Sales and/or Use Tax, if required by law)

Boiler replacement with hot water pumps.....\$241,456.00

Anticipation Discount

Trane is pleased to offer an opportunity to maximize the value of your purchase by offering you savings with the Trane Anticipation Discount Program (ADP) that is flexible and designed for all Trane customers. The discount depends on the percentage of quoted price that is pre-paid, estimated payment date, estimated monthly schedule of values, and the current annualized discount rate.

Total Potential ADP Discount for this project\$ To Follow

Your Trane representative can provide a formal ADP quotation to lock in your savings.

Financial items not included

- Bid Bond
- Payment and Performance Bond
- Guarantee of any energy, operational, or other savings

Respectfully submitted,

Myra Quicke

Myra Quicke
Account Manager
Trane U.S. Inc.
(434) 294-5922



ACCEPTANCE

This proposal is subject to Customer's acceptance of the attached Trane Terms and Conditions (Installation).

We value the confidence you have placed in Trane and look forward to working with you.

Submitted By: Myra Quicke	Cell: (434) 294-5922 Office: (804) 747-3588 Proposal Date: February 25, 2019
CUSTOMER ACCEPTANCE	TRANE ACCEPTANCE Trane U.S. Inc.
Authorized Representative	Authorized Representative
Printed Name	Printed Name
Title	Title
Purchase Order	Signature Date
Acceptance Date:	License Number: 2705047272



"Per terms and conditions of U.S. Communities contract # 15-JLP-023"

TERMS AND CONDITIONS – COMMERCIAL INSTALLATION

"Company" shall mean Trane U.S. Inc..

1. Acceptance; Agreement. These terms and conditions are an integral part of Company's offer and form the basis of any agreement (the "Agreement") resulting from Company's proposal (the "Proposal") for the commercial goods and/or services described (the "Work"). **COMPANY'S TERMS AND CONDITIONS ARE SUBJECT TO PERIODIC CHANGE OR AMENDMENT.** The Proposal is subject to acceptance in writing by the party to whom this offer is made or an authorized agent ("Customer") delivered to Company within 30 days from the date of the Proposal. If Customer accepts the Proposal by placing an order, without the addition of any other terms and conditions of sale or any other modification, Customer's order shall be deemed acceptance of the Proposal subject to Company's terms and conditions. If Customer's order is expressly conditioned upon Company's acceptance or assent to terms and/or conditions other than those expressed herein, return of such order by Company with Company's terms and conditions attached or referenced serves as Company's notice of objection to Customer's terms and as Company's counter-offer to provide Work in accordance with the Proposal and the Company terms and conditions. If Customer does not reject or object in writing to Company within 10 days, Company's counter-offer will be deemed accepted. Customer's acceptance of the Work by Company will in any event constitute an acceptance by Customer of Company's terms and conditions. This Agreement is subject to credit approval by Company. Upon disapproval of credit, Company may delay or suspend performance or, at its option, renegotiate prices and/or terms and conditions with Customer. If Company and Customer are unable to agree on such revisions, this Agreement shall be cancelled without any liability, other than Customer's obligation to pay for Work rendered by Company to the date of cancellation.

2. Pricing and Taxes. Unless otherwise noted, the price in the Proposal includes standard ground transportation and, if required by law, all sales, consumer, use and similar taxes legally enacted as of the date hereof for equipment and material installed by Company. Tax exemption is contingent upon Customer furnishing appropriate certificates evidencing Customer's tax exempt status. Company shall charge Customer additional costs for bonds agreed to be provided. Equipment sold on an uninstalled basis and any taxable labor/labour do not include sales tax and taxes will be added. Following acceptance without addition of any other terms and condition of sale or any other modification by Customer, the prices stated are firm provided that notification of release for immediate production and shipment is received at the factory not later than 3 months from order receipt. If such release is received later than 3 months from order receipt date, prices will be increased a straight 1% (not compounded) for each one-month period (or part thereof) beyond the 3 month firm price period up to the date of receipt of such release. If such release is not received within 6 months after date of order receipt, the prices are subject to renegotiation, or at Company's option, the order will be cancelled. Any delay in shipment caused by Customer's actions will subject prices to increase equal to the percentage increase in list prices during that period of delay and Company may charge Customer with incurred storage fees.

3. Exclusions from Work. Company's obligation is limited to the Work as defined and does not include any modifications to the Work site under the Americans With Disabilities Act or any other law or building code(s). In no event shall Company be required to perform work Company reasonably believes is outside of the defined Work without a written change order signed by Customer and Company.

4. Performance. Company shall perform the Work in accordance with industry standards generally applicable in the area under similar circumstances as of the time Company performs the Work. Company may refuse to perform any Work where working conditions could endanger property or put at risk the safety of persons. Unless otherwise agreed to by Customer and Company, at Customer's expense and before the Work begins, Customer will provide any necessary access platforms, catwalks to safely perform the Work in compliance with OSHA or state industrial safety regulations.

5. Payment. Customer shall pay Company's invoices within net 30 days of invoice date. Company may invoice Customer for all equipment or material furnished, whether delivered to the installation site or to an off-site storage facility and for all Work performed on-site or off-site. No retention shall be withheld from any payments except as expressly agreed in writing by Company, in which case retention shall be reduced per the contract documents and released no later than the date of substantial completion. Under no circumstances shall any retention be withheld for the equipment portion of the order. If payment is not received as required, Company may suspend performance and the time for completion shall be extended for a reasonable period of time not less than the period of suspension. Customer shall be liable to Company for all reasonable shutdown, standby and start-up costs as a result of the suspension. Company reserves the right to add to any account outstanding for more than 30 days a service charge equal to 1.5% of the principal amount due at the end of each month. Customer shall pay all costs (including attorneys' fees) incurred by Company in attempting to collect amounts due and otherwise enforcing these terms and conditions. If requested, Company will provide appropriate lien waivers upon receipt of payment. Customer agrees that, unless Customer makes payment in advance, Company will have a purchase money security interest in all equipment from Company to secure payment in full of all amounts due Company and its order for the equipment, together with these terms and conditions, form a security agreement. Customer shall keep the equipment free of all taxes and encumbrances, shall not remove the equipment from its original installation point and shall not assign or transfer any interest in the equipment until all payments due Company have been made.

6. Time for Completion. Except to the extent otherwise expressly agreed in writing signed by an authorized representative of Company, all dates provided by Company or its representatives for commencement, progress or completion are estimates only. While Company shall use commercially reasonable efforts to meet such estimated dates, Company shall not be responsible for any damages for its failure to do so.

7. Access. Company and its subcontractors shall be provided access to the Work site during regular business hours, or such other hours as may be requested by Company and acceptable to the Work site' owner or tenant for the performance of the Work, including sufficient areas for staging, mobilization, and storage. Company's access to correct any emergency condition shall not be restricted. Customer grants to Company the right to remotely connect (via phone modem, internet or other agreed upon means) to Customer's building automation system (BAS) and or HVAC equipment to view, extract, or otherwise collect and retain data from the BAS, HVAC equipment, or other building systems, and to diagnose and remotely make repairs at Customer's request.

8. Completion. Notwithstanding any other term or condition herein, when Company informs Customer that the Work has been completed, Customer shall inspect the Work in the presence of Company's representative, and Customer shall either (a) accept the Work in its entirety in writing, or (b) accept the Work in part and specifically identify, in writing, any exception items. Customer agrees to re-inspect any and all excepted items as soon as Company informs Customer that all such excepted items have been completed. The initial acceptance inspection shall take place within ten (10) days from the date when Company informs Customer that the Work has been completed. Any subsequent re-inspection of excepted items shall take place within five (5) days from the date when Company informs Customer that the excepted items have been completed. Customer's failure to cooperate and complete any of said inspections within the required time limits shall constitute complete acceptance of the Work as of ten (10) days from date when Company informs Customer that the Work, or the excepted items, if applicable, has/have been completed.

9. Permits and Governmental Fees. Company shall secure (with Customer's assistance) and pay for building and other permits and governmental fees, licenses, and inspections necessary for proper performance and completion of the Work which are legally required when bids from Company's subcontractors are received, negotiations thereon concluded, or the effective date of a relevant Change Order, whichever is later. Customer is responsible for necessary approvals, easements, assessments and charges for construction, use or occupancy of permanent structures or for permanent changes to existing facilities. If the cost of such permits, fees, licenses and inspections are not included in the Proposal, Company will invoice Customer for such costs.

10. Utilities During Construction. Customer shall provide without charge to Company all water, heat, and utilities required for performance of the Work.

11. Concealed or Unknown Conditions. In the performance of the Work, if Company encounters conditions at the Work site that are (i) subsurface or otherwise concealed physical conditions that differ materially from those indicated on drawings expressly incorporated herein or (ii) unknown physical conditions of an unusual nature that differ materially from those conditions ordinarily found to exist and generally recognized as inherent in construction activities of the type and character as the Work, Company shall notify Customer of such conditions promptly, prior to significantly disturbing same. If such conditions differ materially and cause an increase in Company's cost of, or time required for, performance of any part of the Work, Company shall be entitled to, and Customer shall consent by Change Order to, an equitable adjustment in the Contract Price, contract time, or both.



12. Pre-Existing Conditions. Company is not liable for any claims, damages, losses, or expenses, arising from or related to conditions that existed in, on, or upon the Work site before the Commencement Date of this Agreement ("Pre-Existing Conditions"), including, without limitation, damages, losses, or expenses involving Pre-Existing Conditions of building envelope issues, mechanical issues, plumbing issues, and/or indoor air quality issues involving mold/mould and/or fungi. Company also is not liable for any claims, damages, losses, or expenses, arising from or related to work done by or services provided by individuals or entities that are not employed by or hired by Company.

13. Asbestos and Hazardous Materials. Company's Work and other services in connection with this Agreement expressly excludes any identification, abatement, cleanup, control, disposal, removal or other work connected with asbestos, polychlorinated biphenyl ("PCB"), or other hazardous materials (hereinafter, collectively, "Hazardous Materials"). Customer warrants and represents that, except as set forth in a writing signed by Company, there are no Hazardous Materials on the Work site that will in any way affect Company's Work and Customer has disclosed to Company the existence and location of any Hazardous Materials in all areas within which Company will be performing the Work. Should Company become aware of or suspect the presence of Hazardous Materials, Company may immediately stop work in the affected area and shall notify Customer. Customer will be exclusively responsible for taking any and all action necessary to correct the condition in accordance with all applicable laws and regulations. Customer shall be exclusively responsible for and, to the fullest extent permitted by law, shall indemnify and hold harmless Company (including its employees, agents and subcontractors) from and against any loss, claim, liability, fees, penalties, injury (including death) or liability of any nature, and the payment thereof arising out of or relating to any Hazardous Materials on or about the Work site, not brought onto the Work site by Company. Company shall be required to resume performance of the Work in the affected area only in the absence of Hazardous Materials or when the affected area has been rendered harmless. In no event shall Company be obligated to transport or handle Hazardous Materials, provide any notices to any governmental agency, or examine the Work site for the presence of Hazardous Materials.

14. Force Majeure. Company's duty to perform under this Agreement is contingent upon the non-occurrence of an Event of Force Majeure. If Company shall be unable to carry out any material obligation under this Agreement due to an Event of Force Majeure, this Agreement shall at Company's election (i) remain in effect but Company's obligations shall be suspended until the uncontrollable event terminates or (ii) be terminated upon 10 days notice to Customer, in which event Customer shall pay Company for all parts of the Work furnished to the date of termination. An "Event of Force Majeure" shall mean any cause or event beyond the control of Company. Without limiting the foregoing, "Event of Force Majeure" includes: acts of God; acts of terrorism, war or the public enemy; flood; earthquake; tornado; storm; fire; civil disobedience; pandemic insurrections; riots; labor/labour disputes; labor/labour or material shortages; sabotage; restraint by court order or public authority (whether valid or invalid), and action or non-action by or inability to obtain or keep in force the necessary governmental authorizations, permits, licenses, certificates or approvals if not caused by Company; and the requirements of any applicable government in any manner that diverts either the material or the finished product to the direct or indirect benefit of the government.

15. Customer's Breach. Each of the following events or conditions shall constitute a breach by Customer and shall give Company the right, without an election of remedies, to terminate this Agreement or suspend performance by delivery of written notice: (1) Any failure by Customer to pay amounts when due; or (2) any general assignment by Customer for the benefit of its creditors, or if Customer becomes bankrupt or insolvent or takes the benefit of any statute for bankrupt or insolvent debtors, or makes or proposes to make any proposal or arrangement with creditors, or if any steps are taken for the winding up or other termination of Customer or the liquidation of its assets, or if a trustee, receiver, or similar person is appointed over any of the assets or interests of Customer; (3) Any representation or warranty furnished by Customer in this Agreement is false or misleading in any material respect when made; or (4) Any failure by Customer to perform or comply with any material provision of this Agreement. Customer shall be liable to Company for all Work furnished to date and all damages sustained by Company (including lost profit and overhead).

16. Indemnity. To the fullest extent permitted by law, Company and Customer shall indemnify, defend and hold harmless each other from any and all claims, actions, costs, expenses, damages and liabilities, including reasonable attorneys' fees, resulting from death or bodily injury or damage to real or tangible personal property, to the extent caused by the negligence or misconduct of their respective employees or other authorized agents in connection with their activities within the scope of this Agreement. Neither party shall indemnify the other against claims, damages, expenses or liabilities to the extent attributable to the acts or omissions of the other party. If the parties are both at fault, the obligation to indemnify shall be proportional to their relative fault. The duty to indemnify will continue in full force and effect, notwithstanding the expiration or early termination hereof, with respect to any claims based on facts or conditions that occurred prior to expiration or termination.

17. Limitation of Liability. NOTWITHSTANDING ANYTHING TO THE CONTRARY, IN NO EVENT SHALL COMPANY BE LIABLE FOR ANY SPECIAL, INCIDENTAL, INDIRECT CONSEQUENTIAL, OR PUNITIVE OR EXEMPLARY DAMAGES (INCLUDING WITHOUT LIMITATION BUSINESS INTERRUPTION, LOST DATA, LOST REVENUE, LOST PROFITS, LOST DOLLAR SAVINGS, OR LOST ENERGY USE SAVINGS, EVEN IF A PARTY HAS BEEN ADVISED OF SUCH POSSIBLE DAMAGES OR IF SAME WERE REASONABLY FORESEEABLE AND REGARDLESS OF WHETHER THE CAUSE OF ACTION IS FRAMED IN CONTRACT, NEGLIGENCE, ANY OTHER TORT, WARRANTY, STRICT LIABILITY, OR PRODUCT LIABILITY). In no event will Company's liability in connection with the provision of products or services or otherwise under this Agreement exceed the entire amount paid to Company by Customer under this Agreement.

18. Patent Indemnity. Company shall protect and indemnify Customer from and against all claims, damages, judgments and loss arising from infringement or alleged infringement of any United States patent by any of the goods manufactured by Company and delivered hereunder, provided that in the event of suit or threat of suit for patent infringement, Company shall promptly be notified and given full opportunity to negotiate a settlement. Company does not warrant against infringement by reason of Customer's design of the articles or the use thereof in combination with other materials or in the operation of any process. In the event of litigation, Customer agrees to reasonably cooperate with Company. In connection with any proceeding under the provisions of this Section, all parties concerned shall be entitled to be represented by counsel at their own expense.

19. Limited Warranty. Company warrants for a period of 12 months from the date of substantial completion ("Warranty Period") commercial equipment manufactured and installed by Company against failure due to defects in material and manufacture and that the labor/labour furnished is warranted to have been properly performed (the "Limited Warranty"). Trane equipment sold on an uninstalled basis is warranted in accordance with Company's standard warranty for supplied equipment. **Product manufactured by Company that includes required startup and is sold in North America will not be warranted by Company unless Company performs the product start-up.** Substantial completion shall be the earlier of the date that the Work is sufficiently complete so that the Work can be utilized for its intended use or the date that Customer receives beneficial use of the Work. If such defect is discovered within the Warranty Period, Company will correct the defect or furnish replacement equipment (or, at its option, parts therefor) and, if said equipment was installed pursuant hereto, labor/labour associated with the replacement of parts or equipment not conforming to this Limited Warranty. Defects must be reported to Company within the Warranty Period. Exclusions from this Limited Warranty include damage or failure arising from: wear and tear; corrosion, erosion, deterioration; Customer's failure to follow the Company-provided maintenance plan; refrigerant not supplied by Trane; and modifications made by others to Company's equipment. Company shall not be obligated to pay for the cost of lost refrigerant. Notwithstanding the foregoing, all warranties provided herein terminate upon termination or cancellation of this Agreement. No warranty liability whatsoever shall attach to Company until the Work has been paid for in full and then said liability shall be limited to the lesser of Company's cost to correct the defective Work and/or the purchase price of the equipment shown to be defective. Equipment, material and/or parts that are not manufactured by Company are not warranted by Company and have such warranties as may be extended by the respective manufacturer. **THE WARRANTY AND LIABILITY SET FORTH IN THIS AGREEMENT ARE IN LIEU OF ALL OTHER WARRANTIES AND LIABILITIES, WHETHER IN CONTRACT OR IN NEGLIGENCE, EXPRESS OR IMPLIED, IN LAW OR IN FACT, INCLUDING IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE AND/OR OTHERS ARISING FROM COURSE OF DEALING OR TRADE. COMPANY MAKES NO REPRESENTATION OR WARRANTY EXPRESS OR IMPLIED REGARDING PREVENTION BY THE WORK, OR ANY COMPONENT THEREOF, OF MOLD/MOULD, FUNGUS, BACTERIA, MICROBIAL GROWTH, OR ANY OTHER CONTAMINATES. COMPANY SPECIFICALLY DISCLAIMS ANY LIABILITY IF THE WORK OR ANY COMPONENT THEREOF IS USED TO PREVENT OR INHIBIT THE GROWTH OF SUCH MATERIALS.**

20. Insurance. Company agrees to maintain the following insurance while the Work is being performed with limits not less than shown below and will, upon request from Customer, provide a Certificate of evidencing the following coverage:

Commercial General Liability \$2,000,000 per occurrence



Automobile Liability \$2,000,000 CSL
Workers Compensation Statutory Limits

If Customer has requested to be named as an additional insured under Company's insurance policy, Company will do so but only subject to Company's manuscript additional insured endorsement under its primary Commercial General Liability policies. In no event does Company waive its right of subrogation.

21. Commencement of Statutory Limitation Period. Except as to warranty claims, as may be applicable, any applicable statutes of limitation for acts or failures to act shall commence to run, and any alleged cause of action stemming therefrom shall be deemed to have accrued, in any and all events not later than the last date that Company or its subcontractors physically performed work on the project site.

22. General. Except as provided below, to the maximum extent provided by law, this Agreement is made and shall be interpreted and enforced in accordance with the laws of the state or province in which the Work is performed, without regard to choice of law principles which might otherwise call for the application of a different state's or province's law. Any dispute arising under or relating to this Agreement that is not disposed of by agreement shall be decided by litigation in a court of competent jurisdiction located in the state or province in which the Work is performed. Any action or suit arising out of or related to this Agreement must be commenced within one year after the cause of action has accrued. To the extent the Work site is owned and/or operated by any agency of the Federal Government, determination of any substantive issue of law shall be according to the Federal common law of Government contracts as enunciated and applied by Federal judicial bodies and boards of contract appeals of the Federal Government. This Agreement contains all of the agreements, representations and understandings of the parties and supersedes all previous understandings, commitments or agreements, oral or written, related to the subject matter hereof. This Agreement may not be amended, modified or terminated except by a writing signed by the parties hereto. No documents shall be incorporated herein by reference except to the extent Company is a signatory thereon. If any term or condition of this Agreement is invalid, illegal or incapable of being enforced by any rule of law, all other terms and conditions of this Agreement will nevertheless remain in full force and effect as long as the economic or legal substance of the transaction contemplated hereby is not affected in a manner adverse to any party hereto. Customer may not assign, transfer, or convey this Agreement, or any part hereof, or its right, title or interest herein, without the written consent of the Company. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of Customer's permitted successors and assigns. This Agreement may be executed in several counterparts, each of which when executed shall be deemed to be an original, but all together shall constitute but one and the same Agreement. A fully executed facsimile copy hereof or the several counterparts shall suffice as an original.

23. Equal Employment Opportunity/Affirmative Action Clause. Company is a federal contractor that complies fully with Executive Order 11246, as amended, and the applicable regulations contained in 41 C.F.R. Parts 60-1 through 60-60, 29 U.S.C. Section 793 and the applicable regulations contained in 41 C.F.R. Part 60-741; and 38 U.S.C. Section 4212 and the applicable regulations contained in 41 C.F.R. Part 60-250 Executive Order 13496 and Section 29 CFR 471, appendix A to subpart A, regarding the notice of employee rights in the United States and with Canadian Charter of Rights and Freedoms Schedule B to the Canada Act 1982 (U.K.) 1982, c. 11 and applicable Provincial Human Rights Codes and employment law in Canada.

24. U.S. Government Work.

The following provision applies only to direct sales by Company to the US Government. The Parties acknowledge that all items or services ordered and delivered under this Agreement are Commercial Items as defined under Part 12 of the Federal Acquisition Regulation (FAR). In particular, Company agrees to be bound only by those Federal contracting clauses that apply to "commercial" suppliers and that are contained in FAR 52.212-5(e)(1). Company complies with 52.219-8 or 52.219-9 in its service and installation contracting business.

The following provision applies only to indirect sales by Company to the US Government. As a Commercial Item Subcontractor, Company accepts only the following mandatory flow down provisions: 52.219-8; 52.222-26; 52.222-35; 52.222-36; 52.222-39; 52.247-64. If the Work is in connection with a U.S. Government contract, Customer certifies that it has provided and will provide current, accurate, and complete information, representations and certifications to all government officials, including but not limited to the contracting officer and officials of the Small Business Administration, on all matters related to the prime contract, including but not limited to all aspects of its ownership, eligibility, and performance. Anything herein notwithstanding, Company will have no obligations to Customer unless and until Customer provides Company with a true, correct and complete executed copy of the prime contract. Upon request, Customer will provide copies to Company of all requested written communications with any government official related to the prime contract prior to or concurrent with the execution thereof, including but not limited to any communications related to Customer's ownership, eligibility or performance of the prime contract. Customer will obtain written authorization and approval from Company prior to providing any government official any information about Company's performance of the work that is the subject of the Proposal or this Agreement, other than the Proposal or this Agreement.

25. Limited Waiver of Sovereign Immunity. If Customer is an Indian tribe (in the U.S.) or a First Nation or Band Council (in Canada), Customer, whether acting in its capacity as a government, governmental entity, a duly organized corporate entity or otherwise, for itself and for its agents, successors, and assigns: (1) hereby provides this limited waiver of its sovereign immunity as to any damages, claims, lawsuit, or cause of action (herein "Action") brought against Customer by Company and arising or alleged to arise out of the furnishing by Company of any product or service under this Agreement, whether such Action is based in contract, tort, strict liability, civil liability or any other legal theory; (2) agrees that jurisdiction and venue for any such Action shall be proper and valid (a) if Customer is in the U.S., in any state or United States court located in the state in which Company is performing this Agreement or (b) if Customer is in Canada, in the superior court of the province or territory in which the work was performed; (3) expressly consents to such Action, and waives any objection to jurisdiction or venue; (4) waives any requirement of exhaustion of tribal court or administrative remedies for any Action arising out of or related to this Agreement; and (5) expressly acknowledges and agrees that Company is not subject to the jurisdiction of Customer's tribal court or any similar tribal forum, that Customer will not bring any action against Company in tribal court, and that Customer will not avail itself of any ruling or direction of the tribal court permitting or directing it to suspend its payment or other obligations under this Agreement. The individual signing on behalf of Customer warrants and represents that such individual is duly authorized to provide this waiver and enter into this Agreement and that this Agreement constitutes the valid and legally binding obligation of Customer, enforceable in accordance with its terms.

1-26.251-10(0315)
Supersedes 1-26.251-10(0614)

COUNTY OF GREENSVILLE
BUILDING AND PLANNING DEPARTMENT

TO: Brenda N. Parson, Acting County Administrator
FROM: Charles M. Veliky, ^{CMV} Building/Fire Official
RE: Replacement of the Greenville County Circuit Clerk's Office Roofing
DATE: March 27, 2019

The flat roof portions of the Clerk's Office consist of an EPDM rubber membrane that has reached the end of its 20 year life expectancy and is showing signs of age.

Money for replacement of this membrane with a new TPO energy efficient membrane was allocated in the Capital Improvements Plan.

Staff has advertised for and accepted bids for the replacement. Two bids were received and are attached.

Staff is recommending the project be awarded to the low bidder, Roof Services of Virginia, in the amount of \$58,000.

CMV/tcp

Attachment

RESOLUTION # 19-142
REPLACEMENT OF EPDM FLAT ROOFING MEMBRANE ON
GREENSVILLE COUNTY CIRCUIT COURT CLERK'S OFFICE

WHEREAS, the flat roofing membrane on the Greenville County Circuit Court Clerk's Office has reached the end of its 20 years life expectancy;

WHEREAS, funding for replacement of the flat roofing membrane has been allocated in the current year Capital Improvement Program;

WHEREAS, replacement of the roofing membrane was properly advertised and bid;

WHEREAS, two (2) bids were received and reviewed by staff;

WHEREAS, staff recommends awarding a contract to the low bidder, Roof Services of Virginia;

THEREFORE, it is accordingly hereby resolved that:

- Greenville County accepts Roof Services of Virginia's low bid of \$58,000 for replacement of the Circuit Court Clerk's Office flat roofing membrane,
- Greenville County awards a contract to Roof Services of Virginia for replacement of the flat roofing membrane in the amount of \$58,000,
- Greenville County's Board of Supervisors authorize the interim County Administrator to execute the contract upon satisfactory review by the County Attorney.

Michael W. Ferguson, Chairman
Greenville County Board of Supervisors

ATTEST:

Brenda N. Parson, Clerk
Greenville County Board of Supervisors

Adopted this 1st day of April, 2019

**SPECIFICATIONS
GREENSVILLE COUNTY CIRCUIT COURT CLERK'S OFFICE
EPDM ROOF REPLACEMENT**

337 S. Main Street, Emporia, VA 23847

This form shall be completed and returned in a sealed envelope prior to **2:00 p.m., Wednesday, March 27, 2019**, to the Greenville County Government Building, 1781 Greenville County Circle, Emporia, VA 23847.

I propose to perform the work contained in the specifications for this job in the amount of:

Fifty eight thousand & 00/100 DOLLARS

BASE BID

\$ 58,000⁰⁰
Fee

BID ADDITIVES

- Cost per square foot for replacement of three-inch (3") insulation, if required.

\$ 3⁵⁰ SF

Company Name:

ROOF SERVICES

Address:

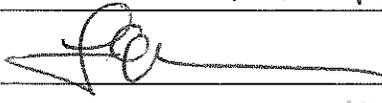
2621 Cogbill Rd

N. Chesterfield VA 23234

Contractor's State Registration Number

2701034376 A

Authorized Signature

 For Roof Services

**SPECIFICATIONS
GREENSVILLE COUNTY CIRCUIT COURT CLERK'S OFFICE
EPDM ROOF REPLACEMENT**

337 S. Main Street, Emporia, VA 23847

This form shall be completed and returned in a sealed envelope prior to 2:00 p.m., Wednesday, March 27, 2019, to the Greenville County Government Building, 1781 Greenville County Circle, Emporia, VA 23847.

I propose to perform the work contained in the specifications for this job in the amount of:

BASE BID \$ 89,700.00

BID ADDITIVES

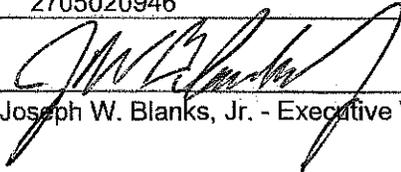
- Cost per square foot for replacement of three-inch (3") insulation, if required. \$ 4.00 SF

Company Name: Roof Systems of VA, Inc.

Address: 501 Jefferson Davis Highway

Richmond, VA 23224

Contractor's State Registration Number 2705020946

Authorized Signature 
Joseph W. Blanks, Jr. - Executive Vice President

COUNTY OF GREENSVILLE
BUILDING AND PLANNING DEPARTMENT

TO: The Honorable Board of Supervisors

FROM: Linwood E. Pope, Jr., Director of Planning 

RE: Washington Park Phase VI CDBG Application

DATE: March 27, 2019

At the March 18, 2019 meeting of the Greenville County Board of Supervisors, the Board approved Resolution 19-131 which committed local funds for the proposed Washington Park Phase VI Community Development Block Grant Application. (see attachment "A")

Since the passing of the Resolution on March 18, 2019, two developments have taken place that has required staff to make significant changes to the project. One LMI family has moved from the project area, therefore staff could not count that family as low to moderate income beneficiaries in the projects application. The house will still be used to create a home ownership opportunity, but because it is currently vacant, the beneficiary data in the application must be adjusted.

A mistake in the consulting engineers cost estimate for infrastructure improvements was discovered. After correcting the mistake, the maximum CDBG expenditure for the project was exceeded, thus staff had to adjust the project boundaries so that the project would fall within DHCD's cost limits. Staff had to eliminate one household from the projects area so the project would fall within the required cost limits.

Attached is the new Project Area Map showing the beneficiaries of the Phase VI area.

The project will consist of housing rehabilitation and infrastructure improvements. There are now 14 houses in the project area containing 20 residents of which 18 are low to moderate income. The project will consist of the following:

- 2 owner occupied housing rehabs
- 4 owner occupied substantial reconstructions
- 4 Home ownership opportunities
- 580 lf of 24" RCP Storm Sewer Piping
- 2-VDOT DI-3 Drop Inlets
- 420 lf VDOT CG-6 Curb and Gutter
- 359 sq. yds of Concrete Sidewalks
- 54 lf of VDOT CG-9D Concrete Entrance
- Regrade 900 lf of existing ditch
- 24 lf of 15" RCP Driveway Culvert
- 120 lf of 18" 18" RCP Driveway Culvert, and
- Installation of 4 streetlights

The total budget (see attached) is now \$1,399,179. The Budget breakdown is as follows:

CDBG Request	\$1,205,356	
Greensville County In Kind Match	50,223	(non-cash-Employees time)
Greensville County Cash Match	57,600	(FY20-\$39,000, FY21-\$18,600)
SVDC Cash Match	<u>86,000</u>	(Acquisition)
Total Budget	\$1,399,179	

Staff will discuss the attached budget in depth at the Board Meeting and will be glad to answer any questions you may have.

Staff is requesting that the Board adopt the attached Resolution (required by DHCD) that commits local funds to the project.

LEP, Jr./tcp

RESOLUTION #19-143
WASHINGTON PARK COMMUNITY DEVELOPMENT PROGRAM
PHASE VI

WHEREAS, Greenville County wishes to apply for Virginia Community Development Block Grant funds for the Washington Park Community; and

WHEREAS, the funds will be for Housing Rehabilitation and Infrastructure improvements; and

WHEREAS, it is projected that 20 residents in the Washington Park Community will benefit from the implementation of this project, of which 18 will be low-and moderate-income persons; and

WHEREAS, Greenville County is requesting \$1,205,356 in Community Development Block Grant Funds from the Virginia Department of Housing and Community Development; and

WHEREAS, Greenville County will expend funds in the amount of \$50,223 as 'in kind' contributions; and

WHEREAS, Greenville County will expend funds in the amount of \$57,600 as cash contributions of which \$39,000 will be expended in FY 2020, and \$18,600 will be expended in FY 2021; and

WHEREAS, the Southern Virginia Development Corporation will expend \$86,000 as cash contributions; and

WHEREAS, the total Washington Park Community Development Program's budget is \$1,399,179; and

NOW, THEREFORE, BE IT RESOLVED that Brenda N. Parson, Acting Greenville County Administrator is hereby authorized to sign and submit appropriate documents for the submittal of this Virginia Community Development Block Grant Proposal.

Michael W. Ferguson, Chairman
Greenville County Board of Supervisors

ATTEST:

Brenda N. Parson, Clerk
Greenville County Board of Supervisors

Adopted this 18th day of March, 2019.

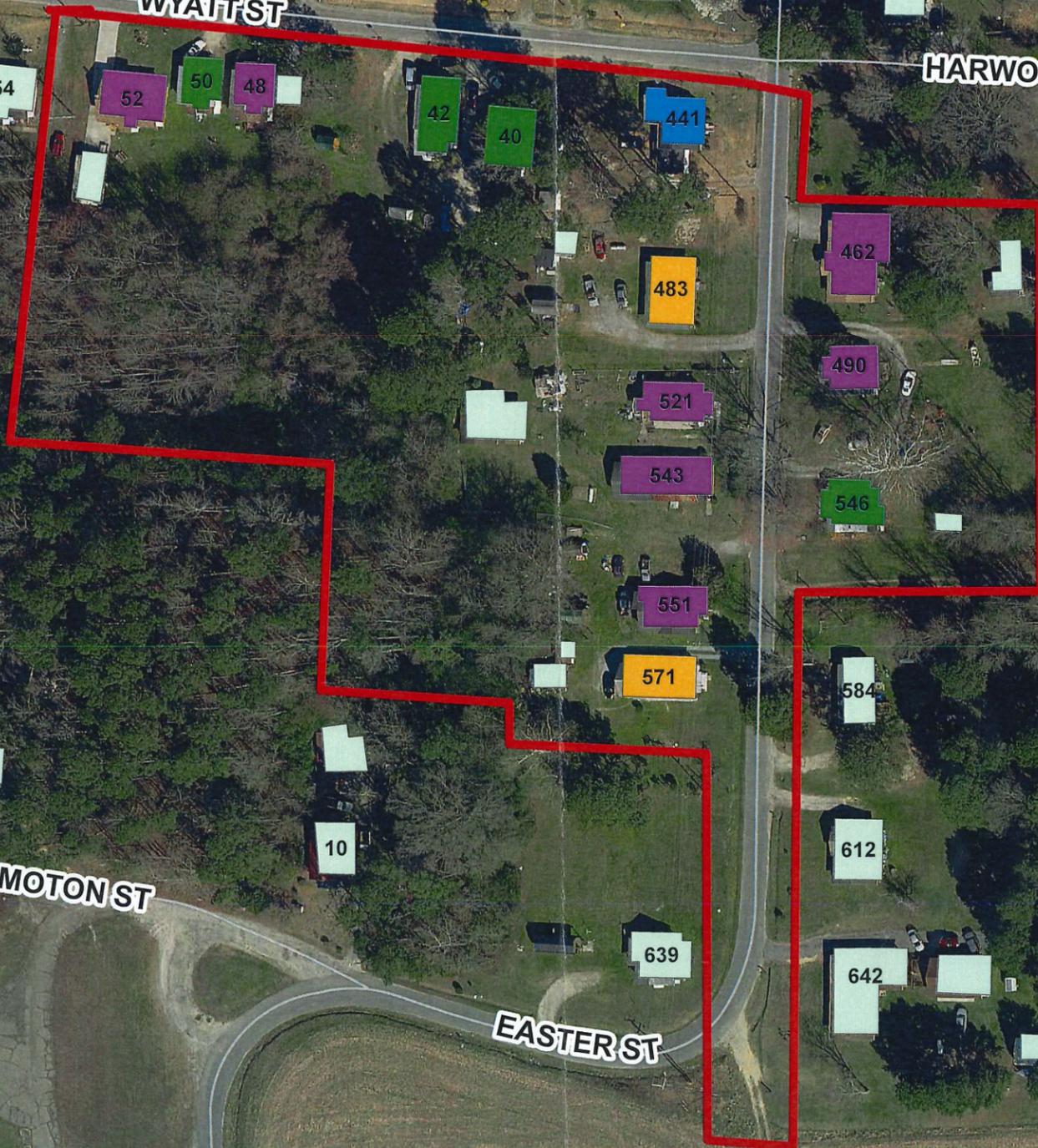
Greenville County Project Budget for Washington Park Community Development Program, Phase VI

BUDGET LINE ITEM	IDIS #	TOTAL BUDGET	CDBG BUDGET	NON-CDBG BUDGET	NON-CDBG SOURCE
ADMINISTRATION					
Administration		74,000.00	34,000.00	40,000.00	G'ville Co In-Kind
Audit		400.00		400.00	G'ville Co Cash
Advertising		3,000.00	3,000.00		
Legal		4,000.00	4,000.00		
Postage and Office Supplies		2,000.00	2,000.00		
Workshop Expenses and Travel		2,500.00	2,500.00		
Project Sign		500.00	500.00		
Subtotal		86,400.00	46,000.00	40,400.00	
OWNER OCCUPIED HOUSING REHABILITATION					
Home Maintenance Education Program		400.00	400.00		
Lead Insp/Clearance		200.00	200.00		
Landfill Fees		200.00		200.00	G'ville Co Cash
2 Rehabs		40,000.00	40,000.00		
Rehabilitation Specialist		4,000.00	4,000.00		
Subtotal		44,800.00	44,600.00	200.00	
OWNER OCCUPIED SUBSTANTIAL RECONSTRUCTION					
Landfill Fees		24,000.00		24,000.00	G'ville Co Cash
Permit Fees		920.00		920.00	G'ville Co In-Kind
Demo (4 Houses)		28,000.00	28,000.00		
4 Substantial Reconstruction		320,000.00	320,000.00		
Asbestos		3,200.00	3,200.00		
Rehabilitation Specialist		32,000.00	32,000.00		
Home Maintenance Education Program		800.00	800.00		
Subtotal		408,920.00	384,000.00	24,920.00	
HOMEOWNERSHIP CREATION					
Demo (4 Houses)		28,000.00	28,000.00		
4 Substantial Reconstruction		320,000.00	320,000.00		
Home Maintenance Education Program		800.00	800.00		
Asbestos Testing		3,200.00	3,200.00		
Rehabilitation Specialist		32,000.00	32,000.00		
Landfill Fees		24,000.00		24,000.00	G'ville Co Cash
Permit Fees		920.00		920.00	G'ville Co In-Kind
Legal Expenses		9,000.00		9,000.00	G'ville Co Cash
Property Acquisition		86,000.00		86,000.00	SVDC
Subtotal		503,920.00	384,000.00	119,920.00	
STREET IMPROVEMENTS					
Engineer Design		25,428.00	25,428.00		
Bid Preparation		3,633.00	3,633.00		
Construction Administration		7,265.00	7,265.00		
Easements/Legal		25,000.00	25,000.00		
Geotechnical Testing		6,000.00	6,000.00		
Construction Inspection		8,383.00		8,383.00	G'ville Co In-Kind
Construction		279,430.00	279,430.00		
Subtotal		355,139.00	346,756.00	8,383.00	
Total Project		1,399,179.00	1,205,356.00	193,823.00	

	\$ 57,600	G'ville Co Cash
	\$ 50,223	G'ville Co In-Kind
	\$ 86,000	SVDC
	<u>\$ 193,823</u>	
	\$ 39,000	FY2020 County
	\$ 18,600	FY2021 County
	<u>\$ 57,600</u>	



WASHINGTON PARK, PHASE VI PROPOSED PROJECT AREA



Legend	
	VACANT
	OO LMI
	OO NON LMI
	HOO

