King and Queen County
Founded 1691 in Virginia

County Administrator's Office
242 Allen's Circle, P. O. Box 177
King and Queen Court House, Virginia 23085
Phone: (804) 785-5975 Fax: (804) 785-5999

King and Queen County
Board of Supervisors Meeting

Monday, January 11, 2021
7:00 P.M.

AGENDA

1. Opening of the Meeting – County Administrator Thomas Swartzwelder
2. Election of the Chairman of the Board of Supervisors
3. Election of the Vice-Chairman of the Board of Supervisors
4. Appointment of Clerk of the Board of Supervisors for 2021
5. Resolution fixing the date, time and place of the regular meetings of the Board of Supervisors
6. Invocation and Pledge of Allegiance to the Flag of the United States
7. Approval and Signing of the December 14, 2020 minutes
8. Approval and Signing of the January 2021 warrants and appropriations
9. Public Comment Period
10. Director of Social Services & School Superintendent Reports
11. Presentation of FY2019 Audit – Robinson, Farmer, Cox Associates
12. Budget Amendment – E-Summons Fund (Sheriff)
13. Appointments/Reappointments to various Boards and Commissions
14. County Administrator's Comments
15. Board of Supervisors Comments
16. Closed Session

AGENDA: January 11, 2021 Regular Meeting

ITEM #1:

Opening of Meeting – Tom Swartzwelder, County Administrator

ACTION REQUESTED:

None required.

SUMMARY OF INFORMATION:

None

ATTACHMENTS:

None

AGENDA: ***January 11, 2021 Regular Meeting***

ITEM #2:

Election of Chairman of the Board of Supervisors for 2021

ACTION REQUESTED:

Nominations for Chairman

SUMMARY OF INFORMATION:

None

ATTACHMENTS:

None

AGENDA: January 11, 2021 Regular Meeting

ITEM #3:

Election of Vice-Chairman of the Board of Supervisors for 2021

ACTION REQUESTED:

Nominations for Chairman

SUMMARY OF INFORMATION:

None

ATTACHMENTS:

None

AGENDA: January 11, 2021 Regular Meeting

ITEM #4:

Appointment of Clerk of the Board for 2021

ACTION REQUESTED:

A motion is needed to appoint Tom Swartzwelder as Clerk of the Board for 2021.

SUMMARY OF INFORMATION:

None

ATTACHMENTS:

None

AGENDA: January 11, 2021 Regular Meeting

ITEM #5:

Resolution fixing the date, time and place of the regular meetings of the Board of Supervisors for 2021

ACTION REQUESTED:

Adoption of resolution setting the date, time and place of the regular meetings and for setting a date for the purpose of holding workshops and to hear presentations, and the date of continued meeting in the event of hazardous weather or other conditions. The resolution setting the meeting dates includes changing the time of the workshop meeting from 7:00 P.M. to 6:00 P.M.

ATTACHMENTS:

- Resolution setting regular meeting dates
- Resolution fixing the date in the event of hazardous weather or other conditions

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King and Queen County
Board of Supervisors Meeting Dates

King and Queen County Courts and Administration Building

Regular Meeting – 2nd Monday of each month/General District Courtroom 7:00 P.M.

Presentations/Workshops – 4th Monday of each month/2nd Floor Conference Room 6:00 P.M.

Schedule of Meeting Dates
2021

January 11, 2021	July 12, 2021
January 25, 2021	July 26, 2021
February 8, 2021	August 9, 2021
February 22, 2021	August 23, 2021
March 8, 2021	September 13, 2021
March 22, 2021	September 27, 2021
April 12, 2021	**October 12, 2021***
April 26, 2021	October 25, 2021
May 10 ,2021	**November 15, 2021***
May 24, 2021	November 22, 2021
June 14, 2021	December 20, 2021
June 28, 2021	December 27, 2021

****NOTES****

October Regular meeting falls on Columbus Day, moved to Tuesday, October 12, 2021
November Regular meeting falls during the VACo Annual Conference, moved to Monday, November 15, 2021

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KING AND QUEEN COUNTY BOARD OF SUPERVISORS' RESOLUTION FIXING THE DATE OF THE REGULAR MEETING AND THE DATE OF THE CONTINUED MEETING IN THE EVENT OF HAZARDOUS WEATHER OR OTHER CONDITIONS AND SETTING DATE FOR THE PURPOSE OF HOLDING WORKSHOPS AND TO HEAR PRESENTATIONS FOR THE BOARD OF SUPERVISORS OF KING AND QUEEN COUNTY, VIRGINIA

WHEREAS, the Board of Supervisors of King and Queen County (the "Board") is required by Section 15.2-1416 of the Code of Virginia, as amended, to set the date, time and place of the regular Board Meeting at the annual Meeting of the Board; and

WHEREAS, Section 15.2-1416 also permits the board to fix the date of days to which a regular meeting shall be continued if the Chairman, or Vice-Chairman if the Chairman is unable to act, finds and declares that weather or other conditions are such that it is hazardous for Board Members to attend the regular meeting.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF KING AND QUEEN COUNTY:

1. **That the regular meeting of the Board shall be held in the King and Queen Courts and Administration Building, General District Courtroom at 7:00 P.M., the 2nd Monday of each month.**

2. **That upon the finding and declaration by the Chairman or Vice-Chairman, if the Chairman is unable to act, that the weather or other conditions are such that it is hazardous for Board members to attend the regular meeting of the Board, such meeting shall be continued until the seventh day immediately following such previously scheduled regular meeting at the same time and place.**

3. **That the fourth Monday of each month at 6:00 P.M., in the King and Queen Courts and Administration Building, 2nd Floor Conference Room be set for the purpose of holding workshops and to receive presentations.**

This resolution is effective immediately.
January 11,2021

AGENDA: January 11, 2021 Regular Meeting

ITEM #6:

Invocation and Pledge of Allegiance to the Flag of the United States of America

ACTION REQUESTED:

None Required

ATTACHMENTS:

None

AGENDA: *January 11, 2021 Regular Meeting*

ITEM #7:

Approval of the December 14, 2020 minutes of the Board of Supervisors

ACTION REQUESTED:

Need a motion and second to approve the December 14, 2020 minutes of the Board of Supervisors

ATTACHMENTS:

- December 14th regular meeting minutes

King and Queen County
Board of Supervisors Meeting
Monday, December 14, 2020

7:00 P.M.

Regular Meeting
King and Queen County Courts and Administration Building
General District Courtroom

Minutes of the Meeting

INVOCATION AND PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES

Chairman Simpkins called the regular meeting to order. Attendance at the meeting by the Board was recorded as follows:
Members in attendance at the Court House: Jim Burns, Lawrence Simpkins and Rusty Bailey.
Member Sherrin Alsop in attendance via video due to health concerns related to the COVID19 virus.
Member Doris Morris was not present.

Rusty Bailey provided the Invocation and led the Pledge of Allegiance to the Flag of the United States.

APPROVAL AND SIGNING OF THE OCTOBER 26, 2020 MINUTES AND NOVEMBER 16, 2020 OF THE BOARD

A motion was made by Mr. Burns and seconded by Mr. Bailey to approve the October 26, 2020 and November 16, 2020 minutes of the Board.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

It was noted that the November workshop meeting was cancelled so there were no minutes to approve for that meeting.

APPROVAL AND SIGNING OF THE DECEMBER 2020 WARRANTS AND APPROPRIATIONS

RATIFICATION OF NOVEMBER RECURRING WARRANTS

A motion was made by Mr. Bailey and seconded by Mr. Burns to ratify the November recurring warrants. It was the consensus at the November regular meeting to cancel the November workshop and to pay the recurring warrants on time and ratify at this meeting.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS

NAYS: NONE
NOT PRESENT: D. H. MORRIS

APPROVAL OF COUNTY WARRANTS FOR THE MONTH OF DECMEBER

A motion was made by Mr. Burns and seconded by Ms. Alsop to approve, subject to audit, the County warrants for the month of December.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

APPROPRIATION OF FY21 NOVEMBER REVENUE TO THE SCHOOL FUND IN THE AMOUNT OF $863,486.32.

A motion was made by Ms. Alsop and seconded by Mr. Burns to approve the appropriations to the School Fund in the amount of $863,486.32, subject to audit.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

QUARTERLY APPROPRIATION TO SCHOOL FOOD SERVICE FUND IN THE AMOUNT OF $87,654.25

A motion was made by Mr. Bailey and seconded by Mr. Burns to approve the quarterly appropriation to the School Food Services fund in the amount of $87,654.25.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

PUBLIC COMMENT PERIOD

No comments were received from the public.

REPORTS FROM THE DIRECTOR OF SOCIAL SERVICES AND SCHOOL SUPERINTENDENT

Social Services Director, Betty Dougherty was not in attendance but had provided her report to the board in advance.

Dr. Carol Carter, School Superintendent provided the following report:

- Advised that holiday cards from the division have been mailed to the supervisors. The design was created by students from CHS.
- The current ADM for the division is 826, the FY21 budget is based on an ADM of 776.

- All winter sports have been cancelled but the Scholastic Bowl will still be held, but will be virtual.
- Right now, fall sports are scheduled to occur in February.
- The division has had several cases of COVID which required quarantine but all cases have been determined to not be school related due to contact tracing.
- The division has been awarded $64,346 in School Security Grant funds. The School Board has decided that they will not ask the Board for the matching funds this year, they will cover from their own budget. It is the first year that all three schools received funding. They intend to use the funds to replace the communications system for the division (telephone system).
- Winter break begins on December 18th and school will reopen on January 4th. They may extend the break for an additional week due to COVID concerns but have not made a final decision.
- She wished the Board a holiday season full of giving, blessings and hoped they all experienced the joy, peace and happiness of the season. She also thanked them for their support of the school division over the past year.

PUBLIC HEARING/BUDGET AMENDMENT FOR THE PURCHASE OF FIRE TRUCK FOR LOWER KING AND QUEEN VOLUNTEER FIRE DEPARTMENT

Chairman Simpkins asked the County Administrator to provide proof of publication and background information.

Mr. Swartzwelder advised that the notice of the public hearing was made in the Rappahannock Times and Tidewater Review on November 25, 2020 and December 2, 2020 and a courtesy copy was also placed in the Country Courier.
This amendment to the County Capital Project Fund in the amount of $500,000 is to assist Lower King and Queen Fire Department with the purchase of a new fire engine. Of this amount, $309,500 represents the purchase price of the Shacklefords Volunteer Fire and Rescue building and grounds (County Station 8 located in the Bohannon Business Park) that the County purchased from them. The remaining $190,500 will be a secured loan to the department for the remaining cost of the apparatus.

Chairman Simpkins opened the floor for public comment. Hearing no comments, the public hearing was closed.

A motion was made by Mr. Burns and seconded by Ms. Alsop to approve the budget amendment and appropriate the $500,000 to the FY21 County Capital Project budget for the purchase of the fire truck.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

PUBLIC HEARING/ORDINANCE TO PAY ONE-TIME $500 BONUS FOR LAW ENFORCEMENT OFFICERS

Chairman Simpkins asked the County Administrator to provide proof of publication and background information.

Mr. Swartzwelder advised that the notice of the public hearing was made in the Rappahannock Times and Tidewater Review on November 25, 2020 and December 2, 2020 and a courtesy copy was also placed in the Country Courier.
The county has been notified by the State Compensation Board that a one-time bonus in the amount of $500/officer has been approved for all Compensation Board funded officers. The Sheriff is requesting that the same bonus be provided to County and grant funded positions as well. The total cost will be $7,535.50 with $3,767.75 being local funds if the County and grant positions are included. A public hearing is required adopting an ordinance in order to provide bonuses to any County employees regardless of how funded.

Chairman Simpkins opened the public hearing for comments from the public. Hearing no comments, the public hearing was closed.

A motion was made by Mr. Burns and seconded by Ms. Alsop to adopted the ordinance allowing for the one-time $500 to each law enforcement officer as well as the budget amendment and appropriation of funds to cover such bonus.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

CARES FUNDS/HAZARD PAY FOR PUBLIC SAFETY EMPLOYEES

Mr. Swartzwelder advised that the CARES Act funding allows funds to be used for hazard pay to certain employees. As part of the FFCRA policy adopted by the Board, public safety employees meet this classification. He is asking the Board to allow staff to utilize a portion of the County's remaining CARES funds to provide hazard pay to these employees. This would include fulltime law enforcement officers, emergency services staff. The calculation allows for $10/shift for 8 to 12 hour shifts and $20/shift for 24-hour shifts worked from July 1st to December 31st. He also asked to include funds for certain DSS staff that meet the same criteria and that he will work with the DSS Director on the allocation of those funds.

A motion was made by Mr. Burns and seconded by Mr. Bailey to approve the request for hazard pay to be provided to public safety employees and to include $2,000 to be used to provide hazard pay to DSS employees.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

CARES FUNDS/HAZARD PAY FOR ELECTION WORKERS, ELECTORAL BOARD, REGISTRAR AND STAFF

Chairman Simpkins recognized Diane Klausen, General Registrar to address this request.

Ms. Klausen advised that her office received $48,891 in CARES funding to be used to assist in additional COVID requirements due to the COVID pandemic. As part of this she has been

advised that she can utilize these funds to provide hazard pay to herself, her part time staff, the electoral board and the 41 election workers. The Electoral Board has approved hazard pay totaling $10,027.60 (including FICA).
Mr. Swartzwelder reminded the Board that the funds that Ms. Klausen is referring to are not the County's CARES funds, they are funds that her office received directly from the State Office of Elections. The County does not 'control' the use of these funds, they are simply the 'gatekeeper' so to speak. His recommendation, if the Board approved the request, is that you acknowledge in the action that you are simply approving the administrative action of allowing staff to cut the checks for the hazard pay. The Board is not making the determination as required under federal law that this is an allowable, reasonable or necessary expense.

Mr. Burns questioned what happens if the federal government deems that this does not meet the requirements as set forth, does the County have to pay these funds back?

Mr. Swartzwelder advised that he has informed Ms. Klausen that he felt that if there was a 'claw back' at a later date by the federal government that the Board would require her to 'pay back' the funds from within her budget at that time, whatever budget year that may be. He advised, as the County Attorney, that the Board distance themselves from this decision and that that action should be included in whatever motion is made.

Mr. Simpkins questioned where the amounts of the hazard pay per employee came from, did they come from the Electoral Board? Ms. Klausen clarified that since there was not good guidance from the state as to reasonable, registrars from the region decided that half the normal hourly rate/hour per employee for the Registrar and staff would be considered reasonable but decided as a group on $10/hour which is several dollars less than half her hourly rate and $5/hour for election workers was a reasonable request.

A motion was made by Ms. Alsop and seconded by Mr. Burns to approve the special warrant requested by the King and Queen County Electoral Board with the notation that the Board of Supervisors is not making the allowable, reasonable or necessary determination as is required by federal law and in the event of a claw back that money would have to come from the Registrar's budget in the fiscal year in which the claw back occurs.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

ADOPTION OF FY2022 BUDGET SCHEDULE

Mr. Swartzwelder advised that the schedule provided is much the same as in prior years. The schedule sets forth dates and times of meetings as well as deadlines for budget submissions and public hearings.

A motion was made by Ms. Alsop and seconded by Mr. Bailey to adopt the FY2022 budget schedule as presented.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

CUSTODIAL SERVICES – COURTHOUSE COMPLEX

Mr. Swartzwelder advised that the current custodian is retiring at the end of December. There has been discussion for quite some time that utilizing a contracted service would alleviate some of the issues that have been seen by having a single fulltime employee handling the cleaning for the complex. For example, when the custodian has taken vacation, been out for medial or other personal leave it is difficult for staff to cover. He is asking that the Board allow him to utilize the remaining budgeted salary and benefits funds for the fulltime position plus an additional $5,000 in contingency funds to be used to cover the cost of the service through the end of the fiscal year. In addition, he advised that he has already authorized a 'deep clean' for the entire complex since county staff have been cleaning their own office suites since the onset of the COVID pandemic. He is utilizing regular maintenance funds to cover this.

A motion was made by Mr. Burns and seconded by Mr. Bailey authorizing the County Administrator to move forward with the custodial services as requested through the end of the fiscal year.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

APPOINTMENTS TO VARIOUS BOARDS AND COMMISSIONS

Economic Development Authority/Stevensville District – Table

Wetlands Board/Buena Vista District – A motion was made by Mr. Burns and seconded by Mr. Bailey to reappoint Kerry Basehore for a five-year term expiring December 14, 2025.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

Board of Zoning Appeals/St. Stephens Church District – A motion was made by Mr. Simpkins and seconded by Mr. Burns to recommend reappointment of Bruce Taylor to the Board of Zoning Appeals for a four-year term expiring December 14, 2024.
AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

Planning Commission/St. Stephens Church District – A motion was made by Mr. Simpkins and seconded by Mr. Bailey to reappoint Milton Watkins for a four-year term expiring on December 14, 2024.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

Wetlands Board – Member Jason Lacks has expressed that he does not wish to be reappointed. **Tabled**

Pamunkey Regional Library Board – Tabled

Middle Peninsula Northern Neck Community Services Board – A motion was made by Ms. Alsop and seconded by Mr. Burns to reappoint Rosalyn Trent as the King and Queen County representative to the MPNNCSB.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

COUNTY ADMINISTRATOR'S COMMENTS

Thomas Swartzwelder, County Administrator, provided the following comments:

- Advised that the Fiber project that is utilizing CARES funds to connect the three schools is behind schedule but they may still get the schools online in the beginning of January.
- The telehealth study is complete and the committee is moving forward with having the architect begin the full design of the space as part of the telework center design.
- Advised that he does not have any items to bring to the Board at the December workshop and asked if the Board decides to cancel that meeting that staff be allowed to move forward with paying the recurring warrants as well as payments utilizing CARES funds and the telehealth grant in order to meet the deadlines for both funding sources.

A motion was made by Mr. Burns and seconded by Mr. Bailey to cancel the December workshop and authorize staff to pay the recurring warrants, CARES invoices and telehealth project invoices and to ratify the expenses at the January meeting.

AYES: S.C. ALSOP, J.L. SIMPKINS, R. F. BAILEY, J.M. BURNS
NAYS: NONE
NOT PRESENT: D. H. MORRIS

- Advised members that the CDBG Program Income program is moving along well and that staff will have projects in the Newtown and Buena Vista districts coming forward soon. Board members from those districts need to pick a community representative to serve on that committee.
- In response to a question from Mr. Burns, Mr. Swartzwelder advised that the discussion of the KQES project will be on the January workshop agenda.

BOARD OF SUPERVISOR'S COMMENTS

Mr. Burns had the following comments:

- Thanked everyone for the reports and for coming out to the meeting.

- Advised that he is very leery of the hazardous duty pay that was approved tonight. He feels that in some cases it is a misuse of government funds. There are medical personnel that are not behind plexiglass like county employees. It is a disgrace for teachers to receive hazard pay to teach our children. Soldiers die for our county every day and receive less.
- Wished everyone a Merry Christmas, Happy New Year and stay safe.

Mr. Bailey had the following comments:

- Stated that 2020 has been a weird year. He applauded staff for continuing to work despite the changes and conditions.
- Thanked everyone who attended and wished everyone a Merry Christmas and Happy New Year.

Ms. Alsop had the following comments:

- Thanked everyone for coming.
- Advised that she is still spending a lot of time getting educated on things going on through Zoom meetings, webinars and other virtual means. As part of this she has learned about services, especially through Bay Aging, that are available and hopes that by being more involved that they can be expanded to the upper end of the County.
- Advised that she attended the VACo annual meeting and the session were very good, that it being virtual was a good change because she was able to attend more sessions than in person.
- Thanked all of the front-line workers for their dedication during the pandemic.
- Wished everyone a Merry Christmas and to have a safe drive home.

Mr. Simpkins has the following comments:

- Read a thank you note from Julia Redd, the first client served by the CDBG Program Income program. Ms. Redd had her roof replaced.
- Thanked everyone who came out to the meeting.
- Wished everyone a Merry Christmas and Happy New Year.
- Agreed with Mr. Bailey that it has been a weird year and is glad it is behind us but feels that next year will start with more of the same.
- Expressed appreciation for everyone's willingness to work together during this difficult time.
- Reminded Sherrin Alsop to be thinking about her moving into the Chairman seat for 2021 and how that will work if she is still unable to attend meetings in person.
- Hopes everyone has a safe trip home and see you next year.

IT IS ORDERED THAT THIS BOARD BE ADJOURNED

A motion was made by Mr. Burns and seconded by Mr. Bailey to adjourn the meeting.

_____

J. Lawrence Simpkins, Chairman

Clerk of the Board

AGENDA: January 11, 2021 Regular Meeting

ITEM #8:

Approval and signing of the January 2021 warrants and appropriations

ACTION REQUESTED:

1) Ratification of December 2020 Recurring warrants
2) Ratification of CARES and Fiber project invoices
3) Approval of County warrants and payroll for the month of January

ATTACHMENTS:

- County Warrants (Payroll and Accounts Payable)
- School AP reports for December (Informational only)
- School Financial Report (Informational only)
- School Fund Budget Amendment (Informational only)

Part-time Employee Payroll Run
Payroll: Wednesday, January 13, 2021

County

Cavenaugh, Wyatt	$1,456.00
Hunter, Greg	$2,548.00
Miller, Ed	

Registrar

Prom, Patricia	$1,241.50
Nickelson, Robert	$115.00

Sheriff's Department

Burton, Melvin	$612.25
Cox, Robert	$1,575.00
Jorgenson, Craig	$1,229.25
Laufer, Sandra	$1,495.00
Morris, Robert	$1,419.50
O'Connor, Mark	$1,989.00
Parker, John	$1,218.00
Perez, Epifanio	$1,272.00
Rowe, Vladimir	$1,170.00
Shackleford, Donald	$1,146.25
Trent, Darryl	$664.00
Williams, Zachary	$348.50
Wilson, Megan	$759.00

Overtime/Sheriff's Deparment

Andrews, Michael	$1,310.85
Balderson, WR	$315.00
Burr, Brian	$320.85
Russell, Brian	$602.40
Schefflein, Harvey	$420.00
Sciscente, Andrew	$330.00
Simmons, James	$300.00
Williams, Zachary	$900.00
Willson, Mitchell	$704.75

Rescue Services

Barill, Kelly	$1,066.00
Beasley, Michael	$1,328.00
Boutchyard, Shaun	$1,592.00
Buchanan, Jennifer	$594.00
Chenault, Trevor	$1,665.00
Coggsdale, Travis	$1,110.00
Day, Robert	$1,640.00
Hallman, Amber	$2,460.00
Heller, John	$462.50
Hoffmaster, Jacob	$1,272.00
Jewell, James	$1,096.00

Shahan, Phillip	$340.00
TOTAL	**$40,087.60**

Fulltime Payroll - January 2021

Board of Supervisors	
James Burns	$416.67
R.F. Bailey	$416.67
Doris Morris	$416.67
Lawrence Simpkins	$416.67
Sherrin Alsop	$416.67
County Administrator/County Attorney	
Tom Swartzwelder	$20,471.25
Commissioner of the Revenue	
Kelly Lumpkin	$5,366.56
Brenda Robinson	$3,121.84
Shelby Dufour	$2,478.01
Finance	
Tina Ammons	$4,611.78
Virginia Aldridge	$2,478.00
Treasurer	
Irene Longest	$5,986.53
Stephanie Sears	$3,765.68
Cheryl Jessie	$2,478.01
Registrar	
Diane Klausen	$4,104.67
Clerk of Circuit Court	
Vanessa Porter	$7,369.58
Patricia Reed	$3,121.84
Hattie Robinson	$2,478.01
Commonwealth Attorney	
Meredith Adkins	$10,463.58
Eddy, Rachel	$3,750.00
Sheriff	
John Charboneau	$6,173.75
Rob Balderson	$5,266.08
James Simmons	$4,298.08
Barry Radden	$3,224.67
Ernie Schefflien	$4,022.58
Deputy	Vacant
Brian Russell	$3,224.67
Mitchell Wilson	$3,500.00
Brian Burr	$3,224.67
Michael Andrews	$3,224.67

Deputy	Vacant
Brian Wright	$3,224.67
Joshua Shipman	$3,125.00
Andrew Sciscente	$2,833.33
Sandra Davis	$3,437.50
Cathy Brooks	$3,201.50
Shirley Hill	$3,201.50
Megan Greenwood	$2,333.33
Crystal Gibson	$2,504.58
Shannon Bristow	$2,333.33
Dispatcher	Vacant
Vickie Draine	$3,445.42
Rescue Services	
David Lankford	$4,440.23
Kevin Mounts	$4,111.17
Josh Schrum	$3,150.94
Robert Coggsdale	$3,937.69
Kevin Harris	$3,762.25
Phillip Jewell	$3,342.78
Gary Breen	$3,150.94
Christopher Bennett	$3,150.94
Austin Hedrick	$3,150.94
EMT	Vacant
Christopher Field	$3,150.94
Cameron Mitchell	$3,150.94
Curtis Pate	$3,652.72
Laura Bachrach	$3,150.94
Austin Morris	$3,150.94
Callie Evans	$3,150.94
Building Inspections	
Randy Cash	$4,583.33
Zoning/Community Development	
Donna Sprouse	$4,505.35
Mark Layne	$3,750.00
	$214,372.00

12/30/2020
AP375
FUND # - 100

FROM DATE-12/30/2020
TO DATE- 12/30/2020

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 012510 *** Information Technology ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Information Technology ***				
ELAN CORPORATE PAYMENT SYS	Office Supplies/Software Upgra	DOMAIN RENEWAL	12/15/2020	12/15/2020	82.15
ELAN CORPORATE PAYMENT SYS	Office Supplies/Software Upgra	CLOUD STORAGE	12/15/2020	12/15/2020	119.88
					202.03 *
				TOTAL	202.03

CARES &
Fiber Project

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** E911 ***				
ELAN CORPORATE PAYMENT SYS	911 ROAD SIGNS	911 ROAD SIGN	12/15/2020	12/15/2020	52.47
					52.47 *
				TOTAL	52.47

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Rescue Services ***				
ELAN CORPORATE PAYMENT SYS	Vehicle Maintenance	KEY FOB BATTERY	12/15/2020	12/15/2020	6.31
ELAN CORPORATE PAYMENT SYS	Vehicle Maintenance	REPAIR TIRE	12/15/2020	12/15/2020	20.60
					26.91 *
ELAN CORPORATE PAYMENT SYS	Vehicle Fuel	FUEL	12/15/2020	12/15/2020	37.07
ELAN CORPORATE PAYMENT SYS	Vehicle Fuel	FUEL	12/15/2020	12/15/2020	33.53
					70.60 *
				TOTAL	97.51

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Shacklefords EMS Station ***				
ELAN CORPORATE PAYMENT SYS	Janitorial Supplies	SUPPLIES/STATION 8	12/15/2020	12/15/2020	14.22
ELAN CORPORATE PAYMENT SYS	Janitorial Supplies	SUPPLIES/STATION 8	12/15/2020	12/15/2020	12.64
ELAN CORPORATE PAYMENT SYS	Janitorial Supplies	SUPPLIES/STATION 8	12/15/2020	12/15/2020	11.57
ELAN CORPORATE PAYMENT SYS	Janitorial Supplies	SUPPLIES/STATION 8	12/15/2020	12/15/2020	18.01
					56.44 *
				TOTAL	56.44

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#		INVOICE DATE	$$ PAY $$
	*** Contingency Fund ***					
VERIZON WIRELESS	Miscellaneous Contingencies	HOT SPOTS/SCHOOLS	986939429		12/18/2020	10,368.76
MIDDLE PENINSULA	Miscellaneous Contingencies	CARES FUNDS	11052020		11/05/2020	15,000.00
BAY AGING	Miscellaneous Contingencies	SENIOR MEALS	5A		11/30/2020	9,630.00
BAY AGING	Miscellaneous Contingencies	SENIOR MEALS	6-A	1220	12/02/2020	1,206.00
KING & QUEEN EDA/IDA	Miscellaneous Contingencies	B2B REIMBURSEMENT	12232020		12/23/2020	45,000.00
THE HOME DEPOT PRO	Miscellaneous Contingencies	CLEANING SUPPLIES	587139171		11/30/2020	531.00
KING & QUEEN COUNTY	Miscellaneous Contingencies	COVID 19 EXPENSES	12302020		12/30/2020	9,253.51
SERVICEMASTER OF THE	Miscellaneous Contingencies	SANITIZING BUILDINGS	4145		12/01/2020	4,766.00
ZERBEE BUSINESS PRODUCTS	Miscellaneous Contingencies	CONF ROOM SUPPLIES	369578		10/23/2020	2,986.60
ELAN CORPORATE PAYMENT SYS	Miscellaneous Contingencies	POSTAGE/REGISTRAR	12/15/2020		12/15/2020	.00
ELAN CORPORATE PAYMENT SYS	Miscellaneous Contingencies	POSTAGE/REGISTRAR	12/15/2020		12/15/2020	220.00
ELAN CORPORATE PAYMENT SYS	Miscellaneous Contingencies	TOUCHLESS FAUCETS/SC	12/15/2020		12/15/2020	11,728.04
RIVERSTREET NETWORKS	Miscellaneous Contingencies	K&Q BROADBAND EXPAN	INV-1010		12/07/2020	247,624.40
RIVERSTREET NETWORKS	Miscellaneous Contingencies	K&Q BROADBAND EXPAND	INV-1014		12/17/2020	434,295.60
DECKER INC.	Miscellaneous Contingencies	STALL PARTITIONS	368327A		12/03/2020	3,960.32
BSN SPORTS	Miscellaneous Contingencies	BLEACHERS	303150588		12/15/2020	31,356.00
BSN SPORTS	Miscellaneous Contingencies	FOLDABLE DESK GUARD	910973883		12/04/2020	12,377.60
						840,303.83 *
					TOTAL	840,303.83
					FUND TOTAL	840,712.28

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
RIVERSTREET NETWORKS	Fiber to the Home Project	K&Q BROADBAND EXPAN	INV-1010	12/07/2020	144,729.61
RIVERSTREET NETWORKS	Fiber to the Home Project	K&Q BROADBAND EXPAN	INV-1010	12/07/2020	3,262.00
					147,991.61 *
				TOTAL	147,991.61
				FUND TOTAL	147,991.61
				TOTAL DUE	988,703.89

Approved at meeting of _____ on _____.

Signed _____ Title _____ Date _____

12/23/2020
AP375
FUND # - 100

FROM DATE-12/28/2020
TO DATE- 12/28/2020

ACCOUNTS PAYABLE LIST
KING & QUEEN
DEPT # - 011010 *** Board of Supervisors ***

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
VERIZON WIRELESS	*** Board of Supervisors *** Telecommunications	WIRELESS DEVISES	9867794370 1220	11/25/2020	48.59
					48.59 *
				TOTAL	48.59

December
Recurring
Warrants

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** County Administrator ***				
BB & T BANKCARD CORP	Professional Services	BACKGROUND CHECK	12/09/2020	12/09/2020	.00
BB & T BANKCARD CORP	Professional Services	BACKGROUND CHECK	12/09/2020	12/09/2020	20.00
					20.00 *
BB & T BANKCARD CORP	Automotive/Motor Pool	TOW ESCAPE/RPLC BATT	12/09/2020	12/09/2020	410.07
					410.07 *
VERIZON SOUTH, INC.	Telecommunications	ANALOG LINES	777010957 1220	12/03/2020	41.02
VERIZON WIRELESS	Telecommunications	WIRELESS DEVISES	9867794370 1220	11/25/2020	40.01
					81.03 *
				TOTAL	511.10

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
VERIZON SOUTH, INC.	*** Commissioner of Revenue *** Telecommunications	ANALOG LINES	777010957 1220	12/03/2020	40.96
					40.96 *
			TOTAL		40.96

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
VERIZON WIRELESS	*** Finance *** Telecommunications	WIRELESS DEVISES	9867794370 1220	11/25/2020	40.01
					40.01 *
				TOTAL	40.01

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#		INVOICE DATE	$$ PAY $$
VERIZON SOUTH, INC.	*** Treasurer *** Telecommunications	ANALOG LINES	777010957	1220	12/03/2020	81.91
						81.91 *
				TOTAL		81.91

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#		INVOICE DATE	$$ PAY $$
VERIZON SOUTH, INC.	*** Registrar *** Telecommunications	ANALOG LINES	777010957	1220	12/03/2020	40.96
						40.96 *
				TOTAL		40.96

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#		INVOICE DATE	$$ PAY $$
VERIZON SOUTH, INC.	*** General District Court *** Telecommunications	ANALOG LINES	777010957	1220	12/03/2020	81.91
						81.91 *
				TOTAL		81.91

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Magistrate ***				
PITNEY BOWES	Office Supplies	INK CARTRIDGE	1016786056	11/09/2020	84.99
					84.99 *
				TOTAL	84.99

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
VERIZON SOUTH, INC.	*** Clerk of Circuit Court *** Telecommunications	ANALOG LINES	777010957 1220	12/03/2020	159.83
					159.83 *
			TOTAL		159.83

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
VERIZON SOUTH, INC.	*** Commonwealth Attorney *** Telecommunications	ANALOG LINES	777010957 1220	12/03/2020	40.96
					40.96 *
			TOTAL		40.96

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Sheriff ***				
VERIZON SOUTH, INC.	Telecommunications	SHERIFF/785 LINES	130831222 1120	11/27/2020	132.08
VERIZON SOUTH, INC.	Telecommunications	ANALOG LINES	777010957 1220	12/03/2020	81.90
					213.98 *
				TOTAL	213.98

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** E911 ***				
VERIZON SOUTH, INC.	E911 PHONE LINES	911 PHONE LINES	655326835 1120	11/04/2020	131.74
VERIZON SOUTH, INC.	E911 PHONE LINES	911 PHONE LINES	655326835 1220	12/04/2020	136.74
					268.48 *
				TOTAL	268.48

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
VERIZON WIRELESS	Four For Life Funds	WIRELESS DEVICES	9867667261 1220	11/23/2020	56.16
					56.16 *
				TOTAL	56.16

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Rescue Services ***				
VERIZON SOUTH, INC.	Telecommunications	ANALOG LINES	777010957 1220	12/03/2020	40.96
VERIZON WIRELESS	Telecommunications	WIRELESS DEVISES	9867794370 1220	11/25/2020	648.98
					689.94 *
HORNS MIDDLESEX ACE HARDWA	Vehicle Maintenance	SUPPLIES	30927/2	11/28/2020	51.95
					51.95 *
				TOTAL	741.89

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Radio Communications ***				
DOMINION ENERGY VIRGINIA	Electrical Services	COURTHOUSE TOWER	7646266440 1220	12/08/2020	398.09
					398.09 *
AMERICAN TOWER CORP.	Tower Rent - Courthouse Site	TOWER RENT	3468831	11/24/2020	4,866.72
					4,866.72 *
SPECTRASITE	Tower Rent - Canterbury Site	TOWER RENT	3481199	11/24/2020	5,146.57
					5,146.57 *
AMERICAN TOWER CORP.	Tower Rent - Newtown Site	TOWER RENT	3468831	11/24/2020	5,253.58
					5,253.58 *
				TOTAL	15,664.96

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Building Inspections ***				
VERIZON WIRELESS	Telecommunications	WIRELESS DEVISES	9867794370 1220	11/25/2020	58.59
					58.59 *
				TOTAL	58.59

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Emergency Services ***				
VERIZON WIRELESS	Communication Equipment	WIRELESS DEVISES	9867794370 1220	11/25/2020	58.59
					58.59 *
				TOTAL	58.59

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#		INVOICE DATE	$$ PAY $$
	*** General Properties ***					
WATER PRO, INC	Water System Testing	WATER SYSTEM TESTING	1060448		12/08/2020	125.00
						125.00 *
DOMINION ENERGY VIRGINIA	Electrical Services	CIRCUIT COURT	1803982501	1220	12/08/2020	345.68
DOMINION ENERGY VIRGINIA	Electrical Services	LIGHTING ACCOUNT	2539892311	1220	11/25/2020	115.96
DOMINION ENERGY VIRGINIA	Electrical Services	REGISTRAR	3804020000	1220	12/01/2020	61.03
DOMINION ENERGY VIRGINIA	Electrical Services	LIGHTING ACCT	6106939421	1220	11/25/2020	146.24
DOMINION ENERGY VIRGINIA	Electrical Services	ADMIN BUILDING	8775688446	1220	12/01/2020	3,606.64
DOMINION ENERGY VIRGINIA	Electrical Services	WATER SYSTEM	8784603386	1220	12/01/2020	71.73
DOMINION ENERGY VIRGINIA	Electrical Services	TAVERN MUSEUM	9883802507	1220	12/02/2020	449.49
						4,796.77 *
VERIZON SOUTH, INC.	Telecommunications	ANALOG LINES	777010957	1220	12/03/2020	36.96
VERIZON SOUTH, INC.	Telecommunications	ANALOG LINES	777010957	1220	12/03/2020	81.91
VERIZON WIRELESS	Telecommunications	WIRELESS DEVISES	9867794370	1220	11/25/2020	28.78
CENTURYLINK BUSINESS	Telecommunications	LONG DISTANCE	171477570		11/24/2020	31.10
						178.75 *
360 HARDWARE	Building Supplies	BUILDING SUPPLIES	11302020		11/30/2020	36.40
360 HARDWARE	Building Supplies	BUILDING SUPPLIES	11302020		11/30/2020	.06-
						36.34 *
LAMB EXTERMINATING	Pest Control	PEST CONTROL	59694		11/30/2020	315.00
						315.00 *
					TOTAL	5,451.86

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
LAMB EXTERMINATING	*** Marriott School Facility *** Repairs & Maintenance	PEST CONTROL	59694	11/30/2020	65.00
					65.00 *
				TOTAL	65.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Shacklefords EMS Station ***				
DOMINION ENERGY VIRGINIA	Electrical Service	STATION 8	5785160580 1220	11/30/2020	149.86
					149.86 *
COX BUSINESS	Telecommunications	STATION 8 INTERNET	117821201 1220	12/01/2020	967.99
					967.99 *
HORNS MIDDLESEX ACE HARDWA	Facility Supplies	SUPPLIES	30927/2	11/28/2020	26.35
HORNS MIDDLESEX ACE HARDWA	Facility Supplies	SUPPLIES	31175/2	12/10/2020	12.98
HORNS MIDDLESEX ACE HARDWA	Facility Supplies	SUPPLIES	31250/2	12/14/2020	6.60
HORNS MIDDLESEX ACE HARDWA	Facility Supplies	SUPPLIES	31272/2	12/15/2020	28.40
					74.33 *
LAMB EXTERMINATING	Pest Control	PEST CONTROL	59694	11/30/2020	55.00
					55.00 *
				TOTAL	1,247.18

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
MIDDLE PENINSULA -	*** Community Services Board *** Community Services Board	2ND QTR ALLOCATION	CPTRX-366	10/30/2020	8,000.00
					8,000.00 *
				TOTAL	8,000.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Mattaponi Pier ***				
CHURCH VIEW SEPTIC	Operating Expenses	7846 LEWIS B PULLER	44381	12/07/2020	70.00
					70.00 *
				TOTAL	70.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Planning Commission ***				
CAMPBELL, DAVID	Mileage - Allowances	MILEAGE	12072020	12/07/2020	18.98
WATKINS, MILTON	Mileage - Allowances	MILEAGE	12072020	12/07/2020	19.55
COLEMAN, JR. ROBERT W.	Mileage - Allowances	MILEAGE	12072020	12/07/2020	2.30
GUESS, JAMES H.	Mileage - Allowances	MILEAGE	12072020	12/07/2020	17.83
RICHARDSON, HUNTER	Mileage - Allowances	MILEAGE	12072020	12/07/2020	19.55
HUDGINS, BARBARA J.	Mileage - Allowances	MILEAGE	12072020	12/07/2020	19.55
BURROUGHS, RYAN	Mileage - Allowances	MILEAGE	12072020	12/07/2020	18.98
					116.74 *
				TOTAL	116.74

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
VERIZON WIRELESS	*** Economic Development *** Telecommunications	WIRELESS DEVISES	9867794370 1220	11/25/2020	31.62
					31.62 *
				TOTAL	31.62

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
VERIZON WIRELESS	*** Zoning Administrator *** Telecommunications	WIRELESS DEVISES	9867794370 1220	11/25/2020	48.59
					48.59 *
				TOTAL	48.59

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Cooperative Extension Prog. ***				
VERIZON SOUTH, INC.	Telecommunications	ANALOG LINES	777010957 1220	12/03/2020	40.96
					40.96 *
				TOTAL	40.96

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Contingency Fund ***				
BB & T BANKCARD CORP	Miscellaneous Contingencies	NEW CREDIT CARD MACH	12/09/2020	12/09/2020	578.10
BB & T BANKCARD CORP	Miscellaneous Contingencies	TROUGH SINKS/SCHOOLS	12/09/2020	12/09/2020	3,402.69
MOBILE MINI, INC.	Miscellaneous Contingencies	167 COURT HOUSE LAND	9009628851	12/11/2020	137.15
					4,117.94 *
				TOTAL	4,117.94
				FUND TOTAL	37,383.76

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
VERIZON SOUTH, INC.	Welfare Administration Telephone	ANALOG LINES	777010957 1220	12/03/2020	40.96
					40.96 *
			TOTAL		40.96
			FUND TOTAL		40.96

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
VERIZON SOUTH, INC.	*** Building Services ** Communications	ANALOG LINES	777010957 1220	12/03/2020	40.96
					40.96 *
				TOTAL	40.96
				FUND TOTAL	40.96

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#		INVOICE DATE	$$ PAY $$
RIVERSTREET NETWORKS	Management Services	MANAGEMENT FEE	20318404		12/07/2020	10,000.00
						10,000.00 *
COX BUSINESS	Telecommunications	BROADBAND	125268201	1220	12/01/2020	3,630.00
						3,630.00 *
				TOTAL		13,630.00
				FUND TOTAL		13,630.00
				TOTAL DUE		51,095.68

Approved at meeting of _____ on _____.

Signed _____ Title _____ Date _____

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
DMV	LIABILITIES DMV Stop Fee Payable	DMV STOP FEES	20203500677	10/31/2020	1,175.00
					1,175.00 *
				TOTAL	1,175.00

Regular
January
Warrants

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Board of Supervisors ***				
RAPPAHANNOCK TIMES	Advertising	PUB HEAR PUB NOTICE	11302020	11/30/2020	308.63
COUNTRY COURIER	Advertising	FIBER TO HOME AD	14765	11/30/2020	810.00
					1,118.63 *
				TOTAL	1,118.63

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** County Administrator ***				
COUNTRY COURIER	Advertising	12092020	14800	12/09/2020	110.00
					110.00 *
ADVANCE AUTO PARTS	Automotive/Motor Pool	WIPERS FOR CHEVY IMP	2118036435486	12/29/2020	39.98
					39.98 *
SHRED-IT USA, LLC	Office Supplies	SHREDDING	8181104511	12/22/2020	59.65
					59.65 *
MANSFIELD OIL COMPANY	Vehicle Fuel	FUEL	SQLCD-644494	11/17/2020	16.92
					16.92 *
				TOTAL	226.55

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** County Attorney ***				
VIRGINIA BAR ASSOCIATION	Dues & Associations Membership	MEMBERSHIP DUES 2021	27352112/2021	12/11/2020	325.00
					325.00 *
				TOTAL	325.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Commissioner of Revenue ***				
LUMPKIN, KELLY N.	Printing & Binding	BUSINESS CARDS	TCDCO-76A53-806	12/08/2020	35.28
					35.28 *
PURCHASE POWER	Postal Services	POSTAGE	12232020	12/23/2020	71.10
POSTMASTER	Postal Services	PO BOX 178 RENTAL	12212020	12/21/2020	120.00
RESERVE ACCOUNT	Postal Services	POSTAGE	12162020	12/16/2020	500.00
BMS DIRECT, INC.	Postal Services	PERSONAL PROP FORMS	148238P	12/04/2020	2,853.50
					3,544.60 *
VIRGINIA INTERACTIVE	Books and Subscriptions	ANNUAL SUBSCRIPTION	2470430	11/30/2020	95.00
J.D. POWER	Books and Subscriptions	USED CAR GUIDE	ORD92995	11/16/2020	183.22
AIRCRAFT BLUEBOOK	Books and Subscriptions	AIRCRAFT BLUEBOOK	72632475	12/16/2020	149.95
					428.17 *
RICOH USA, INC.	Copier Lease	COPIER LEASE	9028705777	12/12/2020	120.39
					120.39 *
				TOTAL	4,128.44

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
VA ASSOCIATION OF	*** Finance *** Dues & Memberships	MEMBER DUES 2021	1608300456290	12/18/2020	35.00
					35.00 *
				TOTAL	35.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Treasurer ***				
PITNEY BOWES	Maintenance Service Contracts	POSTAGE METER LEASE	3312468950	11/25/2020	273.00
					273.00 *
RAPPAHANNOCK TIMES	Advertising	PUB HEAR PUB NOTICE	11302020	11/30/2020	66.00
					66.00 *
SHRED-IT USA, LLC	Office Supplies	SHREDDING	8180978956	11/30/2020	33.81
					33.81 *
BMS DIRECT, INC.	Tax Billing Service	BUS LICENSE TAX 2021	147701	12/14/2020	332.54
					332.54 *
RICOH USA, INC.	Copier Lease	COPIER LEASE	9028705777	12/12/2020	120.39
					120.39 *
				TOTAL	825.74

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
DELL MARKETING L. P.	EDP Equipment - Sheriff	2 HAVIS DELL DOCKING	10447998590	12/10/2020	1,228.00
					1,228.00 *
				TOTAL	1,228.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Electoral Board ***				
BEN. FRANKLIN PRINTING CO	Printing & Binding	#10 ENVELOPES W/LOGO	42868	12/07/2020	100.25
					100.25 *
VEBA, TREASURER	Dues & Association Memberships	MEMBERSHIP DUES	12282020	12/28/2020	180.00
					180.00 *
KLAUSEN, DIANE	Office Supplies	OFFICE FURNITURE	142341961-001	12/09/2020	73.70
					73.70 *
				TOTAL	353.95

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
RICOH USA, INC.	Copier Lease	COPIER LEASE	9028705777	12/12/2020	78.49
RICOH USA, INC.	Copier Lease	COLOR OVERAGES	9028712516	12/24/2020	.93
					79.42 *
				TOTAL	79.42

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Circuit Court ***				
LUCAS, CONNIE TURNER	Compensation of Jurors	GRAND JUROR	12082020	12/08/2020	30.00
SCHOOLS, KEVIN M.	Compensation of Jurors	GRAND JUROR	12082020	12/08/2020	30.00
THORNTON, SR. CHARLES E	Compensation of Jurors	DELINQUENT TAXES	12/08/2020	12/08/2020	30.00-
THORNTON, SR. CHARLES E	Compensation of Jurors	JURY DUTY	12/8/2020	12/08/2020	30.00
TREASURER	Compensation of Jurors	CHARLES THORNTON	12/8/2020 CT	12/08/2020	30.00
TREASURER	Compensation of Jurors	IRA JOHNSON	12/8/2020 IJ	12/08/2020	30.00
HICKMAN, BRIAN K.	Compensation of Jurors	GRAND JUROR	12082020	12/08/2020	30.00
JOHNSON, IRA E.	Compensation of Jurors	JURY DUTY	12/8/2020	12/08/2020	30.00
JOHNSON, IRA E.	Compensation of Jurors	DELINQUENT TAXES	12/8/2020	12/08/2020	30.00-
OUTLAW, MELINDA W.	Compensation of Jurors	GRAND JUROR	12082020	12/08/2020	30.00
GARNETT, ELAINE A.	Compensation of Jurors	GRAND JUROR	12082020	12/08/2020	30.00
					210.00 *
				TOTAL	210.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** General District Court ***				
RICOH USA, INC.	Lease/Rent of Equipment	COPIER LEASE	34438938	12/12/2020	108.58
					108.58 *
REED, PATRICIA	Mileage - Allowances	MILEAGE	12282020	12/28/2020	97.75
ROBINSON, HATTIE	Mileage - Allowances	MILEAGE	12282020	12/28/2020	78.20
					175.95 *
BARBOUR PRINTING SERVICES	Office Supplies	ARRAIGNMENT SHEETS	1874-20	11/30/2020	126.00
THOMSON REUTERS - WEST	Office Supplies	OFFICE SUPPLIES	843505022	12/04/2020	426.00
					552.00 *
				TOTAL	836.53

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
RICOH USA, INC.	*** Clerk of Circuit Court *** Lease of Equipment - Copier	COPIER LEASE	9028705777	12/12/2020	119.46
					119.46 *
				TOTAL	119.46

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
KING WILLIAM COUNTY	*** Victim Witness Assistance *** Payment to King William	VICTIM WITNESS ASSIS	12302020	12/30/2020	4,472.00
					4,472.00 *
				TOTAL	4,472.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
RICOH USA, INC.	Copier Lease	COPIER LEASE	9028705777	12/12/2020	87.12
RICOH USA, INC.	Copier Lease	COLOR OVERAGES	9028712516	12/24/2020	8.53
					95.65 *
				TOTAL	95.65

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Sheriff ***				
KUSTOM SIGNALS, INC.	Repairs & Maintenance	HD IN CAR REPAIR FOR	579480	12/01/2020	411.00
KUSTOM SIGNALS, INC.	Repairs & Maintenance	REPAIR BODY WORN	579898	12/15/2020	358.00
					769.00 *
VERIZON WIRELESS	Telecommunications	WIRELESS DEVICES	9868444660	12/04/2020	131.92
					131.92 *
COECO OFFICE SYSTEMS	Copier Lease	WASTE TONER CARTRIDG	761392	12/10/2020	20.00
					20.00 *
FBI - LEEDA	Convention & Education	CLI TRAINING	200049187	12/10/2020	695.00
					695.00 *
FBI - LEEDA	Dues & Association Membership	RENEW MEMBERSHIP	300042187	12/09/2020	50.00
VIRGINIA ASSOCIATION OF CH	Dues & Association Membership	RENEWAL MEMBERSHIP	2172	12/09/2020	175.00
					225.00 *
OFFICE DEPOT	Office Supplies	OFFICE SUPPLIES-DEC	140202816001	12/07/2020	223.79
					223.79 *
PORT RICHMOND AUTO PARTS	Vehicle Maintenance & Repair	VIN# 0292 BATTERY	360335	12/09/2020	120.91
ROBERT G. ALLEY, INC.	Vehicle Maintenance & Repair	OIL CHANGE VIN0290	13708	11/24/2020	20.19
ROBERT G. ALLEY, INC.	Vehicle Maintenance & Repair	VIN 3950 OIL CHANGE	13714	12/03/2020	27.48
ROBERT G. ALLEY, INC.	Vehicle Maintenance & Repair	VIN 9259 OIL CHANGE	13722	12/04/2020	36.20
WYATT'S PRO MECHANIX	Vehicle Maintenance & Repair	STATE INSPECTION	5632	11/27/2020	20.00
WYATT'S PRO MECHANIX	Vehicle Maintenance & Repair	STATE INSPECTION	5638	12/01/2020	20.00
WILLIAMSBURG FORD	Vehicle Maintenance & Repair	VIN#9425 REPLACE BAT	632406	12/14/2020	646.16
WILLIAMSBURG FORD	Vehicle Maintenance & Repair	VIN#9425 FRONT END	632741	12/21/2020	931.95
					1,822.89 *
MANSFIELD OIL COMPANY	Vehicle & Equipment Fuel	FUEL	SQLCD-648581	11/30/2020	1,555.25
MANSFIELD OIL COMPANY	Vehicle & Equipment Fuel	FUEL	SQLCD-652464	12/15/2020	1,803.03
					3,358.28 *
KUSTOM SIGNALS, INC.	Police Supplies	BODY WORN VIDEO CAM	579885	12/15/2020	1,760.00
GALL'S LLC	Police Supplies	RECHARGE FLASHLIGHTS	016935957	11/12/2020	485.07
GALL'S LLC	Police Supplies	SABRE RED CROSSFIRE	017076999	12/01/2020	255.00
GALL'S LLC	Police Supplies	UNIFORM UNDERVEST	017078575	12/01/2020	209.52
ENNIS, INC.	Police Supplies	IMPOUND FORMS	49638713	12/21/2020	155.71
VDACS, TREAS OF VIRGINIA	Police Supplies	CALIBRATE RADAR	328023	12/14/2020	71.60
					2,936.90 *
GALL'S LLC	Uniforms & Wearing Apparel	UNIFORM PANT VA	016991920	11/19/2020	82.65
GALL'S LLC	Uniforms & Wearing Apparel	UNIFORM UNDERVEST	017018094	11/23/2020	48.56
GALL'S LLC	Uniforms & Wearing Apparel	UNIFORM UNDERVEST	017078572	12/01/2020	108.83
GALL'S LLC	Uniforms & Wearing Apparel	ROWE UNIFORM UNDER	017078574	12/01/2020	152.30
GALL'S LLC	Uniforms & Wearing Apparel	UNIFORM UNDERVEST	17018095	11/23/2020	47.00
					439.34 *
BRIMAR INDUSTRIES	Highway Safety Equipment (Gran	SUPER BRIGHT SIGNS 4	1041633	12/11/2020	1,444.86
					1,444.86 *
U-LINE	DCJS Grants	NITRILE GLOVES, MED	127581561	12/07/2020	720.23
					720.23 *
VERIZON CONNECT NWF, INC.	General Investigation	INVESTIGATION ONGOIN	OSV00002290209	12/01/2020	7.56

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
PENINSULA POLYGRAPH SERVIC	General Investigation	POLYGRAPH TESTING 4	12012020	12/01/2020	600.00
					607.56 *
				TOTAL	13,394.77

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
E.S.R.I., INC.	Annual Maintenance - ESRI	ARC GIS MAINTENANCE	93943369	11/30/2020	400.00
					400.00 *
				TOTAL	400.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Rescue Services ***				
ARC3 GASES	Medical Supplies	OXYGEN	07614184	12/09/2020	155.90
ARC3 GASES	Medical Supplies	OXYGEN	07630510	12/18/2020	163.90
					319.80 *
PORT RICHMOND AUTO PARTS	Vehicle Maintenance	DIESEL EXHAUST FLUID	359929	12/04/2020	103.92
ADVANCE AUTO PARTS	Vehicle Maintenance	22"LATITUDE RXLAT	7815035527887	12/20/2020	53.98
CHILDRESS AUTOMOTIVE	Vehicle Maintenance	13' EXPLOR ER SERV	12082020	12/08/2020	307.45
ATLANTIC EMERGENCY	Vehicle Maintenance	AIR LEAK TEST VIN	13067HAM	12/14/2020	752.68
ABBOTT TRUCK SALES	Vehicle Maintenance	11'DODGE AMBULANCE	521470-000	12/17/2020	418.09
ABBOTT TRUCK SALES	Vehicle Maintenance	11' DODGE AMBULNACE	521630-000	12/21/2020	175.20
					1,811.32 *
MANSFIELD OIL COMPANY	Vehicle Fuel	FUEL	SQLCD-644494	11/17/2020	18.98
MANSFIELD OIL COMPANY	Vehicle Fuel	FUEL	SQLCD-648318	11/30/2020	673.16
MANSFIELD OIL COMPANY	Vehicle Fuel	FUEL	SQLCD-652180	12/15/2020	624.44
					1,316.58 *
BACHRACH, LAURA	Uniforms	WORK BOOT REIMBURSE	12192020	12/19/2020	150.00
					150.00 *
				TOTAL	3,597.70

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Radio Communications ***				
RAPPAHANNOCK ELECTRIC	Electrical Services	490 CANTERBURY RD	12172020	12/17/2020	249.13
					249.13 *
JAMES RIVER AIR	Maint Contract - Shelter HVAC	SERVICE MAINT/HVAC	C229442	12/01/2020	546.00
					546.00 *
SBA TOWERS, INC.	Tower Rent - Shacklefords Site	TOWER SITE RENT	IN30525282	1/01/2021	5,478.81
					5,478.81 *
				TOTAL	6,273.94

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
MANSFIELD OIL COMPANY	*** Building Inspections *** Vehicle Fuel	FUEL	SQLCD-644494	11/17/2020	16.40
					16.40 *
				TOTAL	16.40

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Animal Control ***				
SEREDNI TIRE & AUTO CENTE	Vehicle Supplies	VIN # 4226 TIRES	277333	12/18/2020	626.20
					626.20 *
GALL'S LLC	Uniforms & Wearing Apparel	BATES HIGH GLOSS DUT	01699987	11/20/2020	66.91
GALL'S LLC	Uniforms & Wearing Apparel	J5 SERIES NAME BAR	017019178	11/23/2020	12.33
					79.24 *
				TOTAL	705.44

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** General Properties ***				
CARTER MACHINERY CO, INC	Repairs & Maintenance	POLISH FUEL 2200 GAL	0804270	12/04/2020	3,074.40
JAMES RIVER AIR	Repairs & Maintenance	REMOVED LIGHTS CEIL	S187196	11/09/2020	1,753.66
JAMES RIVER AIR	Repairs & Maintenance	BOTH BOILERS DOWN	S187509	11/09/2020	440.97
DOMINION LOCK & SECURITY	Repairs & Maintenance	FURNISH/REPLACE LOCK	201109-015	11/30/2020	1,009.98
PRECISION GLASS & MORE	Repairs & Maintenance	CLEAR LEXAN	10177	12/16/2020	511.00
					6,790.01 *
PAPCO/MASSEY OIL CO.	Heating Services	DIESEL FUEL	1231970706	11/25/2020	862.47
					862.47 *
AMAZON CAPITAL SERVICES	Building Supplies	SINGLE TUBE LAMP	1HTM-LX7L-PQ1G	12/04/2020	103.76
					103.76 *
JAMES RIVER AIR	HVAC System - Admin Building	SERVICE MAINT/HVAC	C229442	12/01/2020	2,766.00
					2,766.00 *
				TOTAL	10,522.24

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
JAMES RIVER AIR	Maint. Contract - HVAC	SERVICE MAINT/HVAC	C229442	12/01/2020	455.00
					455.00 *
				TOTAL	455.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Shacklefords EMS Station ***				
HOLTZMAN PROPANE, LC	Propane	PROPANE STATION 8	1114347	12/18/2020	548.99
					548.99 *
HORNS MIDDLESEX ACE HARDWA	Facility Supplies	SUPPLIES	31134/2	12/09/2020	14.56
HORNS MIDDLESEX ACE HARDWA	Facility Supplies	SUPPLIES	31348/2	12/19/2020	97.96
					112.52 *
				TOTAL	661.51

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
BRIDGES OF CHANGE	Bridges of Change	FY2021 APPROP FUNDS	12282020	12/28/2020	2,500.00
					2,500.00 *
				TOTAL	2,500.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Public Library ***				
JAMES RIVER AIR	Repairs & Maintennance	SERVICE MAINT/HVAC	C229442	12/01/2020	364.00
					364.00 *
				TOTAL	364.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
RAPPAHANNOCK TIMES	*** Planning Commission *** Advertising	PUB HEAR PUB NOTICE	11302020	11/30/2020	192.00
					192.00 *
				TOTAL	192.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Economic Development ***				
MILLER, ED	Mileage	MILEAGE	08112020	8/11/2020	55.78
MILLER, ED	Mileage	MILEAGE	10272020	10/27/2020	52.90
MILLER, ED	Mileage	MILEAGE	11052020	11/05/2020	55.78
MILLER, ED	Mileage	MILEAGE	12032020	12/03/2020	55.78
					220.24 *
				TOTAL	220.24

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
MIDDLE PENINSULA PLANNING	MP Regional Hazard Mit. Plan U	PDC HAZARDS MITIGATI	12232020	12/23/2020	972.00
					972.00 *
				TOTAL	972.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Industrial Dev. Authority ***				
FRASER III, ROBERT L.	Mileage	MILEAGE	12032020	12/03/2020	18.40
ROBINSON, PLUNARD	Mileage	MILEAGE	12032020	12/03/2020	19.55
LONGEST, JR., GEORGE M.	Mileage	MILEAGE	12032020	12/03/2020	23.00
HOLMES, JESSE	Mileage	MILEAGE	12032020	12/03/2020	36.80
					97.75 *
				TOTAL	97.75

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Contingency Fund ***				
AMAZON CAPITAL SERVICES	Miscellaneous Contingencies	PPE SATCHEL BAG	1P4T-LMJK-7MKD	12/23/2020	271.80
AMAZON CAPITAL SERVICES	Miscellaneous Contingencies	PPE SATCHELS	14RJ-QF7T-PQG7	12/22/2020	291.80
MCKESSON	Miscellaneous Contingencies	DISINFECTANT WIPES 6	17091444	11/23/2020	53.01
CLEAR AIR, LLC	Miscellaneous Contingencies	N95 MASKS	287916	12/16/2020	4,785.00
					5,401.61 *
				TOTAL	5,401.61
				FUND TOTAL	61,003.97

FUND # - 221 Expenditures DEPT # - 031800

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
AMAZON CAPITAL SERVICES	E-Summons Software	4GB FLASH DRIVES 20	1K4T-KM9N-9RWX	12/18/2020	47.58
					47.58 *
				TOTAL	47.58
				FUND TOTAL	47.58

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
EAST COAST EMERGENCY	EMS Response Vehicles	2 WHELEN, VERTEX SUP 18632		12/18/2020	143.44
					143.44 *
COMMONWEALTH ARCHITECTS	Telework Center	TELEWORK CENTER	202012005	12/14/2020	12,975.80
					12,975.80 *
				TOTAL	13,119.24
				FUND TOTAL	13,119.24
				TOTAL DUE	74,170.79

Approved at meeting of _____ on _____.

Signed _____ Title _____ Date _____

December 2020, AP Batch 1

12/11/2020
AP375
FUND # - 231

FROM DATE-12/11/2020
TO DATE- 12/11/2020

ACCOUNTS PAYABLE LIST
KING & QUEEN SCHOOLS
DEPT # - 061100 ** Classroom Instruction **

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Elementary KQES **				
ESS SOUTH CENTRAL, LLC	Purchased Services	SUBSTITUTE STAFFING	INV203490	11/14/2020	238.00
ESS SOUTH CENTRAL, LLC	Purchased Services	SUBSTITUTE STAFFING	INV204381	11/21/2020	435.20
					673.20 *
AMAZON CAPITAL SERVICES	Materials and Supplies	7OZ CUPS	1HR6-774R-96CJ	12/01/2020	39.09
					39.09 *
COMDATA	Materials & Supplies	AMAZON	339045SBO	11/18/2020	2,018.48
COMDATA	Materials & Supplies	AMAZON	61470SBO	11/12/2020	829.90
					2,848.38 *
AMAZON CAPITAL SERVICES	Instructional Materials		1XVF-64T7-P93C	11/18/2020	54.06
AMAZON CAPITAL SERVICES	Instructional Materials		1973-7T4D-4WYV	12/02/2020	322.47
					376.53 *
COMDATA		WALMART	179739SBO	11/20/2020	89.00
					89.00 *
	** Elementary LMES **				
ESS SOUTH CENTRAL, LLC	Purchased Services	SUBSTITUTE STAFFING	INV204381	11/21/2020	108.80
					108.80 *
AMAZON CAPITAL SERVICES	Materials and Supplies	7OZ CUPS	1HR6-774R-96CJ	12/01/2020	39.09
					39.09 *
AMAZON CAPITAL SERVICES	Instructional Materials		179C-M949-J739	11/18/2020	14.99
					14.99 *
SCHOOL SPECIALTY, INC.	Instructional Materials	CUSTOMER 446531	208126548530	11/16/2020	36.34
					36.34 *
COMDATA		TEACHSTONE	28811SBO	11/02/2020	77.35
					77.35 *
	** Secondary CHS **				
CLAIRE HENRY	HMP Benefits		HENRY-JAN2020	12/01/2020	654.80
					654.80 *
ESS SOUTH CENTRAL, LLC	Purchased Services	SUBSTITUTE STAFFING	INV203490	11/14/2020	190.40
ESS SOUTH CENTRAL, LLC	Purchased Services	SUBSTITUTE STAFFING	INV204381	11/21/2020	95.20
					285.60 *
AMAZON CAPITAL SERVICES	Materials and Supplies	7OZ CUPS	1HR6-774R-96CJ	12/01/2020	39.09
					39.09 *
COMDATA	Textbooks	BULKBOOKSTORE	199116SBO	11/18/2020	246.40
					246.40 *
AMAZON CAPITAL SERVICES	Instructional Materials		11QT-JKHM-NGM3	11/19/2020	19.99
					19.99 *
COMDATA	Purchased Services - ISAEP	NCS PEARSON	120360DC	11/09/2020	20.99
COMDATA	Purchased Services - ISAEP	NCS PEARSON	125597DC	11/02/2020	6.00
COMDATA	Purchased Services - ISAEP	NCS PEARSON	214517DC	11/05/2020	6.00
COMDATA	Purchased Services - ISAEP	NCS PEARSON	214520DC	11/05/2020	6.00
COMDATA	Purchased Services - ISAEP	NCS PEARSON	411731DC	11/14/2020	120.00
COMDATA	Purchased Services - ISAEP	NCS PEARSON	422686DC	11/10/2020	120.00
COMDATA	Purchased Services - ISAEP	NCS PEARSON	549015DC	11/04/2020	120.00
HAIR FASHIONS SALON AND	Purchased Services - ISAEP	COSMETOLOGY	040	11/30/2020	1,955.00
					2,353.99 *
CENGAGE LEARNING	Textbooks	ACCOUNT 4220301	72651346	11/19/2020	661.20
					661.20 *

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
COMDATA	Materials and Supplies	WALMART	31462SBO	11/09/2020	71.19
COMDATA	Materials and Supplies	WALMART	43303SBO	11/20/2020	20.00
AMAZON CAPITAL SERVICES	Materials and Supplies	ZIPLOCK SNACK BAGS	1KWX-9N3J-QMDM	11/18/2020	25.14
					116.33 *
				TOTAL	8,680.17

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
COMDATA	Materials and Supplies	USPS	382973SBO	11/16/2020	55.00
					55.00 *
				TOTAL	55.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
COMDATA	Purchased Services	DOLLAR GENERAL	63963SBO	11/17/2020	18.20
					18.20 *
ALLISON JORDAN	Travel	MILEAGE REIMBURSEMNT	JORDANA-122020	12/01/2020	16.90
					16.90 *
AMAZON CAPITAL SERVICES	Materials and Supplies	PAGE PROTECTORS	193C-M1D3-7LML	12/01/2020	15.99
					15.99 *
				TOTAL	51.09

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
COMDATA	Materials and Supplies	WALMART	94972SBO	11/12/2020	137.98
COMDATA	Materials and Supplies	WALMART	949974SBO	11/12/2020	52.40
					190.38 *
				TOTAL	190.38

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
PAMELA PATE	Travel	MILEAGE REIMBURSEMNT	PPATE-122020	11/30/2020	2.60
					2.60 *
ESS SOUTH CENTRAL, LLC	Support/Student Attend Softwar	SUBSTITUTE STAFFING	INV204381	11/21/2020	95.20
					95.20 *
				TOTAL	97.80

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Board Services **				
COMDATA	Miscellaneous	FOOD LION	425942AK	11/20/2020	56.97
COMDATA	Miscellaneous	DOLLAR GENERAL	59665AK	11/05/2020	12.85
					69.82 *
				TOTAL	69.82

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Executive Administration **				
DIAMOND SPRINGS	Purchased Services	ACCOUNT 006812	0000669662	11/06/2020	19.00
SHRED-IT USA	Purchased Services		8180892447	11/22/2020	83.41
					102.41 *
MCGUIREWOODS LLP	Legal Services	LEGAL FEES	92427543	11/12/2020	353.25
					353.25 *
COMDATA	Miscellaneous	LOWES	Z03164607CC	11/11/2020	77.96-
COMDATA	Miscellaneous	JAVA JACKS	177032CC	11/11/2020	50.34
COMDATA	Miscellaneous	LOWES	30800CC	11/09/2020	80.04
COMDATA	Miscellaneous	LOWES	437074CC	11/10/2020	75.77
					128.19 *
COMDATA	Materials and Supplies	OVERSTOCK	Z03100857	11/05/2020	24.11-
COMDATA	Materials and Supplies	ADOBE SYSTEMS	589256SBO	11/13/2020	16.99
TSRC, INC.	Materials and Supplies	ACCOUNT 7855981	4165527-0	12/01/2020	696.48
					689.36 *
				TOTAL	1,273.21

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Health **				
MIDDLESEX HEALTH DEPT.	Purchased Services	TB SCREENING	133400376	10/21/2020	8.00
MIDDLESEX HEALTH DEPT.	Purchased Services	TB SCREENING	133400376-1	10/21/2020	16.23
MIDDLESEX HEALTH DEPT.	Purchased Services	TB SCREENING	135344511	10/29/2020	16.23
MIDDLESEX HEALTH DEPT.	Purchased Services	TB SCREENING	136682687	10/22/2020	16.23
					56.69 *
AMAZON CAPITAL SERVICES	Materials and Supplies	AAA BATTERIES	193C-M1D3-7X1G	12/01/2020	38.55
					38.55 *
				TOTAL	95.24

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Vehicle Operation **				
COUNTY WASTE LLC	Purchased Services	ACCOUNT 01-0029129 3	3534092	11/20/2020	415.00
					415.00 *
JENNIFER JACKSON	Private Carriers	MILEAGE REIMBURSEMNT	JJACKSON122020	12/01/2020	46.02
					46.02 *
				TOTAL	461.02

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Vehicle Maintenance **				
AYLETT TIRE	Purchased Services	INSPECTION	0141141	10/20/2020	20.00
AYLETT TIRE	Purchased Services	INSPECTION	0141153	10/21/2020	20.00
AYLETT TIRE	Purchased Services	INSPECTION	0141397	11/11/2020	20.00
COMDATA	Purchased Services	IDENTIFIX	158967SBO	11/12/2020	179.00
					239.00 *
PUGH LUBRICANTS	Vehicle/Equipment Fuel		001033501	11/19/2020	1,789.80
JAMES RIVER SOLUTIONS	Vehicle/Equipment Fuel	ACCOUNT 00-0076530	CL10784	11/16/2020	529.19
JAMES RIVER SOLUTIONS	Vehicle/Equipment Fuel	ACCOUNT 00-0076530	CL11019	11/23/2020	695.10
JAMES RIVER SOLUTIONS	Vehicle/Equipment Fuel	00-0076530	CL11265	11/30/2020	217.04
					3,231.13 *
SONNY MERRYMAN, INC.	Vehicle and Powered Equipment	ACCOUNT 245591	10501R	11/05/2020	319.22
PORT RICHMOND AUTO PARTS	Vehicle and Powered Equipment		357104	11/04/2020	72.50
PORT RICHMOND AUTO PARTS	Vehicle and Powered Equipment		357403	11/06/2020	80.07
					471.79 *
				TOTAL	3,941.92

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Building Services **				
WATER PRO INC.	Purchased Services	WATER TESTING	1059820	11/09/2020	174.50
VSC FIRE & SECURITY, INC.	Purchased Services	CUST 01002K0509	02ST20064004	11/17/2020	350.00
VSC FIRE & SECURITY, INC.	Purchased Services	CUST 01002K0509	02ST20064009	11/17/2020	390.00
VSC FIRE & SECURITY, INC.	Purchased Services	01022J0509	02ST20140299	11/30/2020	1,390.00
VSC FIRE & SECURITY, INC.	Purchased Services	01022K0509	02ST20140300	11/30/2020	960.00
VSC FIRE & SECURITY, INC.	Purchased Services	01022K0509	02ST20140301	11/30/2020	995.00
					4,259.50 *
DOMINION ENERGY VIRGINIA	Utilities		3045950007NOV20	11/19/2020	2,060.51
					2,060.51 *
VERIZON	Communications		351-679-987DE20	11/21/2020	279.70
VERIZON	Communications		351-681-199DE20	11/12/2020	75.41
					355.11 *
COMDATA	Materials and Supplies	TRACTOR SUPPLY	195906SBO	11/10/2020	16.99
COMDATA	Materials and Supplies	WALMART	417915SBO	11/07/2020	114.60
FERGUSON ENTERPRISES, INC	Materials and Supplies	CUSTOMER 567953	CM857296	12/01/2020	85.11-
FERGUSON ENTERPRISES, INC	Materials and Supplies	CUSTOMER 567953	7302043	11/30/2020	170.21
AMAZON CAPITAL SERVICES	Materials and Supplies		1XXN-QQQ9-PLT9	11/20/2020	57.69
WEST POINT ACE HARDWARE	Materials and Supplies	CUST NO 5981	30757/2	11/18/2020	34.97
WEST POINT ACE HARDWARE	Materials and Supplies	CUST NO 5981	31004/2	12/02/2020	66.98
WEST POINT ACE HARDWARE	Materials and Supplies	CUST NO 5981	31008/2	12/02/2020	8.97
HOME DEPOT CREDIT SERVICE	Materials and Supplies		1020926	11/12/2020	504.12
HOME DEPOT CREDIT SERVICE	Materials and Supplies		1020927	11/12/2020	17.78
HOME DEPOT PRO	Materials and Supplies	ACCOUNT 829884	585136468	11/17/2020	81.12
					988.32 *
				TOTAL	7,663.44

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Grounds Services **				
CARNELL HENCE	Purchased Services	LAWN CARE	HENCE-DEC2020	12/01/2020	1,300.00
					1,300.00 *
PORT RICHMOND AUTO PARTS	Materials and Supplies	TRACTOR MAINTENANCE	358395	11/17/2020	62.67
SOUTHERN STATES CORP	Materials and Supplies	BILL TO 2295274	J670322	12/02/2020	319.92
					382.59 *
				TOTAL	1,682.59

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
COMDATA	Network & Internet Services	CLOUD STORAGE	58015SBO	11/04/2020	.99
					.99 *
COMDATA	Travel	COURSERA	202613SBO	11/05/2020	399.00
COMDATA	Travel	COURSERA	202617SBO	11/05/2020	399.00
					798.00 *
COMDATA	Software/Online Content(Non VP	READYNAS VAULT	55329SBO	11/13/2020	400.00
COMDATA	Software/Online Content(Non VP	ADOBE SYSTEMS	589256SBO	11/13/2020	16.99
					416.99 *
				TOTAL	1,215.98
				FUND TOTAL	25,477.66

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Other Non-Instruction **				
CENTRAL RESTAURANT PRODUCT	Materials & Supplies	CUSTOMER 080577	11889363	11/19/2020	79.74
RIVERSIDE PAPER SUPPLY	Materials & Supplies	CUST NO 109557	713510	11/17/2020	193.88
RIVERSIDE PAPER SUPPLY	Materials & Supplies	CUST NO 109557	713511	11/17/2020	262.04
RIVERSIDE PAPER SUPPLY	Materials & Supplies	CUST NO 109557	714082	11/20/2020	198.16
RIVERSIDE PAPER SUPPLY	Materials & Supplies	CUST NO 109557	714502	11/24/2020	361.92
					1,095.74 *
DEAN FOODS COMPANY	Food Supplies	1116841	618543767	11/17/2020	63.61
DEAN FOODS COMPANY	Food Supplies	1116841	618543777	11/17/2020	201.12
DEAN FOODS COMPANY	Food Supplies	1116841	618543811	11/20/2020	74.45
DEAN FOODS COMPANY	Food Supplies	1116841	618543846	11/24/2020	152.53
DEAN FOODS COMPANY	Food Supplies	1116841	618543899	12/01/2020	113.41
RICHMOND RESTAURANT	Food Supplies	CUST 117634	2154410	11/16/2020	2,162.29
RICHMOND RESTAURANT	Food Supplies	CUST 117633	2154417	1/16/2020	987.41
RICHMOND RESTAURANT	Food Supplies	CUST 117634	2156044	11/30/2020	774.23
					4,529.05 *
				TOTAL	5,624.79
				FUND TOTAL	5,624.79
				TOTAL DUE	31,102.45

Approved at meeting of _____ on _____.

Signed _____ _____ _____
Title Date

December 2020, AP Batch 2

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Elementary KQES **				
ESS SOUTH CENTRAL, LLC	Purchased Services	SUBSTITUTE STAFFING	INV207572	11/30/2020	108.80
ESS SOUTH CENTRAL, LLC	Purchased Services	SUBSTITUTE STAFFING	INV207612	12/05/2020	326.40
					435.20 *
K12 MANAGEMENT	Purchased Services		INV-003-294	11/20/2020	41,380.85
					41,380.85 *
AMAZON CAPITAL SERVICES	Materials and Supplies		19CN-XMRW-Y9WV	12/05/2020	9.48
					9.48 *
AMAZON CAPITAL SERVICES	Materials & Supplies CARES Act		119D-G9D6-96NT	12/10/2020	248.08
					248.08 *
SCHOOL SPECIALTY, INC.	Instructional Materials	CUSTOMER 446531	208126614722	12/01/2020	299.20
					299.20 *
WILSON LANGUAGE TRAINING	Instructional Materials	KINGQUEE0001	1835449	12/03/2020	194.40
INSTITUTE FOR MULTI-	Instructional Materials		110562	12/02/2020	274.97
ALL ABOUT LEARNING PRESS	Instructional Materials		905163	12/04/2020	284.45
					753.82 *
THERAPY RESOURCES, INC.	Therapy Services		0640	11/30/2020	5,223.97
					5,223.97 *
THERAPY RESOURCES, INC.	Purchased Services		0640	11/30/2020	5,223.97
ALLIED INSTRUCTIONAL	Purchased Services	VISION SERVICES	DB087420	11/30/2020	37.50
CONEXUS	Purchased Services	VISION SCREENING	2011	10/29/2020	193.66
					5,455.13 *
NCS PEARSON		ACCOUNT 3905634	CREDIT 12187014	12/05/2020	25.00-
NCS PEARSON		ACCOUNT 3905634	12203268	11/10/2020	34.00
					9.00 *
	** Elementary LMES **				
ESS SOUTH CENTRAL, LLC	Purchased Services	SUBSTITUTE STAFFING	INV207612	12/05/2020	108.80
					108.80 *
K12 MANAGEMENT	Purchased Services		INV-003-294	11/20/2020	29,902.95
					29,902.95 *
AMAZON CAPITAL SERVICES	Materials & Supplies CARES Act		119D-G9D6-96NT	12/10/2020	208.30
					208.30 *
USI EDUCATION SALES	Instructional Materials	ACCT 0005047097	0392318801017	12/01/2020	316.06
					316.06 *
WILSON LANGUAGE TRAINING	Instructional Materials	KINGQUEE0001	1835450	12/03/2020	713.12
					713.12 *
THERAPY RESOURCES, INC.	Therapy Services		0640	11/30/2020	5,223.97
					5,223.97 *
THERAPY RESOURCES, INC.	Purchased Services		0640	11/30/2020	5,223.97
CONEXUS	Purchased Services	VISION SCREENING	2011	10/29/2020	193.67
					5,417.64 *
NCS PEARSON		ACCOUNT 3905634	CREDIT 12187014	12/05/2020	25.00-
NCS PEARSON		ACCOUNT 3905634	12203268	11/10/2020	34.00
					9.00 *
AMAZON CAPITAL SERVICES			11TC-QW6T-Y49D	12/10/2020	69.48
					69.48 *
	** Secondary CHS **				
ESS SOUTH CENTRAL, LLC	Purchased Services	SUBSTITUTE STAFFING	INV207612	12/05/2020	108.80
					108.80 *

12/15/2020
AP375
FUND # - 231

FROM DATE-12/15/2020
TO DATE- 12/15/2020

ACCOUNTS PAYABLE LIST
KING & QUEEN SCHOOLS
DEPT # - 061100 ** Classroom Instruction **

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
AMAZON CAPITAL SERVICES	Materials & Supplies CARES Act		119D-G9D6-96NT	12/10/2020	208.30
					208.30 *
THERAPY RESOURCES, INC.	Therapy Services		0640	11/30/2020	5,223.97
					5,223.97 *
THERAPY RESOURCES, INC.	Purchased Services		0640	11/30/2020	5,224.01
CONEXUS	Purchased Services	VISION SCREENING	2011	10/29/2020	193.67
					5,417.68 *
AMAZON CAPITAL SERVICES	Instructional Materials		1CLF-6MQW-VPG1	11/07/2020	849.22
AMAZON CAPITAL SERVICES	Instructional Materials		1LWR-L6XH-XL9L	12/10/2020	162.07
					1,011.29 *
AMAZON CAPITAL SERVICES			1CLF-6MQW-VPG1	11/07/2020	1,081.42
					1,081.42 *
AMAZON CAPITAL SERVICES	Instructional Materials		1VH3-VRPY-FTRK	12/07/2020	368.95
CADET PORTFOLIO	Instructional Materials	CADET LICENSES	09152020-4A	12/12/2020	60.00
					428.95 *
BSN SPORTS, LLC	Materials and Supplies	CUSTOMER 2011722	910928227	12/02/2020	335.33
					335.33 *
				TOTAL	109,599.79

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
AMAZON CAPITAL SERVICES	Materials and Supplies		1TCD-4RV4-NRWW	12/10/2020	39.92
AMAZON CAPITAL SERVICES	Materials and Supplies		1XPX-N66X-FF19	12/11/2020	128.92
					168.84 *
				TOTAL	168.84

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
JOYCE BOARMAN-BURTON	Purchased Services	TUITION REIMBURSEMNT	BURTONJ-DEC2020	12/02/2020	500.00
					500.00 *
SCHOOL LEADERSHIP	Purchased Services		683	12/04/2020	2,800.00
					2,800.00 *
ASHLEY REYNOLDS	Purchased Services	TUITION REIMBURSEMNT	REYNOLDSA122020	12/10/2020	4,092.00
ERIN CRANE	Purchased Services	TUITION REIMBURSEMNT	CRANEE-DEC2020	12/15/2020	5,442.00
					9,534.00 *
				TOTAL	12,834.00

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
JAMES WRIGHT	Travel	MILEAGE REIMBURSEMNT	WRIGHTJ-DEC2020	12/14/2020	78.42
					78.42 *
BERNITA FAJARDO	Travel	MILEAGE REIMBURSEMNT	FAJARDO-DEC2020	12/03/2020	27.62
					27.62 *
				TOTAL	106.04

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Board Services **				
VSBA	Travel		46157	12/10/2020	200.00
					200.00 *
SCHOOL FOOD SERVICE	Miscellaneous		DEC2020	12/09/2020	77.90
					77.90 *
				TOTAL	277.90

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Executive Administration **				
HANEY PHINYOWATTANACHIP PL	Legal Services	LEGAL SERVICES	10938	11/02/2020	828.00
HANEY PHINYOWATTANACHIP PL	Legal Services	LEGAL SERVICES	11018	12/02/2020	23.00
					851.00 *
JOHN HENRY PRINTING, INC.	Materials and Supplies	HOLIDAY CARDS	20-4721	12/09/2020	133.63
					133.63 *
				TOTAL	984.63

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Human Resources **				
VIRGINIA STATE POLICE	Purchased Services	BACKGROUND SCREENING	A1500-DEC2020	12/01/2020	27.00
VA DEPT. OF SOCIAL SRVCS.	Purchased Services	BACKGROUND SCREENING	B11197-DEC2020	12/10/2020	20.00
ADMIN PARTNERS, LLC	Purchased Services	HYBRID PLAN SERVICE	26445	11/30/2020	44.00
ADP, LLC	Purchased Services	EZ-LABOR MANAGEMENT	569705648	12/11/2020	246.81
					337.81 *
				TOTAL	337.81

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Vehicle Operation **				
COUNTY WASTE LLC	Purchased Services	WASTE PICK UP	3548975	12/02/2020	148.06
COUNTY WASTE LLC	Purchased Services	WASTE PICK UP	3566100	12/11/2020	95.00
					243.06 *
MOBOTREX, INC.	Miscellaneous	BILL TO KINGQ01	247189	12/04/2020	825.00
					825.00 *
				TOTAL	1,068.06

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Vehicle Maintenance **				
AYLETT TIRE	Purchased Services	INSPECTION	0141453	11/17/2020	20.00
ARC3 GASES	Purchased Services	CUSTOMER K6975	07581791	11/30/2020	17.40
					37.40 *
ADVANCE AUTO PARTS	Test		7815033837001	12/03/2020	8.45
CDI COMPUTERS DEALERS, INC	Test	CUST CODE KINDIS06	862538	12/10/2020	578.00
					586.45 *
JAMES RIVER SOLUTIONS	Vehicle/Equipment Fuel	ACCT 00-0076530	CL11689	12/07/2020	364.66
JAMES RIVER SOLUTIONS	Vehicle/Equipment Fuel	CUSTOMER 40-0076530	S064314-IN	11/30/2020	2,709.90
JAMES RIVER SOLUTIONS	Vehicle/Equipment Fuel	CUSTOMER 40-0076530	S066959-IN	12/08/2020	1,967.33
					5,041.89 *
AYLETT TIRE	Vehicle and Powered Equipment	TIRES	0141449	11/17/2020	184.78
AYLETT TIRE	Vehicle and Powered Equipment	TIRES	0141489	11/20/2020	194.54
SONNY MERRYMAN, INC.	Vehicle and Powered Equipment	ACCOUNT 245591	CM10500R	11/05/2020	44.21-
SONNY MERRYMAN, INC.	Vehicle and Powered Equipment	ACCOUNT 245591	10500R	11/05/2020	44.22
SONNY MERRYMAN, INC.	Vehicle and Powered Equipment	ACCOUNT 245591	10744R	12/02/2020	97.24
SONNY MERRYMAN, INC.	Vehicle and Powered Equipment	ACCOUNT 245591	10772R	12/03/2020	24.50
PORT RICHMOND AUTO PARTS	Vehicle and Powered Equipment	WIRE STIPPER SET	358352	11/17/2020	94.99
PORT RICHMOND AUTO PARTS	Vehicle and Powered Equipment		358919	11/23/2020	147.50
WEST POINT ACE HARDWARE	Vehicle and Powered Equipment	CUST NO 5981	31239/2	12/14/2020	69.56
MCCARTHY TIRE SERVICE	Vehicle and Powered Equipment	CUST 1001008	56-10962	12/09/2020	1,528.00
MCCARTHY TIRE SERVICE	Vehicle and Powered Equipment	CUST 1001008	56-10963	12/09/2020	392.00
					2,733.12 *
				TOTAL	8,398.86

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	*** Building Services **				
WATER PRO INC.	Purchased Services	WATER TESTING	1060444	12/10/2020	174.50
WATER PRO INC.	Purchased Services	WATER TESTING	1060450	12/10/2020	174.50
WATER PRO INC.	Purchased Services	WATER TESTING	106447	12/08/2020	125.00
STANLEY PEST CONTROL,INC.	Purchased Services	CHS	9989768-432	12/04/2020	225.00
STANLEY PEST CONTROL,INC.	Purchased Services	KQES	9989768-433	12/04/2020	185.00
STANLEY PEST CONTROL,INC.	Purchased Services	LMES	9989768-438	12/04/2020	185.00
					1,069.00 *
DOMINION ENERGY VIRGINIA	Utilities		1866310004NOV20	12/01/2020	5,998.44
DOMINION ENERGY VIRGINIA	Utilities		2867245454NOV20	12/08/2020	8.72
DOMINION ENERGY VIRGINIA	Utilities		3564070005NOV20	12/01/2020	60.97
DOMINION ENERGY VIRGINIA	Utilities		3584020006NOV20	12/01/2020	152.51
DOMINION ENERGY VIRGINIA	Utilities		4094420009NOV20	12/01/2020	1,014.47
DOMINION ENERGY VIRGINIA	Utilities		4104395001NOV20	12/01/2020	429.97
DOMINION ENERGY VIRGINIA	Utilities		5123687104NOV20	12/04/2020	6.97
DOMINION ENERGY VIRGINIA	Utilities		5784087503NOV20	12/01/2020	619.27
DOMINION ENERGY VIRGINIA	Utilities		6078619084NOV20	11/25/2020	20.75
DOMINION ENERGY VIRGINIA	Utilities		7274330005NOV20	12/07/2020	56.45
DOMINION ENERGY VIRGINIA	Utilities		7724042507NOV20	12/01/2020	26.12
DOMINION ENERGY VIRGINIA	Utilities		7784292505NOV20	12/01/2020	336.33
QUARLES PETROLEUM, INC.	Utilities	ACCT 1051648	22163	12/08/2020	1,946.35
QUARLES PETROLEUM, INC.	Utilities	ACCOUNT 1051648	650318	12/03/2020	245.44
					10,922.76 *
VERIZON	Communications		551-681-208DE20	11/30/2020	98.88
VERIZON	Communications		551-681-210DE20	11/30/2020	520.79
VERIZON	Communications		951-687-219NO20	11/30/2020	24.81
VERIZON WIRELESS	Communications	305236197-00001	9868728430	12/09/2020	609.70
					1,254.18 *
RED WING BUSINESS	Misc	INV20201210051290	506991487232	12/10/2020	189.99
RED WING BUSINESS	Misc	INV20201210051290	506991487234	12/10/2020	225.00
RED WING BUSINESS	Misc	INV 20201210051290	506997577909022	12/10/2020	163.99
					578.98 *
FERGUSON ENTERPRISES, INC	Materials and Supplies		7301911	12/01/2020	1,255.09
FERGUSON ENTERPRISES, INC	Materials and Supplies	CUSTOMER 567953	7301911-1	12/07/2020	302.18
FERGUSON ENTERPRISES, INC	Materials and Supplies	CUSTOMER 567953	7309914	12/01/2020	83.71
AMAZON CAPITAL SERVICES	Materials and Supplies		1KVQ-G13H-CLF6	12/07/2020	255.90
WEST POINT ACE HARDWARE	Materials and Supplies	CUST NO 5981	31110/2	12/08/2020	57.95
WEST POINT ACE HARDWARE	Materials and Supplies	CUST NO 5981	31127/2	12/09/2020	56.69
WEST POINT ACE HARDWARE	Materials and Supplies	CUST NO 5981	31239/2	12/14/2020	69.56
WEST POINT ACE HARDWARE	Materials and Supplies	CUST NO 5981	31239/2	12/14/2020	69.56-
					2,011.52 *
				TOTAL	15,836.44

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Grounds Services **				
CARNELL HENCE	Purchased Services	LAWN CARE	HENCE-DEC2020-2	12/10/2020	150.00
					150.00 *
WEST POINT ACE HARDWARE	Materials and Supplies	CUST NO 5981	31127/2	12/09/2020	20.98
					20.98 *
				TOTAL	170.98

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
RIVERSTREET NETWORKS	Communications	ACCOUNT 00106068-4	20313821	12/07/2020	1,000.00
					1,000.00 *
RICOH USA, INC.		1249045-1023079USC1	104450743	12/10/2020	2,555.44
					2,555.44 *
RICOH USA, INC.	Technology Supplies	CUSTOMER 4715729	1086881492	11/30/2020	472.00
RICOH USA, INC.	Technology Supplies	CUSTOMER 4715729	1086881492	11/30/2020	472.00-
RICOH USA, INC	Technology Supplies	CUSTOMER 4715729	1086881492-1	11/30/2020	472.00
					472.00 *
				TOTAL	4,027.44
				FUND TOTAL	153,810.79

VENDOR NAME	CHARGE TO	DESCRIPTION	INVOICE#	INVOICE DATE	$$ PAY $$
	** Other Non-Instruction **				
DORI FOODS	Purchased Services	VAKINGQUEE	539493	11/01/2020	14.56
DORI FOODS	Purchased Services	VAKINGQUEE	539512	11/01/2020	10.40
DORI FOODS	Purchased Services	VAKINGQUEE	540645	11/08/2020	6.24
DORI FOODS	Purchased Services	VAKINGQUEE	540649	11/08/2020	31.20
DORI FOODS	Purchased Services	VAKINGQUEE	541570	11/12/2020	24.96
DORI FOODS	Purchased Services	VAKINGQUEE	542242	11/17/2020	12.48
DORI FOODS	Purchased Services	VAKINGQUEE	542243	11/17/2020	12.48
DORI FOODS	Purchased Services	VAKINGQUEE	542844	11/20/2020	12.48
DORI FOODS	Purchased Services	VAKINGQUEE	543044	11/22/2020	5.20
DORI FOODS	Purchased Services	VAKINGQUEE	543085	11/22/2020	12.48
DORI FOODS	Purchased Services	VAKINGQUEE	543245	11/23/2020	18.72
DORI FOODS	Purchased Services	VAKINGQUEE	543296	11/24/2020	24.96
DORI FOODS	Purchased Services	UKQLAWSON	544931	12/07/2020	58.40
DORI FOODS	Purchased Services	UKQUEENHIG	544932	12/07/2020	58.40
DORI FOODS	Purchased Services	UKQUEENELE	544933	12/07/2020	58.40
					361.36 *
RIVERSIDE PAPER SUPPLY	Materials & Supplies	CUST NO 109557	716017	12/08/2020	11.07
RIVERSIDE PAPER SUPPLY	Materials & Supplies	CUST NO 109557	716400	12/03/2020	244.72
RIVERSIDE PAPER SUPPLY	Materials & Supplies	CUST NO 109557	716401	12/11/2020	281.54
RIVERSIDE PAPER SUPPLY	Materials & Supplies	CUST NO 109557	716406	12/11/2020	251.74
RIVERSIDE PAPER SUPPLY	Materials & Supplies	CUST NO 109557	716407	12/11/2020	100.98
AMAZON CAPITAL SERVICES	Materials & Supplies		1F7F-7XC3-YFV9	12/10/2020	27.07
AMAZON CAPITAL SERVICES	Materials & Supplies		1HDP-NQRD-HLRM	12/11/2020	160.66
					1,077.78 *
DEAN FOODS COMPANY	Food Supplies	BILL TO 1116841	618543550-1	12/27/2020	13.10-
DEAN FOODS COMPANY	Food Supplies	BILL TO 1116841	618543699	11/10/2020	37.74
DEAN FOODS COMPANY	Food Supplies	1116841	618543724	11/13/2020	113.24
DEAN FOODS COMPANY	Food Supplies	BILL TO 1116841	618543775	11/17/2020	50.84
DEAN FOODS COMPANY	Food Supplies	BILL TO 1116841	618543809	11/20/2020	14.64
RICHMOND RESTAURANT	Food Supplies	CUST 117632	2154416	11/16/2020	1,631.55
RICHMOND RESTAURANT	Food Supplies	CUST 117632	2156049	11/30/2020	1,156.00
RICHMOND RESTAURANT	Food Supplies	CUST 117633	2156050	11/30/2020	1,271.47
					4,262.38 *
				TOTAL	5,701.52
				FUND TOTAL	5,701.52
				TOTAL DUE	159,512.31

Approved at meeting of _____ on _____.

Signed _____ Title _____ Date _____

King and Queen County Public Schools
November 30, 2020 Cash Financial Report

Operating Fund

REVENUE

	BUDGET	ACTUAL YTD	ENCUMBERED	BALANCE	
Revenue:					
County Contribution	$ 4,297,176	$ 3,797,176.00	$	$ 500,000.00	88.4%
Miscellaneous Local	37,700	2,450.00		35,250.00	6.5%
State Funds	6,300,698	2,355,699.15		3,944,998.85	37.4%
Federal Funds	573,145	242,843.68		330,301.32	42.4%
TOTAL	$ 11,208,719	$ 6,398,168.83	$	$ 4,810,550.17	57.1%

EXPENDITURE

Category:	BUDGET	ACTUAL YTD		BALANCE	
Instruction	$ 7,729,094	$ 2,248,651.35	$ 11,068.05	$ 5,469,374.60	29.1%
Admin./Attend./Health	869,871	327,239.14	798.99	541,832.87	37.6%
Transportation	1,049,541	285,271.86		764,269.14	27.2%
Operation and Maintenance	1,016,029	418,211.85	4,564.80	593,252.35	41.2%
Debt Service/Fund Transfer	4,458	0.00		4,458.00	0.0%
Technology	539,726	453,348.30	74,720.20	11,657.50	84.0%
TOTAL	$ 11,208,719	$ 3,732,722.50	$ 91,152.04	$ 7,384,844.46	33.3%
Grand Total Operating Fund	$ 11,208,719	$ 3,732,722.50	$ 91,152.04	$ 7,384,844.46	

Food Service Fund

	BUDGET	ACTUAL YTD		BALANCE	
Revenue:					
Miscellaneous local	$ 83,000	2,249.46	$	$ 80,750.54	2.7%
State Funds	3,159			3,159.00	0.0%
Federal Funds	260,000			260,000.00	0.0%
Federal Funds - SFSP	-	72,662.93		(72,662.93)	
Interest	-			0.00	
Transfer from School Fund	4,458			4,458.00	
TOTAL	$ 350,617	74,912.39	$	$ 275,704.61	21.4%
Food Services	$ 350,617	97,839.96	$ 79.74	$ 252,697.30	27.9%

November School Food Federal Reimbursement **33,292.97**

Information Only - Appropriations already made

King and Queen County Public Schools

Dr. Carol B. Carter, Ed.D, Division Superintendent
P.O. Box 97 · King and Queen Courthouse, Virginia 23085
Phone: (804) 785-5981
Fax: (804) 785-5686

To: King and Queen County Board of Supervisors
Tom Swartzwelder, County Administrator

From: Carol B. Carter, Ed.D., Division Superintendent
Emma L. Hundley, Director of Budget and Finance

Date: December 29, 2020

Re: Budget Amendments

King and Queen County Public Schools received $140,385 in Coronavirus Relief Funds. These funds were required to be spent by December 30, 2020. Also, we received an additional $47,274 in VPSA Series grant for Technology.

The School Board respectfully requests an amendment to the FY 2021 budget as follows:

State Revenue increase	
Technology Initiative	$47,274
Federal Revenue Increase	
CARES CRF K-12	$140,385
Total Revenue Increase	$187,659
Expenditure Offset	
61000 Instruction	$50,358
62000 Admin./Attend./Health	$2,557
63000 Transportation	$12,918
64000 Operations & Maint.	$48,989
68000 Technology	$72,837
	$187,659

We will be available at the meeting or in advance to answer any questions you may have. Thank you in advance for your support of our school division.

AGENDA: January 11, 2021 Regular Meeting

ITEM #9:

Public Comment Period

ACTION REQUESTED:

The Board will receive comments from the public related to items not on the agenda. Have citizens state their name, the district they are from and request that they limit their comments to 3 minutes.

ATTACHMENTS:

None

AGENDA: ***January 11, 2021 Regular Meeting***

ITEM #10:

Reports from School Superintendent and Director of Social Services

ACTION REQUESTED:

None

ATTACHMENTS:

- School Monthly Membership Report
- Social Services Reports
- VDOT Report
- Copy of monthly Treasurer's Report

King and Queen County Public Schools

Monthly Membership Report

DECEMBER 2020

Grade	KQES		LMES		CHS		TOTAL	
	Physical	Actual	Physcial	Actual	Physical	Actual	Physical	Actual
K	20	20	20	20	0	0	40	40
1	30	30	25	65	0	0	55	95
2	14	151	25	83	0	0	39	234
3	21	21	33	33	0	0	54	54
4	21	21	22	22	0	0	43	43
5	21	21	23	23	0	0	44	44
6	18	18	24	24	0	0	42	42
7	25	25	27	27	0	0	52	52
8	0	0	0	0	55	55	55	55
9	0	0	0	0	37	37	37	37
10	0	0	0	0	43	43	43	43
11	0	0	0	0	43	43	43	43
12	0	0	0	0	33	33	33	33
Total K-12	**170**	**307**	**199**	**297**	**211**	**211**	**580**	**815**

Early Childhood Special Education	9	9	6	6	0	0	15	15
Virginia Preschool Initiative	22	22	12	12	0	0	34	34
Total PreK	31	31	18	18	0	0	49	49

GRAND TOTAL	**201**	**338**	**217**	**315**	**211**	**211**	**629**	**864**

Enrollment to Date	315	313	223	851
Average Daily Membership	307.071	297.286	212.286	816.643
Averaige Daily Attendance	298	293.071	209.5	800.571
YTD ADM	309.368	305.147	214.397	828.912
Virtual Students	137	97	0	234

Notes: Physical = Number of students physically in school
Actual = Number of students in school plus virtual students

Social Services Report

2020 Christmas Wishes Program

The Christmas Wishes Program was a success despite the pandemic. We had sponsorship from citizens, churches, and businesses. The main difference that we noted was that many, who normally shop for children, sent checks instead of shopping for gifts. This meant that our employees did more of the shopping this year.

With the support of 22 sponsors, we supplemented Christmas for 63 families with 155 children. We also served 12 older adults. The following were our sponsors this year:

New Hope Baptist
Poroporone Baptist Church
Karen Mumaw
WRAR
C&F Bank
New Morning Star
Old Church
Helen Carlton
Alpha Delta Kappa
Samantha Strauss
King and Queen Elementary
Union Prospect Baptist
Rappahannock Electric
Rev. Dr. Sylvia Berry
Kenneth Otto
Zion Baptist Church
Immanuel Episcopal Church
Laura Offield
Smyrna Christian Church
Tracey Speight
Women's Club
Billie Spence

While everyone in the agency contributed to the success of the program, Brittany Lawson coordinated the details of the program from beginning to end. Brittany wants to acknowledge Tracey Harvey, Jennifer Johnson, Kimberly Taylor, Angela Land, Shannon Mitchell, Iris Brown and Maddie Kieffer for their assistance with shopping, organizing, wrapping and delivering gifts.

A special thank you to WRAR who picked up sponsoring an extra 16 children after they fulfilled the wishes of their originally assigned families.

King and Queen CARES Funding Final Report

I have attached our final report for the CARES funding. Thank you for giving us the opportunity to help the citizens with this funding. While it was extra work for us to juggle, it gave us all a greater sense of purpose in this pandemic. While we

were feeling helpless to change our situation or do anything about the pandemic, it helped us to focus on helping others. It also created a deep team unity by allowing all of us to work together on a common goal.

Virginia Restaurant Meals Program (VRMP)

Several months ago, I made you aware of a program coming late in 2020 that allows some SNAP recipients to use their SNAP benefits to purchase prepared food in participating restaurants and stores. Legislative action was taken by the General Assembly during the 2020 Session requiring SNAP to implement the Restaurant Meals Program. The purpose of the program is to increase the accessibility of nutritious meal options for vulnerable SNAP participants with disabilities, the elderly, and the homeless.

A launch date has not been established yet. I have signed up for an informational session on January 19. I will keep you informed as the program unfolds, so that you will be able to share the information with your constituents.

KING AND QUEEN CARES PROGRAM FINAL REPORT JUNE 1 – DECEMBER 31, 2020

Program	Number of Participants	Comments:
Courthouse Food Distribution	43 Families average for each distribution Food Cost: $5,254	We had a total of 301 individual/family grocery distributions from July to November with an average of 43 families for each distribution. They were not the same families each time. Some dropped off and we added on new ones each month, but we averaged 43 families for each distribution with a high of 48 in August and a low of 40 in November. The offices of the Treasurer and the Commissioner provided volunteers to help with the program.
Safer at Home Food Distribution	36 Senior Citizens Shopping and Delivery of Food: $5,185	This program provided groceries to seniors to keep them safer at home. Our employees shopped, filled bags or boxes, and delivered them to the senior's home. Both the Treasurer and Commissioner assisted us with referrals to the program and the deliveries throughout the program.
Emergency Assistance Programs	2 Families for Utilities $2,029.20	In considering citizens in need of assistance with electric for this program, we first screened them for our other programs (Energy Assistance and Energy Share). Most families were assisted with those programs.

Betty A. Dougherty, Social Services Director

January 11, 2021

KING AND QUEEN CARES PROGRAM FINAL REPORT JUNE 1 – DECEMBER 31, 2020

Homeless Prevention Program	10 Families for Rent/Mortgage for a total of $19,545.	We assisted 10 families with rent/mortgage for a total of $19,545. We have assisted 7 other families with the DuPont grant.
Companionship Wellness Calls	28 Seniors 365 after hours and weekend contacts made with 20 Seniors. 43.25 hours worked: $1,083 72 donated volunteer hours by our Family Services Supervisor with 8 Seniors in the evenings and on weekends. She did not want to be paid for the calls.	We served a total of 28 seniors for the entire time period. We lost 4 during the program. We advertised through every channel we could think of using. Every Senior that signed up received wellness calls. The calls generated some additional service requests.
Employment Program	0 Participants	We have advertised this service widely and did not receive any requests for this service. Citizens that have requested assistance more than once for rent, mortgage, and/or utilities due to being out of work were given a referral to this program but they did not choose to participate. We know based on the unemployment numbers that there were citizens that needed this service. Our Employment Coach was standing by ready to help anyone furloughed or laid off to regain employment.

Betty A. Dougherty, Social Services Director

January 11, 2021

Fredericksburg

King & Queen County Board of Supervisors
January 2021 VDOT Transportation Briefing

Construction Projects Underway

Upcoming Unpaved Road Projects on Secondary Six Year Plan:

Route 645 Page Lane – UPC 111933 – September 2021
Route 651 Dewsville Road – UPC 111935 – August 2022
Route 662 Greenbriar Road– UPC 111934 – July 2023
Route 642 Green Chambers Road – UPC 111954 – August 2023
Route 672 Holmestown Road – UPC 115619 – January 2025

Bridge Projects next 24 Months

Route 14 over Poropotank Creek – SGR Replacement – Contract awarded to Bryant Construction, January start date anticipated.

Supervisor Requests

None

Traffic Engineering Requests

None

Maintenance Operation Highlights

Completed Projects

- Route 33 Drop Inlet Cleaning
- Route 721 Boom Axing
- Route 634 Pipe Cleanout
- Routes 602, 609, 610, 611, 613, 614, 617, 618, 649, 663, 669 and 671 Unpaved Road Maintenance
- Route 14 Storm Cleanup
- Sign Repair countywide
- Daylight Signs countywide

- Gravel Road maintenance countywide
- Patch potholes countywide

Upcoming Projects

- West Point Bridge Sweeping
- Route 675 Pipe Repair
- Route 14 cross pipe repair near Corbin Mill Pond
- Unpaved Road maintenance throughout the county
- Continue to patch potholes Countywide

Land Use Highlights

- Site Plan reviews completed: 1
- Subdivision reviews completed: 0
- Average number of days per review: 3
- Number of permits issued: 1
- Number of permits completed: 5

Contact for questions or concerns:

Joyce M. McGowan
Residency Administrator
(804) 286-3115
joyce.mcgowan@vdot.virginia.gov

Ron Peaks
Assistant Residency Administrator
(804) 286-3118
ronald.peaks@vdot.virginia.gov

VIRGINIA IS FOR LOVERS,
NOT LITTER

Irene B. Longest
Treasurer, King and Queen County
December 30, 2020

Balance as of December 30, 2020

C&F - CDBG		$ 92,939.67
C&F - Checking		$ 2,747,160.00
C&F - Overnight Sweep Account		$ 5,222,994.90
C&F - CD		$ 5,133,149.45
LGIP - Republic		$ 10,192,282.11
LGIP - County		$ 6,268.61
LGIP - Landfill Contingency Reserve		$ 967,610.29
LGIP - Rescue Squads		$ 189,999.80
LGIP - Reserve		$ 2,415,313.22
LGIP - Schools		$ 762,914.57
VIP 1-3 Year - Landfill		$ 1,082,540.05
VIP 1-3 Year - Landfill Contigency		$ 1,082,540.05
VIP NAV Liquidity - Landfill		1,043,814.00
VIP NAV Liquidity - Landfill Contigency		$ 1,042,124.56
	Total	**$ 31,981,651.28**

NOTES:

Payment of $ 884,776.62 was wired to the County from Republic Services Inc. on 12-11-2020

Abatements - December 2020	ABA	PTR	Total
* Commissioner of Revenue	$ 5,308.80	$ 495.44	$ 4,813.36
Treasurer	$ 60.00	$ -	$ 60.00

Supplements - December 2020	Supplement	PTR
* Commissioner of Revenue	$ 1,136.83	$ 257.69

Prepared by: Irene B. Longest

1/5/2021

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DATE	TYPE	YEAR	CLAS	TRN	TICKET#	NAME	PP VALUE	ABA AMOUNT	PTR AMOUNT	TOTAL ABATEMENT
12/16/2020	PP	2017	TP	ABA	00039580001	MILLER RICHARD A	200	7.88-		
						TYPE TOTALS	200	7.88-	.00	7.88-
						YEAR TOTALS	200	7.88-	.00	7.88-

DATE	TYPE	YEAR	CLAS	TRN	TICKET#	NAME	PP VALUE	ABA AMOUNT	PTR AMOUNT	TOTAL ABATEMENT
12/07/2020	PP	2018	TP	ABA	00000740004	ALEXANDER MAHLON EUGENE	1060	31.52-		
						TYPE TOTALS	1060	31.52-	.00	31.52-
						YEAR TOTALS	1060	31.52-	.00	31.52-

DATE	TYPE	YEAR	CLAS	TRN	TICKET#	NAME		PP VALUE	ABA AMOUNT	PTR AMOUNT	TOTAL ABATEMENT
12/04/2020	PP	2019	TP	ABA	00000230001	ADDINGTON EVELYN PHYLISS		500	19.70-		
12/04/2020	PP	2019	TP	PTR	00000230001	ADDINGTON EVELYN PHYLISS				9.85	9.85-
12/04/2020	PP	2019	TP	ABA	00000230002	ADDINGTON EVELYN PHYLISS		1500	59.10-		
12/04/2020	PP	2019	TP	ABA	00000230004	ADDINGTON EVELYN PHYLISS		2625	103.43-		
12/04/2020	PP	2019	MH	ABA	00000230011	ADDINGTON EVELYN PHYLISS		5000	26.50-		
12/07/2020	PP	2019	TP	ABA	00000710004	ALEXANDER MAHLON EUGENE		970	28.76-		
12/01/2020	PP	2019	MT	ABA	00054990025	SUPERIOR LANDSCAPING & EXCAVATION		99125	30.80-		
						TYPE TOTALS	1	109720	268.29-	9.85	258.44-
						YEAR TOTALS	1	109720	268.29-	9.85	258.44-

DATE	TYPE	YEAR	CLAS	TRN	TICKET#	NAME	PP VALUE	ABA AMOUNT	PTR AMOUNT	TOTAL ABATEMENT
12/04/2020	PP	2020	TP	ABA	00000260001	ADDINGTON EVELYN PHYLISS	500	19.70-		
12/04/2020	PP	2020	TP	PTR	00000260001	ADDINGTON EVELYN PHYLISS			9.46	10.24-
12/04/2020	PP	2020	TP	ABA	00000260002	ADDINGTON EVELYN PHYLISS	1500	59.10-		
12/04/2020	PP	2020	TP	ABA	00000260004	ADDINGTON EVELYN PHYLISS	2360	92.98-		
12/04/2020	PP	2020	MH	ABA	00000260011	ADDINGTON EVELYN PHYLISS	5000	26.50-		
12/07/2020	PP	2020	TP	ABA	00000800004	ALEXANDER MAHLON EUGENE	985	29.94-		
12/02/2020	PP	2020	TP	ABA	00001690002	ANGELES ALICE FAY	1425	56.15-		
12/02/2020	PP	2020	TP	PTR	00001690002	ANGELES ALICE FAY			26.95	29.20-
12/07/2020	PP	2020	TP	ABA	00009650003	CALHOUN SANDYRAY WEBSTER	35200	545.69-		
12/07/2020	PP	2020	TP	ABA	00018310005	FENDER JAMES RICHARD	1395	54.96-		
12/08/2020	PP	2020	TP	ABA	00025060001	HARVEY DONSEY PAGE	500	19.70-		
12/08/2020	PP	2020	TP	PTR	00025060001	HARVEY DONSEY PAGE			9.46	10.24-
12/02/2020	PP	2020	FM	ABA	00029030002	HORNY ACRES LONGHORNS	2480	27.28-		
12/04/2020	PP	2020	TP	ABA	00031500001	JOHNSON KIMBERLY	7125	280.73-		
12/04/2020	PP	2020	TP	PTR	00031500001	JOHNSON KIMBERLY			134.75	145.98-
12/10/2020	PP	2020	TP	ABA	00036960001	LLOYD GERALDINE HENLEY	15125	595.93-		
12/10/2020	PP	2020	TP	PTR	00036960001	LLOYD GERALDINE HENLEY			286.05	309.88-
12/03/2020	PP	2020	TP	ABA	00038170003	MANKE JANET ANN	1000	19.70-		
12/03/2020	PP	2020	TP	PTR	00038170003	MANKE JANET ANN			9.46	10.24-
12/22/2020	PP	2020	MT	ABA	00040740010	MID ATLANTIC TREE HARVESTORS INC	63070	693.77-		
12/10/2020	PP	2020	MT	ABA	00040740016	MID ATLANTIC TREE HARVESTORS INC	104370	1148.07-		
12/18/2020	PP	2020	TP	ABA	00045080001	PAHLAVANINEJAD HOSSEIN K	2400	94.56-		
12/18/2020	PP	2020	TP	ABA	00045080005	PAHLAVANINEJAD HOSSEIN K	500	19.70-		
12/18/2020	PP	2020	TP	PTR	00045080005	PAHLAVANINEJAD HOSSEIN K			9.46	10.24-
12/01/2020	PP	2020	MT	ABA	00055990016	SUPERIOR LANDSCAPING & EXCAVATION	7875	27.72-		
						TYPE TOTALS 7	252810	3812.18-	485.59	3326.59-

DATE	TYPE	YEAR	CLAS	TRN	TICKET#	NAME	PP VALUE	ABA AMOUNT	PTR AMOUNT	TOTAL ABATEMENT
12/07/2020	RE	2020		ABA	00069670001	WALDEN MARTHA LENA ET ALS		253.87-		
12/07/2020	RE	2020		ABA	00069680001	WALDEN MARTHA LENA ETALS		160.06-		
						TYPE TOTALS		413.93-	.00	413.93-

DATE	TYPE	YEAR	CLAS	TRN	TICKET#	NAME	PP VALUE	ABA AMOUNT	PTR AMOUNT	TOTAL ABATEMENT
12/04/2020	VL	2020		ABA	00023780001	JOHNSON KIMBERLY		25.00-		
12/18/2020	VL	2020		ABA	00034510001	PAHLAVANINEJAD HOSSEIN K		25.00-		
12/30/2020	VL	2020		ABA	00045130001	TRUEHEART THEODORE III		25.00-		
						TYPE TOTALS		75.00-	.00	75.00-
						YEAR TOTALS 7	252810	4301.11-	485.59	3815.52-

DATE	TYPE	YEAR	CLAS	TRN	TICKET#	NAME	PP VALUE	ABA AMOUNT	PTR AMOUNT	TOTAL ABATEMENT
12/15/2020	BL	2021		ABA	00000010001	A & A HANDYMAN SERVICE		50.00-		
12/15/2020	BL	2021		ABA	00000490001	BERTRAND HOMES OF VIRGINIA INC		50.00-		
12/18/2020	BL	2021		ABA	00001120001	COUNTRY DRIVING SCHOOL		50.00-		
12/15/2020	BL	2021		ABA	00001280001	D'S NEW BEGINNINGS NEMT		50.00-		
12/29/2020	BL	2021		ABA	00001450001	DOUGLAS TRANSPORTATION LLC		50.00-		
12/18/2020	BL	2021		ABA	00002040001	IDEAL FENCE		50.00-		
12/15/2020	BL	2021		ABA	00002350001	JUDAH'S PRIDE:THE ART OF BOXIN		50.00-		
12/28/2020	BL	2021		ABA	00002680001	LOCUST HILL PRESS		50.00-		
12/15/2020	BL	2021		ABA	00002880001	MID-ATLANTIC TECHNOLOGY SERVIC		50.00-		
12/15/2020	BL	2021		ABA	00003050001	OLD DOMINION FIELD SERVICES		50.00-		
12/15/2020	BL	2021		ABA	00003470001	ROBERT'S HANDYMAN SERVICES		50.00-		
12/17/2020	BL	2021		ABA	00003920001	THORPE ELECTRICAL SERVICE LLC		50.00-		
12/15/2020	BL	2021		ABA	00004100001	VIRGINIA DIESEL INC		50.00-		
12/15/2020	BL	2021		ABA	00004400001	WOOD CONSTRUCTION INC		50.00-		
						TYPE TOTALS		700.00-	.00	700.00-
						YEAR TOTALS		700.00-	.00	700.00-
ABATEMENT COUNT =		45				TOTALS 8	363790	5308.80-	495.44	4813.36-

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DATE	TYPE	YEAR	CLAS	TRN	TICKET#	NAME	PP VALUE	AMOUNT	PTR AMOUNT

DATE	TYPE	YEAR	CLAS	TRN	TICKET#	NAME	PP VALUE	AMOUNT	PTR AMOUNT
						TYPE TOTALS		.00	.00
						YEAR TOTALS		.00	.00

DATE	TYPE	YEAR	CLAS	TRN	TICKET#	NAME	PP VALUE	AMOUNT	PTR AMOUNT
12/03/2020	BL	2020		SUP	00005340001	DESTINATION CERTAIN		50.00	
12/16/2020	BL	2020		SUP	00005350001	KING & QUEEN TRACTOR WORX		50.00	
						TYPE TOTALS		100.00	.00

DATE	TYPE	YEAR	CLAS	TRN	TICKET#	NAME		PP VALUE	AMOUNT	PTR AMOUNT
12/07/2020	PP	2020	TP	SUP	00065890001	RUIZ CARMEN JULIA		10875	428.48	
12/07/2020	PP	2020	TP	PTR	00065890001	RUIZ CARMEN JULIA				205.67-
12/07/2020	PP	2020	TP	SUP	00065900001	GOODMAN DONALD LYLE		500	19.70	
12/07/2020	PP	2020	TP	PTR	00065900001	GOODMAN DONALD LYLE				9.46-
12/07/2020	PP	2020	TP	SUP	00065910001	MARTIN KEIFFERLAN LEE		1750	68.95	
12/07/2020	PP	2020	TP	PTR	00065910001	MARTIN KEIFFERLAN LEE				33.10-
12/09/2020	PP	2020	TP	SUP	00065920001	KENNEDY SEAN LEE		500	19.70	
12/09/2020	PP	2020	TP	PTR	00065920001	KENNEDY SEAN LEE				9.46-
						TYPE TOTALS	4	13625	536.83	257.69-
						YEAR TOTALS	4	13625	636.83	257.69-

DATE	TYPE	YEAR	CLAS	TRN	TICKET#	NAME	PP VALUE	AMOUNT	PTR. AMOUNT
12/23/2020	BL	2021		SUP	00004490001	MIDDLE PENINSULA REALTY LLC		50.00	
12/23/2020	BL	2021		SUP	00004500001	ROUTE 33 CENTER		50.00	
12/23/2020	BL	2021		SUP	00004510001	AU NATURAL GARDENS		50.00	
12/23/2020	BL	2021		SUP	00004520001	DESTINATION CERTAIN		50.00	
12/23/2020	BL	2021		SUP	00004530001	ERVIN CABLE CONSTRUCTION LLC		50.00	
12/23/2020	BL	2021		SUP	00004540001	HOLLYWOODS OUTDOOR PRODUCTS		50.00	
12/23/2020	BL	2021		SUP	00004550001	KING & QUEEN TRACTOR WORX		50.00	
12/23/2020	BL	2021		SUP	00004560001	PASTOR S SANTOS		50.00	
12/23/2020	BL	2021		SUP	00004570001	RONALD L SEAL		50.00	
12/23/2020	BL	2021		SUP	00004580001	VPN VERY NICE THINGS LLC		50.00	
						TYPE TOTALS		500.00	.00
						YEAR TOTALS		500.00	.00
SUPPLEMENT COUNT - 16						TOTALS 4	13625	1136.83	257.69-

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DATE	TYPE	YEAR	CLAS	TRN	TICKET#	NAME	PP VALUE	ABA AMOUNT	PTR AMOUNT	TOTAL ABATEMENT
12/15/2020	RE	2018	AF	ABA	00054150002	REAL ESTATE ASSET MANAGEMENT LLC		30.00-		
						TYPE TOTALS		30.00-	.00	30.00-
						YEAR TOTALS		30.00-	.00	30.00-

DATE	TYPE	YEAR	CLAS	TRN	TICKET#	NAME	PP VALUE	ABA AMOUNT	PTR AMOUNT	TOTAL ABATEMENT
12/15/2020	RE	2019	AF	ABA	00082260001	PITTS DONALD LEE SR & REBECCA		30.00-		
						TYPE TOTALS		30.00-	.00	30.00-
						YEAR TOTALS		30.00-	.00	30.00-
ABATEMENT COUNT =			2			TOTALS		60.00-	.00	60.00-

AGENDA: January 11, 2021 Regular Meeting

ITEM #11:

Presentation of FY2020 Audit – Anne Wall, Robinson, Farmer Cox Associates

ACTION REQUESTED:

None

ATTACHMENTS:

- Final FY2020 audit report (electronic copy also sent with packet)

Tina Ammons

From: Anne Wall <awall@rfca.com>
Sent: Tuesday, December 15, 2020 12:47 PM
To: Tina Ammons
Subject: RE: FY20 printed audit reports and BOS presentation

Hi, Tina
I can do January 11th unless you would rather I didn't come to the first meeting of the year. Please advise. I'm free for either meeting.
Anne

RFC
CPAs | Consultants

Anne B. Wall, CPA
Member
Robinson, Farmer, Cox Associates
401 Southlake Boulevard, Suite C-1
North Chesterfield, VA 23236
804.378.4200

From: Tina Ammons <tammons@kingandqueenco.net>
Sent: Tuesday, December 15, 2020 12:43 PM
To: Anne Wall <awall@rfca.com>
Subject: RE: FY20 printed audit reports and BOS presentation

[Message Received from External Sender]

Let's go with 10 copies. You are correct most everyone gets it electronically now so other that the Board and a few file copies I don't need many hard copies.

Our first meeting in the new year is January 11th. Our next one isn't until February 8th.

Tina R Ammons
Director of Finance
King and Queen County
PO Box 177
King & Queen CH, VA 23085
tammons@kingandqueenco.net

From: Anne Wall <awall@rfca.com>
Sent: Tuesday, December 15, 2020 11:48 AM

To: Tina Ammons <tammons@kingandqueenco.net>
Subject: FY20 printed audit reports and BOS presentation

Hi, Tina
Please advise as to how many printed bound copies of the FY20 audit you would like mailed to your attention. Every year it is less and less!

Also, please advise as to what meeting that you would like the FY20 audit presented/reported to the BOS.

Thank you for both responses and all of your help and assistance during the audit process.

Anne

RFC
CPAs | Consultants

Anne B. Wall, CPA
Member
Robinson, Farmer, Cox Associates
401 Southlake Boulevard, Suite C-1
North Chesterfield, VA 23236
804.378.4200

COUNTY OF KING & QUEEN, VIRGINIA

ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

County of King & Queen, Virginia

Annual Financial Report

For the Fiscal Year Ended
June 30, 2020

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COUNTY OF KING & QUEEN, VIRGINIA

BOARD OF SUPERVISORS

J. Lawrence Simpkins, Chairperson

Sherrin C. Alsop, Vice Chairperson
James "Jim" Burns
R. F. Bailey, Jr.
Doris H. Morris

COUNTY SCHOOL BOARD

Celestine Gaines, Chairperson

Shannon L. Amos, Vice Chairperson
Howard Hill
Harwood Hall
Brenda Lee

SOCIAL SERVICES BOARD

Kelly Bailey, Chairperson

Bette J. Albert
Doris Morris
Angela Alley
Linda Robinson

OTHER OFFICIALS

Judge of the Circuit Court	B. Elliott Bondurant
Clerk of the Circuit Court	Vanessa Porter
Commonwealth's Attorney	Meredith Adkins
Commissioner of the Revenue	Kelly N. Lumpkin
Treasurer	Irene Longest
Sheriff	John R. Charboneau
Superintendent of Schools	Dr. Carol B. Carter
Director of Social Services	Betty Dougherty
County Administrator	Thomas J. Swartzwelder
Clerk of the School Board	Anne T. Kennedy
County Attorney	Thomas J. Swartzwelder

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COUNTY OF KING & QUEEN, VIRGINIA

FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2020

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COUNTY OF KING & QUEEN, VIRGINIA

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FOR THE YEAR ENDED JUNE 30, 2020

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COUNTY OF KING & QUEEN, VIRGINIA

FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2020

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ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants
CPAs | CONSULTANTS

Independent Auditors' Report

To the Honorable Members of the Board of Supervisors
County of King and Queen
King and Queen, Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of County of King and Queen, Virginia, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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 business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of County of King and Queen, Virginia, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules related to pension and OPEB funding on pages 4-9, 82-83, and 84-101 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 County of King and Queen, Virginia's basic financial statements. The other supplementary information and statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U. S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

The 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 it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2020, on our consideration of County of King and Queen, 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 King and Queen, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of King and Queen, Virginia's internal control over financial reporting and compliance.

Robinson, Farmer, Cox Associates

Richmond, Virginia
November 27, 2020

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MANAGEMENT'S DISCUSSION AND ANALYSIS

To the Honorable Members of the Board of Supervisors
To the Citizens of King and Queen County
County of King and Queen, Virginia

As management of the County of King and Queen, 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, 2020. Please read it in conjunction with the County's basic financial statements, which follow this section.

Financial Highlights

Government-wide Financial Statements

< The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $34,051,361 (net position).

Fund Financial Statements

The Governmental Funds, on a current financial resource basis, reported revenues and other financing sources in excess of expenditures and other financing uses of $1,032,779 (Exhibit 5) after making contributions totaling $4,253,894 to the School Board.

< As of the close of the current fiscal year; the County's funds reported ending fund balances of $27,572,410, an increase of $1,032,779 in comparison with the prior year.

< At the end of the current fiscal year, unassigned fund balance for the general fund was $15,456,880, or 113% of total general fund expenditures and other uses.

< The combined long-term obligations increased $93,962 during the current fiscal year.

Overview of the Financial Statements

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

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

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

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.

Overview of the Financial Statements (Continued)

The statement of net position presents information on all of the County's assets/deferred outflows of resources and liabilities/deferred inflows of resources with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of 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 King and Queen, Virginia itself (known as the primary government), but also for a legally separate school district and an Industrial Development Authority for which the County of King and Queen, Virginia is financially accountable. Financial information for the component units are reported separately from the financial information presented 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 King and Queen, 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 three categories: governmental funds, proprietary funds and fiduciary 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 a reconciliation between the two methods is provided at the bottom of the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The County has three major governmental funds – the General Fund, the Special Revenue 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 Wireless Service Authority Fund provides a centralized source for wireless services to County residents.

Fiduciary funds - The County is the trustee, or fiduciary, for the County's agency funds. It is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position.

Overview of the Financial Statements (Continued)

Fiduciary funds (Continued) - The County excludes these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations. Agency funds are County custodial funds used to provide accountability of client monies for which the County is custodian.

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

Other information - In addition to the basic financial statement and accompanying notes, this report also presents certain required supplementary information for budgetary comparison schedules and schedules of pension and OPEB funding progress. Other supplementary information includes the presentation of combining financial statements for the discretely presented component unit - School Board and Industrial Development Authority and budgetary schedules. The School Board and Industrial Development Authority do not issue separate 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, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $34,051,361 at the close of the most recent fiscal year. The following table summarizes the County's Statement of Net Position:

County of King and Queen, Virginia's Net Position

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Current and other assets	$ 29,397,330	$ 27,582,444	$ 119,628	$ 175,263	$ 29,516,958	$ 27,757,707
Capital assets	6,686,685	6,777,393	326,198	318,283	7,012,883	7,095,676
Total assets	$ 36,084,015	$ 34,359,837	$ 445,826	$ 493,546	$ 36,529,841	$ 34,853,383
Deferred outflows of resources	$ 493,218	$ 230,835	$ -	$ -	$ 493,218	$ 230,835
Current liabilities	$ 1,364,993	$ 334,952	$ -	$ -	$ 1,364,993	$ 334,952
Long-term liabilities outstanding	1,413,474	1,319,512	-	-	1,413,474	1,319,512
Total liabilities	$ 2,778,467	$ 1,654,464	$ -	$ -	$ 2,778,467	$ 1,654,464
Deferred inflows of resources	$ 193,231	$ 274,247	$ -	$ -	$ 193,231	$ 274,247
Net position:						
Investment in capital assets	$ 6,686,685	$ 6,777,393	$ 326,198	$ 318,283	$ 7,012,883	$ 7,095,676
Restricted	188,550	224,623	-	-	188,550	224,623
Unrestricted	26,730,300	25,659,945	119,628	175,263	26,849,928	25,835,208
Total net position	$ 33,605,535	$ 32,661,961	$ 445,826	$ 493,546	$ 34,051,361	$ 33,155,507

Government-wide Financial Analysis (Continued)

The County's net position increased $895,854 during the current fiscal year. The following table summarizes the County's Statement of Activities:

County of King and Queen, Virginia's Changes in Net Position

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	$ 2,767,542	$ 3,084,859	$ 143,223	$ 176,394	$ 2,910,765	$ 3,261,253
Operating grants and contributions	2,564,893	2,611,459	-	-	2,564,893	2,611,459
Capital grants and contributions	-	256,804	-	-	-	256,804
General revenues:						
General property taxes	7,525,429	7,433,096	-	-	7,525,429	7,433,096
Other local taxes	719,051	715,421	-	-	719,051	715,421
Grants and other contributions not restricted	1,119,293	1,036,085	-	-	1,119,293	1,036,085
Other general revenues	727,250	813,536	97	122	727,347	813,658
Total revenues	$ 15,423,458	$ 15,951,260	$ 143,320	$ 176,516	$ 15,566,778	$ 16,127,776
Expenses:						
General government administration	$ 1,245,092	$ 1,446,801	$ -	$ -	$ 1,245,092	$ 1,446,801
Judicial administration	660,957	629,357	-	-	660,957	629,357
Public safety	4,990,245	4,158,939	-	-	4,990,245	4,158,939
Public works	671,619	(1,351,672)	-	-	671,619	(1,351,672)
Health and welfare	1,732,518	1,699,109	-	-	1,732,518	1,699,109
Education	4,640,286	5,569,287	-	-	4,640,286	5,569,287
Parks, recreation, and cultural	171,742	185,149	-	-	171,742	185,149
Community development	367,425	325,637	-	-	367,425	325,637
Wireless service authority	-	-	191,040	180,188	191,040	180,188
Total expenses	$ 14,479,884	$ 12,662,607	$ 191,040	$ 180,188	$ 14,670,924	$ 12,842,795
Change in net position	$ 943,574	$ 3,288,653	$ (47,720)	$ (3,672)	$ 895,854	$ 3,284,981
Beginning of year	32,661,961	29,373,308	493,546	497,218	33,155,507	29,870,526
End of year	$ 33,605,535	$ 32,661,961	$ 445,826	$ 493,546	$ 34,051,361	$ 33,155,507

Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported fund balances of $27,572,410, an increase of $1,032,779 in comparison with the prior year. Approximately 56% of this total amount constitutes unassigned General Fund balance, which is available for spending at the County's discretion.

Proprietary Funds - The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position at the end of the year amounted to $119,628. The total decrease in net position was $47,720. Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

During the year, revenues and other sources were greater than budgetary estimates by $871,791. Expenditures and other uses were less than budgetary estimates by $1,521,384, resulting in a positive variance of $2,393,175.

Capital Asset and Debt Administration

< Capital assets - The County's investment in capital assets for its governmental operations as of June 30, 2020 amounts to $6,686,685 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, and machinery and equipment.

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

Long-term debt - At the end of the current fiscal year, the County had no debt outstanding.

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

Economic Factors and Next Year's Budgets and Rates

< Inflationary trends in the region compare to national indices.

All of these factors were considered in preparing the County's budget for the 2021 fiscal year.

The fiscal year 2021 general fund budget increased approximately 4.7%. All tax rates remained the same as in 2020.

Requests for Information

This financial report is designed to provide a general overview of the County of King and Queen, 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, Allen's Circle and Courthouse Landing Road, King and Queen Courthouse, Virginia 23085.

BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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Exhibit 1

County of King and Queen, Virginia
Statement of Net Position
June 30, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	Industrial Development Authority
ASSETS					
Cash and investments	$ 28,379,784	$ 108,103	$ 28,487,887	$ 892,583	$ 239,453
Receivables (net of allowance for uncollectibles):					
Taxes receivable	550,351	-	550,351	-	-
Accounts receivable	80,275	11,525	91,800	15,416	-
Due from other governmental units	361,258	-	361,258	259,129	-
Prepaid items	25,662	-	25,662	-	1,728
Net pension asset	-	-	-	707,462	-
Capital assets (net of accumulated depreciation):					
Land and land improvements	208,298	-	208,298	39,639	516,019
Buildings and improvements	2,871,115	-	2,871,115	5,537,386	15,949
Machinery and equipment	2,898,708	8,474	2,907,182	537,367	-
Infrastructure	658,544	278,084	936,628	-	-
Construction in progress	50,020	39,640	89,660	77,391	-
Total assets	$ 36,084,015	$ 445,826	$ 36,529,841	$ 8,066,373	$ 773,149
DEFERRED OUTFLOWS OF RESOURCES					
OPEB related items	$ 62,570	$ -	$ 62,570	$ 253,767	$ -
Pension related items	430,648	-	430,648	1,570,526	-
Total deferred outflows of resources	$ 493,218	$ -	$ 493,218	$ 1,824,293	$ -
LIABILITIES					
Accounts payable	$ 388,299	$ -	$ 388,299	$ 216,548	$ -
Accrued liabilities	358,679	-	358,679	936,284	75,000
Accrued interest payable	-	-	-	13,370	-
Unearned revenue	618,015	-	618,015	-	-
Long-term liabilities:					
Due within one year	27,540	-	27,540	88,615	-
Due in more than one year	1,385,934	-	1,385,934	10,005,917	-
Total liabilities	$ 2,778,467	$ -	$ 2,778,467	$ 11,260,734	$ 75,000
DEFERRED INFLOWS OF RESOURCES					
Deferred revenue - property taxes	$ 73,752	$ -	$ 73,752	$ -	$ -
OPEB related items	14,650	-	14,650	67,388	-
Pension related items	104,829	-	104,829	1,038,948	-
Total deferred inflows of resources	$ 193,231	$ -	$ 193,231	$ 1,106,336	$ -
NET POSITION					
Net investment in capital assets	$ 6,686,685	$ 326,198	$ 7,012,883	$ 5,022,780	$ 531,968
Restricted:					
Asset forfeiture	2,561	-	2,561	-	-
Court security	81,525	-	81,525	-	-
Various public safety programs	24,464	-	24,464	-	-
CDBG	80,000	-	80,000	-	-
Unrestricted (deficit)	26,730,300	119,628	26,849,928	(7,499,184)	166,181
Total net position	$ 33,605,535	$ 445,826	$ 34,051,361	$ (2,476,404)	$ 698,149

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

County of King and Queen, Virginia
Statement of Activities
For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental activities:				
General government administration	$ 1,245,092	$ -	$ 204,287	-
Judicial administration	660,957	174,303	302,738	-
Public safety	4,990,245	258,956	606,399	-
Public works	671,619	-	-	-
Health and welfare	1,732,518	-	1,266,959	-
Education	4,640,286	-	100,032	-
Parks, recreation, and cultural	171,742	-	1,000	-
Community development	367,425	2,334,283	83,478	-
Total governmental activities	$ 14,479,884	$ 2,767,542	$ 2,564,893	$ -
Business-type activities:				
Wireless Service Authority	$ 191,040	$ 143,223	$ -	$ -
Total business-type activities	$ 191,040	$ 143,223	$ -	$ -
Total primary government	$ 14,670,924	$ 2,910,765	$ 2,564,893	$ -
COMPONENT UNITS:				
School Board	$ 11,329,872	$ 73,012	$ 6,720,973	$ -
Industrial Development Authority	97,532	29,534	75,000	-
Total component units	$ 11,427,404	$ 102,546	$ 6,795,973	$ -

General revenues:
- General property taxes
- Other local taxes:
  - Local sales and use taxes
  - Consumers' utility taxes
  - Motor vehicle licenses
  - Other local taxes
- Unrestricted revenues from use of money and property
- Miscellaneous
- Payments from King and Queen County
- Grants and contributions not restricted to specific programs
- Total general revenues

Change in net position
Net position - beginning
Net position - ending

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

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	School Board	IDA
$ (1,040,805)	$ -	$ (1,040,805)	$ -	$ -
(183,916)	-	(183,916)	-	-
(4,124,890)	-	(4,124,890)	-	-
(671,619)	-	(671,619)	-	-
(465,559)	-	(465,559)	-	-
(4,540,254)	-	(4,540,254)	-	-
(170,742)	-	(170,742)	-	-
2,050,336	-	2,050,336	-	-
$ (9,147,449)	$ -	$ (9,147,449)	$ -	$ -
$ -	$ (47,817)	$ (47,817)	$ -	$ -
$ -	$ (47,817)	$ (47,817)	$ -	$ -
$ (9,147,449)	$ (47,817)	$ (9,195,266)	$ -	$ -
			$ (4,535,887)	$ -
			-	7,002
			$ (4,535,887)	$ 7,002
$ 7,525,429	$ -	$ 7,525,429	$ -	$ -
255,842	-	255,842	-	-
179,360	-	179,360	-	-
207,603	-	207,603	-	-
76,246	-	76,246	-	-
566,305	97	566,402	33	2,558
160,945	-	160,945	50,096	-
-	-	-	4,633,992	-
1,119,293	-	1,119,293	-	-
$ 10,091,023	$ 97	$ 10,091,120	$ 4,684,121	$ 2,558
$ 943,574	$ (47,720)	$ 895,854	$ 148,234	$ 9,560
32,661,961	493,546	33,155,507	(2,624,638)	688,589
$ 33,605,535	$ 445,826	$ 34,051,361	$ (2,476,404)	$ 698,149

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FUND FINANCIAL STATEMENTS

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Exhibit 3

County of King and Queen, Virginia
Balance Sheet
Governmental Funds
June 30, 2020

	General	Capital Projects	Special Revenue	Total
ASSETS				
Cash and investments	$ 24,455,753	$ 844,750	$ 3,079,281	$ 28,379,784
Receivables (net of allowance for uncollectibles):				
Taxes receivable	550,351	-	-	550,351
Accounts receivable	80,275	-	-	80,275
Due from other funds	-	-	19,694	19,694
Due from other governmental units	286,797	-	74,461	361,258
Prepaid items	25,662	-	-	25,662
Total assets	$ 25,398,838	$ 844,750	$ 3,173,436	$ 29,417,024
LIABILITIES				
Accounts payable	$ 234,199	$ 55,315	$ 98,785	$ 388,299
Accrued liabilities	45,548	309,500	3,631	358,679
Due to other funds	19,694	-	-	19,694
Unearned revenue	618,015	-	-	618,015
Total liabilities	$ 917,456	$ 364,815	$ 102,416	$ 1,384,687
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	$ 459,927	$ -	$ -	$ 459,927
Total deferred inflows of resources	$ 459,927	$ -	$ -	$ 459,927
FUND BALANCES				
Nonspendable	$ 25,662	$ -	$ -	$ 25,662
Restricted	80,000	-	108,550	188,550
Committed	6,046,175	479,935	2,962,470	9,488,580
Assigned	2,412,738	-	-	2,412,738
Unassigned	15,456,880	-	-	15,456,880
Total fund balances	$ 24,021,455	$ 479,935	$ 3,071,020	$ 27,572,410
Total liabilities, deferred inflows of resources and fund balances	$ 25,398,838	$ 844,750	$ 3,173,436	$ 29,417,024

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

Exhibit 4

County of King and Queen, Virginia
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2020

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds		$ 27,572,410
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Capital assets, cost	$ 13,412,238	
Accumulated depreciation	(6,725,553)	6,686,685
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not reported in the funds.		
Unavailable revenue - property taxes		386,175
Deferred outflows of resources are not available to pay for current period expenditures and, therefore, are not reported in the funds.		
OPEB related items	$ 62,570	
Pension related items	430,648	493,218
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds. The following is a summary of items supporting this adjustment:		
Net pension liability	$ (244,431)	
Net OPEB liabilities	(893,648)	
Compensated absences	(275,395)	(1,413,474)
Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.		
OPEB related items	$ (14,650)	
Pension related items	(104,829)	(119,479)
Net Position of governmental activities		$ 33,605,535

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

Exhibit 5

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

	General	Capital Projects	Special Revenue	Total
REVENUES				
General property taxes	$ 7,644,893	$ -	$ -	$ 7,644,893
Other local taxes	719,051	-	-	719,051
Permits, privilege fees, and regulatory licenses	79,501	-	-	79,501
Fines and forfeitures	165,978	-	-	165,978
Revenue from the use of money and property	533,848	18,922	13,535	566,305
Charges for services	2,492,556	-	29,507	2,522,063
Miscellaneous	149,500	-	11,445	160,945
Recovered costs	15,049	-	-	15,049
Intergovernmental:				
Commonwealth	2,604,849	-	274,547	2,879,396
Federal	764,790	40,000	-	804,790
Total revenues	$ 15,170,015	$ 58,922	$ 329,034	$ 15,557,971
EXPENDITURES				
Current:				
General government administration	$ 1,442,733	$ -	$ -	$ 1,442,733
Judicial administration	569,688	-	-	569,688
Public safety	4,084,725	-	55,348	4,140,073
Public works	666,629	-	4,938	671,567
Health and welfare	1,378,907	-	407,025	1,785,932
Education	4,260,188	-	-	4,260,188
Parks, recreation, and cultural	177,545	-	-	177,545
Community development	373,275	-	-	373,275
Nondepartmental	60,490	-	-	60,490
Capital projects	-	1,043,701	-	1,043,701
Total expenditures	$ 13,014,180	$ 1,043,701	$ 467,311	$ 14,525,192
Excess (deficiency) of revenues over (under) expenditures	$ 2,155,835	$ (984,779)	$ (138,277)	$ 1,032,779
OTHER FINANCING SOURCES (USES)				
Transfers in	$ 9,556	$ 419,085	$ 282,478	$ 711,119
Transfers out	(701,563)	(9,556)	-	(711,119)
Total other financing sources (uses)	$ (692,007)	$ 409,529	$ 282,478	$ -
Net change in fund balances	$ 1,463,828	$ (575,250)	$ 144,201	$ 1,032,779
Fund balances - beginning	22,557,627	1,055,185	2,926,819	26,539,631
Fund balances - ending	$ 24,021,455	$ 479,935	$ 3,071,020	$ 27,572,410

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

Exhibit 6

County of King and Queen, Virginia
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2020

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net change in fund balances - total governmental funds		$ 1,032,779
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period. The following is a summary of items supporting this adjustment:		
Capital asset additions	$ 705,911	
Depreciation expense	(720,858)	(14,947)
The net effect of various miscellaneous transactions involving capital assets (I.e., sales, trade-ins, and donations) is to decrease net position.		(75,760)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes		(119,465)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. The following is a summary of items supporting this adjustment:		
Change in OBEB related items	$ 219,361	
Change in Pension related items	(68,008)	
Decrease (increase) in compensated absences	(30,386)	120,967
Change in net position of governmental activities		$ 943,574

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

Exhibit 7

County of King and Queen, Virginia
Statement of Net Position
Proprietary Fund
June 30, 2020

	Enterprise Fund Wireless Service Authority
ASSETS	
Current assets:	
Cash and cash equivalents	$ 108,103
Accounts receivable	11,525
Total current assets	$ 119,628
Noncurrent assets:	
Capital assets:	
Construction in progress	$ 39,640
Machinery and equipment	120,107
Infrastructure	353,226
Accumulated depreciation	(186,775)
Total net capital assets	$ 326,198
Total noncurrent assets	$ 326,198
Total assets	$ 445,826
NET POSITION	
Investment in capital assets	$ 326,198
Unrestricted	119,628
Total net position	$ 445,826

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

Exhibit 8

County of King and Queen, Virginia
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund
For the Year Ended June 30, 2020

	Enterprise Fund Wireless Service Authority
OPERATING REVENUES	
Charges for services:	
Internet subscriber revenues	$ 143,223
Total operating revenues	$ 143,223
OPERATING EXPENSES	
Management services	$ 95,000
Telecommunications	43,560
Other charges	35,395
Depreciation	17,085
Total operating expenses	$ 191,040
Operating income (loss)	$ (47,817)
NONOPERATING REVENUES (EXPENSES)	
Interest income	$ 97
Change in net position	$ (47,720)
Total net position - beginning	493,546
Total net position - ending	$ 445,826

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

Exhibit 9

County of King and Queen, Virginia
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2020

		Enterprise Fund Wireless Service Authority
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	$	145,939
Payments to suppliers		(138,560)
Payments for operating activities		(35,395)
Net cash provided by (used for) operating activities	$	(28,016)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Additions to capital assets	$	(25,000)
Net cash provided by (used for) capital and related financing activities	$	(25,000)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	$	97
Net cash provided by (used for) investing activities	$	97
Net increase (decrease) in cash and cash equivalents	$	(52,919)
Cash and cash equivalents - beginning		161,022
Cash and cash equivalents - ending	$	108,103
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	$	(47,817)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	$	17,085
(Increase) decrease in accounts receivable		2,716
Total adjustments	$	19,801
Net cash provided by (used for) operating activities	$	(28,016)

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

Exhibit 10

County of King and Queen, Virginia
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2020

	Agency Fund
ASSETS	
Cash and cash equivalents	$ 14,896
LIABILITIES	
Amounts held for social services clients	$ 14,896
Total liabilities	$ 14,896

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

Note 1—Summary of Significant Accounting Policies:

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

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

Government-wide and Fund Financial Statements

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

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

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

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

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

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.

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

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 budgetary comparison schedules present the original budget, the final budget, and the actual activity of the major governmental funds.

A. Financial Reporting Entity

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

B. Individual Component Unit Disclosures

Blended Component Unit. The County has no blended component units at June 30, 2020.

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

The King and Queen County Industrial Development Authority (IDA) is responsible for promoting industry and developing trade within King and Queen County. The Authority consists of seven members appointed by the Board of Supervisors. The Authority is fiscally dependent on the County and therefore, it is included in the County's financial statements as a discrete presentation for the year ended June 30, 2020. The Authority does not issue a separate financial report.

C. Other Related Organizations Included in the County's Financial Report

None

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

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 fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. 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 principal and interest expenditures on general long-term debt as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

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

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

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

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

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.

Governmental Funds

Governmental Funds are those through which most governmental functions typically are financed. The County reports the General Fund, Capital Projects Fund and the Special Revenue Fund as major governmental funds.

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.

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

Special Revenue Fund - accounts for and reports the proceeds of revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects requiring separate accounting because of legal or regulatory provisions or administrative action. The Special Revenue Fund accounts for the activities of the Comprehensive Services Act, forfeited assets and court security funds.

Additionally, the County also reports the following fund types:

Fiduciary Funds - (Trust and Agency Funds) - account for assets held by the County in a trustee capacity or as an agent or custodian for individuals, private organizations, other governmental units, or other funds. These funds include Agency Funds. These funds utilize the accrual basis of accounting described in the Governmental Fund Presentation. Agency funds do not have a measurement focus. Fiduciary funds are not included in the government-wide financial statements. The County's Agency Funds include amounts held for others in a fiduciary capacity, which include the special welfare fund.

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

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

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

Enterprise Funds - Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. The County's major Enterprise Fund consists of the Wireless Service Authority Fund which provides wireless internet service to citizens for a fee.

E. Cash and Cash Equivalents

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

F. Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, other nonparticipating investments, and external investment pools are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction at year end.

G. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e. the current portions of the interfund loans). All other outstanding balances between funds are reported as "advances to/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 approximately $110,851 at June 30, 2020 and is comprised solely of property taxes.

Real and Personal Property Tax Data:

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

	Real Property	Personal Property
Levy	January 1	January 1
Due Date	December 5	December 5
Lien Date	January 1	January 1

The County bills and collects its own property taxes.

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

H. Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as land, buildings, 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.

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. No interest was capitalized for the fiscal year ending June 30, 2020.

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

Assets	Years
Buildings	40
Building Improvements	40
Furniture, Vehicles, Office and Computer Equipment	5-20
Buses	10

I. Compensated Absences

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

J. 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.

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

K. Net Position

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

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

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the 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.

L. Pensions

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

M. Other Postemployment Benefits (OPEB)

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

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

N. Long-term Obligations

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

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

O. Fund Balance

The following classifications of fund balance describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance - amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation. Restrictions may be changed or lifted only with the consent of the resource providers;
- Committed fund balance - amounts that can be used only for the specific purposes determined by the adoption of an ordinance committing fund balance for a specified purpose by the Board of Supervisors prior to the end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until the resources have been spent for the specified purpose or the Board adopts another ordinance to remove or revise the limitation;
- Assigned fund balance - amounts a government intends to use for a specific purpose but do not meet the criteria to be classified as committed; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. Unlike commitments, assignments general only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment;
- Unassigned fund balance - amounts that are available for any purpose; positive amounts are only reported in the general fund. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

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

The Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Treasurer, who has been given the delegated authority to assign amounts by the Board of Supervisors.

The County Board of Supervisors adopted a minimum required unassigned fund balance of $3,000,000 on June 10, 2013.

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

O. Fund Balance (Continued)

The details of governmental fund balances, as presented in aggregate on Exhibit 3, are as follows:

	General Fund	Capital Projects Fund	Special Revenue Fund	Total
Fund Balances:				
Nonspendable:				
Prepaid items	$ 25,662	$ -	$ -	$ 25,662
Total Nonspendable Fund Balance	$ 25,662	$ -	$ -	$ 25,662
Restricted:				
Asset forfeiture	$ -	$ -	$ 2,561	$ 2,561
Court security	-	-	81,525	81,525
Electronic summons	-	-	19,926	19,926
Project lifesaver	-	-	1,630	1,630
Dare	-	-	300	300
Sheriff K-9 and auxiliary funds	-	-	2,608	2,608
CDBG	80,000	-	-	80,000
Total Restricted Fund Balance	$ 80,000	$ -	$ 108,550	$ 188,550
Committed:				
Capital projects - school	$ 284,815	$ 479,935	$ -	$ 764,750
Landfill contingency	53,588	-	2,962,470	3,016,058
Budgeted use of fund balance	860,257	-	-	860,257
EDA projects:				
Route 360 corridor	250,000	-	-	250,000
Route 33 corridor	250,000	-	-	250,000
Broadband	1,266,667	-	-	1,266,667
Rescue services	200,000	-	-	200,000
County capital projects	1,880,848	-	-	1,880,848
School construction projects	1,000,000	-	-	1,000,000
Total Committed Fund Balance	$ 6,046,175	$ 479,935	$ 2,962,470	$ 9,488,580
Assigned:				
Future expenditures	$ 2,412,738	$ -	$ -	$ 2,412,738
Total Assigned Fund Balance	$ 2,412,738	$ -	$ -	$ 2,412,738
Unassigned	$ 15,456,880	$ -	$ -	$ 15,456,880
Total Fund Balances	$ 24,021,455	$ 479,935	$ 3,071,020	$ 27,572,410

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

P. Deferred Outflows/Inflows of Resources

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

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

Note 2—Stewardship, Compliance, and Accounting:

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

1. On or before March 30th, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted to obtain citizen comments.

3. Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution.

4. The Appropriations Resolution places legal restrictions on expenditures at the department or category level. The appropriation for each department or category can be revised only by the Board of Supervisors. The County Administrator is authorized to transfer budgeted amounts within general government departments; however, the School Board is authorized to transfer budgeted amounts within the school system's categories.

5. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

6. Appropriations lapse on June 30, for all County units.

Expenditures and Appropriations

Expenditures did not exceed appropriations in any fund at June 30, 2020.

Note 3—Deposits and Investments:

Deposits

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

Investments

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

Credit Risk of Debt Securities

The County's rated debt investments as of June 30, 2020 were rated by Standard & Poor's and the ratings are presented below using Standard & Poor's rating scale. The County's investment policy has an emphasis on high credit quality and known marketability. Holdings of commercial paper are not allowed to exceed thirty-five percent of the investment portfolio.

County's Rated Debt Investments' Values

Rated Debt Investments	Fair Quality Ratings	
	AAAm	AAAf/S1
Local Government Investment Pool	$ 13,207,245	$ -
Virginia Investment Pool	2,083,651	2,159,324
Total	$ 15,290,896	$ 2,159,324

Note 3—Deposits and Investments: (Continued)

Interest Rate Risk

According to the County's investment policy, no more than 50% of the portfolio may be invested in securities maturing in greater than 1 year.

Investment Maturities (in years)

Investment Type	Fair Value	Less Than 1 Year	1-5 Years
Local Government Investment Pool	$ 13,207,245	$ 13,207,245	-
Virginia Investment Pool	4,242,975	2,083,651	2,159,324
Total	$ 17,450,220	$ 15,290,896	$ 2,159,324

External Investment Pool

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

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 has measured fair value of the above Virginia Investment Pool Investment at the net asset value (NAV). There are no redemption limitations or restrictions imposed on participants.

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Note 4—Due to/from Other Governments:

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

	Primary Government	Component Unit School Board
Commonwealth of Virginia:		
Local sales tax	$ -	$ 130,387
Welfare	25,819	-
Rolling stock tax	961	-
Communications tax	23,882	-
State Sales Tax	55,761	-
Constitutional officer reimbursements	77,181	-
Mobile home titling tax	8,810	-
Forestry payment	26,987	-
Wireless grant	3,596	-
School resource officer grant	17,961	-
Medicaid reimbursements	-	3,668
Children's Services Act	74,461	-
Federal Government:	-	-
School fund grants	-	125,074
Sheriff's DMV grant	2,520	-
Welfare	43,319	-
Total due from other governments	$ 361,258	$ 259,129

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Note 5—Capital Assets:

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

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Primary Government:				
Governmental Activities:				
Capital assets not subject to depreciation:				
Land	$ 251,293	$ 32,766	$ 75,761	$ 208,298
Construction in progress	-	108,202	58,182	50,020
Total capital assets not subject to depreciation	$ 251,293	$ 140,968	$ 133,943	$ 258,318
Capital assets subject to depreciation:				
Buildings and improvements	$ 5,520,447	$ 326,581	$ -	$ 5,847,028
Machinery and equipment	6,245,752	296,544	35,870	6,506,426
Infrastructure	800,466	-	-	800,466
Total capital assets subject to depreciation	$ 12,566,665	$ 623,125	$ 35,870	$ 13,153,920
Accumulated depreciation:				
Buildings and improvements	$ 2,836,247	$ 139,666	$ -	$ 2,975,913
Machinery and equipment	3,111,806	531,782	35,870	3,607,718
Infrastructure	92,512	49,410	-	141,922
Total accumulated depreciation	$ 6,040,565	$ 720,858	$ 35,870	$ 6,725,553
Total capital assets subject to depreciation, net	$ 6,526,100	$ (97,733)	$ -	$ 6,428,367
Governmental activities capital assets, net	$ 6,777,393	$ 43,235	$ 133,943	$ 6,686,685

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Note 5—Capital Assets: (Continued)

A summary of proprietary fund property, plant and equipment at June 30, 2020 follows:

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Primary Government:				
Business-type Activities:				
Capital assets not subject to depreciation:				
Construction in progress	$ 14,640	$ 25,000	$ -	$ 39,640
Capital assets subject to depreciation:				
Machinery and equipment	$ 120,107	$ -	$ -	$ 120,107
Infrastructure	353,226	-	-	353,226
Total capital assets subject to depreciation	$ 473,333	$ -	$ -	$ 473,333
Accumulated depreciation:				
Machinery and equipment	$ 107,199	$ 4,434	$ -	$ 111,633
Infrastructure	62,491	12,651	-	75,142
Total accumulated depreciation	$ 169,690	$ 17,085	$ -	$ 186,775
Total capital assets subject to depreciation, net	$ 303,643	$ (17,085)	$ -	$ 286,558
Business-type activities capital assets, net	$ 318,283	$ 7,915	$ -	$ 326,198

Depreciation expense was charged to functions/programs as follows:

Primary Government:	
Governmental activities:	
General government administration	$ 76,723
Judicial administration	107,208
Public safety	524,581
Public works	2,359
Health and welfare	9,890
Parks, recreation and cultural	97
Total Governmental activities	$ 720,858
Business-type Activities	$ 17,085
Component Unit School Board	$ 475,204
Component Unit Industrial Development Authority	$ 3,988

Note 5—Capital Assets: (Continued)

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

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Component Unit-School Board:				
Capital assets not subject to depreciation:				
Land	$ 39,639	$ -	$ -	$ 39,639
Construction in progress	1,441,955	137,937	1,502,501	77,391
Total capital assets not subject to depreciation	$ 1,481,594	$ 137,937	$ 1,502,501	$ 117,030
Capital assets subject to depreciation:				
Buildings and improvements	$ 10,451,749	$ 1,502,501	$ -	$ 11,954,250
Machinery and equipment	2,192,347	262,761	157,780	2,297,328
Total capital assets subject to depreciation	$ 12,644,096	$ 1,765,262	$ 157,780	$ 14,251,578
Accumulated depreciation:				
Buildings and improvements	$ 6,110,076	$ 306,788	$ -	$ 6,416,864
Machinery and equipment	1,749,325	168,416	157,780	1,759,961
Total accumulated depreciation	$ 7,859,401	$ 475,204	$ 157,780	$ 8,176,825
Total capital assets subject to depreciation, net	$ 4,784,695	$ 1,290,058	$ -	$ 6,074,753
Component Unit School Board capital assets, net	$ 6,266,289	$ 1,427,995	$ 1,502,501	$ 6,191,783

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Note 5—Capital Assets: (Continued)

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

	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020
Component Unit-Industrial Development Authority:				
Capital assets not subject to depreciation:				
Land and land improvements	$ 516,019	$ -	$ -	$ 516,019
Capital assets subject to depreciation:				
Buildings and improvements	$ 39,872	$ -	$ -	$ 39,872
Total capital assets subject to depreciation	$ 39,872	$ -	$ -	$ 39,872
Accumulated depreciation:				
Buildings and improvements	$ 19,935	$ 3,988	$ -	$ 23,923
Total accumulated depreciation	$ 19,935	$ 3,988	$ -	$ 23,923
Total capital assets subject to depreciation, net	$ 19,937	$ (3,988)	$ -	$ 15,949
Component Unit Industrial Development Authority capital assets, net	$ 535,956	$ (3,988)	$ -	$ 531,968

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Note 6—Interfund Transfers and Due To/From Other Funds:

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

Fund	Transfers In	Transfers Out
Primary Government:		
General Fund	$ 9,556	$ 701,563
Capital projects fund	419,085	9,556
Special Revenue Fund	282,478	-
Total Primary Government	$ 711,119	$ 711,119

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

Amounts due to and due from other funds at year ended June 30, 2020, consisted of the following:

Fund	Due To	Due From
Primary Government:		
General Fund	$ 19,464	$ -
Special Revenue Fund - Children's Services Act	-	19,464
Total Primary Government	$ 19,464	$ 19,464

Note 7—Long-Term Obligations:

Primary Government:

The following is a summary of long-term obligation transactions for the fiscal year ended June 30, 2020:

	Balance July 1, 2019	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2020	Amounts Due Within One Year
Governmental Activities Obligations:					
Incurred by County:					
Compensated absences	$ 245,009	$ 57,444	$ 27,058	$ 275,395	$ 27,540
Net OPEB liabilities	1,074,503	149,209	330,064	893,648	-
Net pension liability	(146,901)	1,446,240	1,054,908	244,431	-
Total Governmental Activities Obligations	$ 1,172,611	$ 1,652,893	$ 1,412,030	$ 1,413,474	$ 27,540

Note 7—Long-Term Obligations: (Continued)

Primary Government: (Continued)

Details of long-term indebtedness are as follows:

Long-Term Obligations:

	Total Amount
Incurred by County:	
Net OPEB liabilities (payable from the General Fund)	$ 893,648
Net pension liability (payable from the General Fund)	244,431
Compensated absences (payable from the General Fund)	275,395
Total Long-Term Obligations, Primary Government	$ 1,413,474

Component Unit - School Board:

	Balance July 1, 2019	Issuances/ Increases	Retirements/ Decreases	Balance June 30, 2020	Amounts Due Within One Year
Component Unit-School Board:					
Compensated absences	$ 105,092	$ 20,740	$ 10,509	$ 115,323	$ 11,532
Net pension liability	6,666,000	2,421,433	1,812,271	7,275,162	-
Capital lease	1,240,898	-	71,895	1,169,003	77,083
Net OPEB liabilities	1,481,762	260,566	207,284	1,535,044	-
Total Component Unit-School Board	$ 9,493,752	$ 2,702,739	$ 2,101,959	$ 10,094,532	$ 88,615

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Note 7—Long-Term Obligations: (Continued)

Component Unit - School Board: (Continued)

	Governmental Activities Component Unit-School Board	
Year Ending June 30	Capital Lease	
	Principal	Interest
2021	$ 77,083	$ 35,654
2022	82,550	33,304
2023	88,247	30,786
2024	94,180	28,094
2025	100,424	25,222
2026	106,958	22,159
2027	108,913	18,897
2028	116,073	15,575
2029	123,565	12,034
2030	131,405	8,266
2031	139,605	4,258
Total	$ 1,169,003	$ 234,249

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Note 7—Long-Term Obligations: (Continued)

Long-Term Obligations:

	Total Amount
Incurred by Component Unit-School Board:	
Net OPEB liabilities (payable from the School Operating Fund)	$ 1,535,044
$1,420,781 capital lease issued December 15, 2015, secured by HVAC equipment, due in combined annual installments of principal and interest varying from $101,270 to $143,863 through February 15, 2031, including interest at 3.05%.	1,169,003
Net pension liability (payable from the School Operating Fund)	7,275,162
Compensated absences (payable from the School Operating Fund)	115,323
Total Long-Term Obligations, Component Unit-School Board	$ 10,094,532

Note 8—Landfill Postclosure Costs:

The County stopped accepting waste at two County landfills, Mascott and Dahlgren Sanitary Landfills, in October 1993. Both landfills have been subject to groundwater remediation and testing by the Virginia Department of Environment Quality (DEQ). The County has been required to report a $2,000,000 post-closure care liability and submit an annual landfill financial assurance to the Virginia DEQ. In March 2019, the Virginia DEQ terminated the County's requirement to report a post-closure care liability or submit an annual landfill financial assurance for these two County landfills. No amounts have been reported in the June 30, 2020 financial statements for post-closure care liability for these landfills.

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Note 9—Unearned and Deferred/Unavailable Revenue:

Unearned and 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 of accounting, assessments for future periods are deferred. Unearned and deferred/unavailable is comprised of the following:

	Government-wide Statements Governmental Activities	Balance Sheet Governmental Funds
Unavailable property tax revenue representing uncollected property tax billings that are not available for the funding of current expenditures	$ -	$ 386,175
Prepaid property taxes due in December 2020 but paid in advance by taxpayers	73,752	73,752
	$ 73,752	$ 459,927

At June 30, 2020, unearned revenue totaled $618,015, which consisted of $65,047 of PPTRA reimbursements and $552,968 of CARES Act funding.

Note 10—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 the Uniform Guidance all major programs and certain other programs were tested for compliance with applicable grant requirements.

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

Note 11—Litigation:

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

Note 12—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; and natural disasters for which the government carries insurance.

The County is a member of the Virginia Municipal Group Self Insurance Association for workers' compensation. This program is administered by a servicing contractor, which furnishes claims review and processing. Each Association member jointly and severally agrees to assume, pay and discharge any liability. The County pays Virginia Municipal Group contributions and assessments based upon classifications and rates into a designated cash reserve fund out of which expenses of the Association and claims and awards are to be paid. 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. During the last three fiscal years, settled claims from these risks have not exceeded commercial coverage.

Note 13—Pension Plans:

Plan Description

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

Benefit Structures

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

a. Employees hired before July 1, 2010, vested as of January 1, 2013, and have not taken a refund, are covered under Plan 1, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced retirement benefit beginning at age 65 with at least 5 years of service credit or age 50 with at least 30 years of service credit. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of service credit or age 50 with at least 10 years of service credit. Hazardous duty employees (law enforcement officers, firefighters, and sheriffs) are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.

Note 13—Pension Plans: (Continued)

Benefit Structures (Continued)

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

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

Average Final Compensation and Service Retirement Multiplier

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

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

Retirees with an unreduced benefit or with a reduced benefit with at least 20 years of service credit are eligible for an annual COLA beginning July 1 after one full calendar year from the retirement date. Retirees with a reduced benefit and who have less than 20 years of service credit are eligible for an annual COLA beginning on July 1 after one calendar year following the unreduced retirement eligibility date. Under Plan 1, the COLA cannot exceed 5.00%. Under Plan 2 and the Hybrid Plan, the COLA cannot exceed 3.00%. The VRS also

Note 13—Pension Plans: (Continued)

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

provides death and disability benefits. Title 51.1 of the Code of Virginia, as amended, assigns the authority to establish and amend benefit provisions to the General Assembly of Virginia.

Employees Covered by Benefit Terms

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

	Primary Government	Component Unit School Board Nonprofessional
Inactive members or their beneficiaries currently receiving benefits	39	22
Inactive members:		
Vested inactive members	12	7
Non-vested inactive members	21	12
Inactive members active elsewhere in VRS	48	11
Total inactive members	81	30
Active members	56	33
Total covered employees	176	85

Contributions

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

The County's contractually required employer contribution rate for the year ended June 30, 2020 was 7.58% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the County were $212,990 and $203,421 for the years ended June 30, 2020 and June 30, 2019, respectively.

The Component Unit School Board's contractually required employer contribution rate for nonprofessional employees for the year ended June 30, 2020 was 0.64% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017.

Note 13—Pension Plans: (Continued)

Contributions (Continued)

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Component Unit School Board's nonprofessional employees were $0 and 785 for the years ended June 30, 2020 and June 30, 2019, respectively.

Net Pension Liability (Asset)

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

Actuarial Assumptions - General Employees

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

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

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

Mortality rates:

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

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

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

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

Note 13—Pension Plans: (Continued)

Actuarial Assumptions - General Employees (Continued)

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

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

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

Actuarial Assumptions - Public Safety Employees with Hazardous Duty Benefits

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

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

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

Note 13—Pension Plans: (Continued)

Mortality rates:

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

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

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

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

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

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

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

Note 13—Pension Plans: (Continued)

Long-Term Expected Rate of Return

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

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

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

Discount Rate

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

Note 13—Pension Plans: (Continued)

Discount Rate (Continued)

employer contribution rate from the June 30, 2017 actuarial valuations, whichever was greater. Through the fiscal year ended June 30, 2019, the rate contributed by the school division for the VRS Teacher Retirement Plan was subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2019 on, participating employers and school divisions are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability (Asset)

	Primary Government		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2018	$ 10,660,795	$ 10,807,696	$ (146,901)
Changes for the year:			
Service cost	$ 298,824	$ -	$ 298,824
Interest	728,937	-	728,937
Benefit changes	41,062	-	41,062
Difference between expected and actual experience	47,134	-	47,134
Assumption changes	322,733	-	322,733
Contributions - employer	-	203,333	(203,333)
Contributions - employee	-	133,413	(133,413)
Net investment income	-	718,162	(718,162)
Benefit payments, including refunds of employee contributions	(494,831)	(494,831)	-
Administrative expenses	-	(7,097)	7,097
Other changes	-	(453)	453
Net changes	$ 943,859	$ 552,527	$ 391,332
Balances at June 30, 2019	$ 11,604,654	$ 11,360,223	$ 244,431

Note 13—Pension Plans: (Continued)

Changes in Net Pension Liability (Asset)

	Component School Board (nonprofessional)		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2018	$ 2,586,374	$ 3,249,413	$ (663,039)
Changes for the year:			
Service cost	$ 63,043	$ -	$ 63,043
Interest	176,437	-	176,437
Difference between expected and actual experience	(106,932)	-	(106,932)
Assumption changes	67,995	-	67,995
Contributions - employer	-	2,317	(2,317)
Contributions - employee	-	31,071	(31,071)
Net investment income	-	213,884	(213,884)
Benefit payments, including refunds of employee contributions	(131,701)	(131,701)	-
Administrative expenses	-	(2,172)	2,172
Other changes	-	(134)	134
Net changes	$ 68,842	$ 113,265	$ (44,423)
Balances at June 30, 2019	$ 2,655,216	$ 3,362,678	$ (707,462)

Note 13—Pension Plans: (Continued)

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

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

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
County's Net Pension Liability (Asset)	$ 1,692,153	$ 244,431	$ (910,250)
Component Unit School Board's (nonprofessional) Net Pension Liability (Asset)	$ (404,108)	$ (707,462)	$ (951,926)

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

For the year ended June 30, 2020, the County and Component Unit School Board (nonprofessional) recognized pension expense of $280,910 and ($12,345) respectively. At June 30, 2020, the County and Component Unit School Board (nonprofessional) reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Primary Government		Component Unit School Board (nonprofessional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 27,737	$ 8,723	$ 25,002	$ 64,666
Change in assumptions	189,921	-	41,120	-
Net difference between projected and actual earnings on pension plan investments	-	96,106	-	26,806
Employer contributions subsequent to the measurement date	212,990	-	-	-
Total	$ 430,648	$ 104,829	$ 66,122	$ 91,472

Note 13—Pension Plans: (Continued)

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

$212,990 and $0 reported as deferred outflows of resources related to pensions resulting from the County's and Component Unit School Board's (nonprofessional) contributions, respectively, subsequent to the measurement date will be recognized as a reduction of (increase to) the Net Pension Liability (Asset) in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year ended June 30	Primary Government	Component Unit School Board (nonprofessional)
2021	$ 142,093	$ 11,053
2022	(33,502)	(37,605)
2023	(2,278)	(807)
2024	6,516	2,009
2025	-	-
Thereafter	-	-

Pension Plan Data

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

Component Unit School Board (professional)

Plan Description

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

Contributions

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

Each School Division's contractually required employer contribution rate for the year ended June 30, 2020 was 15.68% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the school division were $726,655 and $701,756 for the years ended June 30, 2020 and June 30, 2019, respectively.

Note 13—Pension Plans: (Continued)

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

At June 30, 2020, the school division reported a liability of $7,275,162 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation performed as of June 30, 2018 and rolled forward to the measurement date of June 30, 2019. The school division's proportion of the Net Pension Liability was based on the school division's actuarially determined employer contributions to the pension plan for the year ended June 30, 2019 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2019, the school division's proportion was 0.05528% as compared to 0.05668% at June 30, 2018.

For the year ended June 30, 2020, the school division recognized pension expense of $537,684. Since there was a change in proportionate share between measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 465,860
Change in assumptions	720,412	-
Net difference between projected and actual earnings on pension plan investments	-	159,745
Changes in proportion and differences between employer contributions and proportionate share of contributions	57,337	321,871
Employer contributions subsequent to the measurement date	726,655	-
Total	$ 1,504,404	$ 947,476

Note 13—Pension Plans: (Continued)

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

$726,655 reported as deferred outflows of resources related to pensions resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year ended June 30		
2021	$	(152,393)
2022		(196,122)
2023		43,195
2024		92,144
2025		43,449

Actuarial Assumptions

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

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

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

Mortality rates:

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

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

Note 13—Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Mortality rates: (Continued)

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

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

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

Net Pension Liability

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

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

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

Note 13—Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

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

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

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

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
School division's proportionate share of the VRS Teacher Employee Retirement Plan Net Pension Liability (Asset)	$ 10,952,280	$ 7,275,162	$ 4,234,867

Pension Plan Fiduciary Net Position

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

Aggregate Pension Information

	Primary Government				Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense
VRS Pension Plans:								
Primary Government	$ 430,648	$ 104,829	$ 244,431	$ 280,910	$ -	$ -	$ -	$ -
School Board Nonprofessional	-	-	-	-	66,122	91,472	(707,462)	(12,345)
School Board Professional	-	-	-	-	1,504,404	947,476	7,275,162	537,684
Totals	$ 430,648	$ 104,829	$ 244,431	$ 280,910	$ 1,570,526	$ 1,038,948	$ 6,567,700	$ 525,339

Note 14—Surety Bonds:

	Amount
Division of Risk Management Surety Bond:	
Commonwealth Funds	
Vanessa Porter, Clerk of the Circuit Court	$ 555,000
Irene Longest, Treasurer	300,000
Kelly N. Lumpkin, Commissioner of the Revenue	3,000
John R. Charboneau, Sheriff	30,000
Department of Risk Management-Public Official Liability:	
General Government Employees	1,000,000
Department of General Services - State Department-Surety:	
All Social Services Employees-blanket bond	100,000
VACo Insurance - Surety:	
All School Board Employees-blanket bond	1,000,000

Note 15—Group Life Insurance (GLI) Plan (OPEB Plan):

Plan Description

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

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

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

Eligible Employees

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

Note 15—Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Benefit Amounts

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

Contributions

The contribution requirements for the GLI Plan are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the GLI Plan was 1.31% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.79% (1.31% x 60%) and the employer component was 0.52% (1.31% x 40%). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2020 was 0.52% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the Group Life Insurance Plan from the County were $15,222 and $14,414 for the years ended June 30, 2020 and June 30, 2019, respectively.

Contributions to the Group Life Insurance Plan from the Component Unit School Board professional group were $25,119 and $24,162 for the years ended June 30, 2020 and June 30, 2019, respectively. Contributions to the Group Life Insurance Plan from the Component Unit School Board nonprofessional group were $3,586 and $3,569 for the years ended June 30, 2020 and June 30, 2019, respectively.

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

At June 30, 2020, the County reported a liability of $230,096 for its proportionate share of the Net GLI OPEB Liability. The Component Unit School Board professional and nonprofessional groups reported liabilities of $385,662 and $56,954, respectively, for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2019 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2018, and rolled forward to the measurement date of June 30, 2019. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the GLI Plan for the year ended June 30, 2019 relative to the total of the actuarially determined employer contributions for all participating

Note 15—Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

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

employers. At June 30, 2019, the County's proportion was .01414% as compared to .01301% at June 30, 2018. At June 30, 2019, the Component Unit School Board professional and nonprofessional groups' proportion was .02370% and .00350%, respectively as compared to .02430% and .00385% respectively at June 30, 2018.

For the year ended June 30, 2020, the County recognized GLI OPEB expense of $8,713. For the year ended June 30, 2020, the Component Unit School Board professional group recognized GLI OPEB expense of $8,775. For the year ended June 30, 2020, the Component Unit School Board nonprofessional group recognized GLI OPEB expense of $443. 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, 2020, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	Primary Government		Component School Board (professional)		Component School Board (nonprofessional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 15,303	$ 2,986	$ 25,649	$ 5,003	$ 3,788	$ 739
Net difference between projected and actual earnings on GLI OPEB plan investment	-	4,726	-	7,922	-	1,170
Change in assumptions	14,527	6,938	24,348	11,629	3,596	1,717
Changes in proportion	17,518	-	4,652	8,004	-	4,670
Employer contributions subsequent to the measurement date	15,222	-	25,119	-	3,586	-
Total	$ 62,570	$ 14,650	$ 79,768	$ 32,558	$ 10,970	$ 8,296

Note 15—Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

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

$15,222, $25,119, and $3,586, respectively, reported as deferred outflows of resources related to the GLI OPEB resulting from the County, Component Unit School Board professional and nonprofessional group's contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

Year Ended June 30	Primary Government	Component Unit School Board (professional)	Component Unit School Board (nonprofessional)
2021	$ 4,210	$ 1,228	$ (672)
2022	4,210	1,228	(672)
2023	6,212	4,583	(176)
2024	8,039	6,905	276
2025	7,772	6,433	296
Thereafter	2,255	1,714	36

Actuarial Assumptions

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

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

Note 15—Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Actuarial Assumptions (Continued)

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

Mortality Rates - Teachers

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

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

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

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

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

Note 15—Group Life Insurance (GLI) Plan (OPEB Plan): (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, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

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

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

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

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

Note 15—Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

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

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

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

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

NET GLI OPEB Liability

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

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

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

Note 15—Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return

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

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

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

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2019, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly which was 100%

Note 15—Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Discount Rate (Continued)

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

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

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

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
County's proportionate share of the GLI Plan Net OPEB Liability	$ 302,282	$ 230,096	$ 171,555
Component School Board (professional)'s proportionate share of the GLI Plan Net OPEB Liability	$ 506,654	$ 385,662	$ 287,542
Component School Board (nonprofessional)'s proportionate share of the GLI Plan Net OPEB Liability	$ 74,822	$ 56,954	$ 42,464

Group Life Insurance Plan Fiduciary Net Position

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

Note 16—Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan):

Plan Description

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

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

Eligible Employees

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

Benefit Amounts

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

HIC Plan Notes

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

Contributions

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

Note 16—Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Contributions (Continued)

the VRS Teacher Employee Health Insurance Credit Program were $57,966 and $55,758 for the years ended June 30, 2020 and June 30, 2019, respectively.

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

At June 30, 2020, the school division reported a liability of $725,240 for its proportionate share of the VRS Teacher Employee HIC Plan Net OPEB Liability. The Net VRS Teacher Employee HIC Plan OPEB Liability was measured as of June 30, 2019 and the total VRS Teacher Employee HIC Plan OPEB liability used to calculate the Net VRS Teacher Employee HIC Plan OPEB Liability was determined by an actuarial valuation performed as of June 30, 2018, and rolled forward to the measurement date of June 30, 2019. The school division's proportion of the Net VRS Teacher Employee HIC Plan OPEB Liability was based on the school division's actuarially determined employer contributions to the VRS Teacher Employee HIC Plan OPEB plan for the year ended June 30, 2019 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2019, the school division's proportion of the VRS Teacher Employee HIC Plan was .05540% as compared to .05671% at June 30, 2018.

For the year ended June 30, 2020, the school division recognized VRS Teacher Employee HIC Plan OPEB expense of $58,342. Since there was a change in proportionate share between measurement dates, a portion of the VRS Teacher Employee HIC Plan Net OPEB expense was related to deferred amounts from changes in proportion.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 46	$ 4,109
Change in assumptions	16,880	5,039
Change in proportion	5,085	14,626
Employer contributions subsequent to the measurement date	57,966	-
Total	$ 79,977	$ 23,774

Note 16—Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

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

$57,966 reported as deferred outflows of resources related to the Teacher Employee HIC OPEB resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Teacher Employee HIC OPEB Liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Teacher Employee HIC OPEB will be recognized in the Teacher Employee HIC OPEB expense in future reporting periods as follows:

Year Ended June 30		
2021	$	(659)
2022		(659)
2023		(342)
2024		(448)
2025		(124)
Thereafter		469

Actuarial Assumptions

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

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

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

Mortality Rates - Teachers

Pre-Retirement:

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

Post-Retirement:

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

Note 16—Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Actuarial Assumptions (Continued)

Mortality Rates - Teachers

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

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

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

Net Teacher Employee HIC OPEB Liability

The net OPEB liability (NOL) for the Teacher Employee HIC Plan 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, 2019, NOL amounts for the VRS Teacher Employee HIC Plan is as follows (amounts expressed in thousands):

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

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

Note 16—Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return

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

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

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

Discount Rate

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

Note 16—Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Discount Rate (Continued)

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

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

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

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
School division's proportionate share of the VRS Teacher Employee HIC OPEB Plan Net HIC OPEB Liability	$ 811,667	$ 725,240	$ 651,821

Teacher Employee HIC OPEB Fiduciary Net Position

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

Note 17—Medical, Dental and Disability Pay-as-You-Go (OPEB Plan):

County and School Board

Plan Description

In addition to the pension benefits described in Note 13, the County administers a single-employer defined benefit healthcare plan, The County of King and Queen Postretirement Benefits Plan. The plan provides postemployment health care benefits to all eligible permanent employees who meet the requirements under the County's pension plans. The plan does not issue a publicly available financial report.

Note 17—Medical, Dental and Disability Pay-as-You-Go (OPEB Plan): (Continued)

County and School Board: (Continued)

Plan Description (Continued)

In addition to the pension benefits described in Note 13, the Component Unit School Board administers a single-employer defined benefit healthcare plan, The King and Queen County Public Schools Postretirement Benefits Plan. The plan provides postemployment health care benefits to all eligible permanent employees who meet the requirements under the School Board's pension plans. The plan does not issue a publicly available financial report.

Benefits Provided

Postemployment benefits that are provided to eligible retirees include medical, dental and disability insurance. The benefits that are provided for active employees are the same for eligible retirees and spouses and dependents of eligible retirees. All permanent employees of the County who meet eligibility requirements of the pension plan are eligible to receive postemployment health care benefits. No benefits are provided to Medicare eligible retirees or their spouses. The retiree pays 100% of the medical and dental premiums unless certain conditions are met to include a minimum 30 years of service and minimum age of 50. If these requirements are met, the County pays up to $56.71 for Family Dental coverage per month and up to $1,571.74 for Family Medical coverage per month.

Postemployment benefits that are provided to eligible retirees include medical, dental and disability insurance. The benefits that are provided for active employees are the same for eligible retirees, spouses and dependents of eligible retirees. All permanent employees of the School Board who meet eligibility requirements of the pension plan are eligible to receive postemployment health care benefits. Retirees and spouses that became eligible for Medicare are no longer eligible to participate in the King and Queen County Public School's retiree healthcare plan. The retiree pays 100% of the medical or dental insurance premium for both the retiree and the spouse/dependent coverage.

Plan Membership

At June 30, 2020 (measurement date for primary government) and at June 30, 2020 (measurement date for School Board), the following employees were covered by the benefit terms:

	Primary Government	Component Unit School Board
Total active employees with coverage	46	139
Total retirees with coverage	-	5
Total	46	144

Note 17—Medical, Dental and Disability Pay-as-You-Go (OPEB Plan): (Continued)

County and School Board: (Continued)

Contributions

The County nor the School Board pre-funds 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 or School Board. The amount paid by the County and the School Board for OPEB as the benefits came due during the year ended June 30, 2020 was $0 and $25,536.

Total OPEB Liability

The County's total OPEB liability was measured as of June 30, 2020 and the School Board's total OPEB liability was measured as of June 30, 2020. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019 for the County. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2019 for the School Board.

Actuarial Assumptions

The total OPEB liability in the June 30, 2019 actuarial valuation for the County was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Salary Increase Rate	The salary increase rate was 3.00% per annum
Discount Rate	3.00% based on the 20-year tax exempt municipal bond yield
Healthcare Trend Rate	Year 1 health care trend rates as follows: Medical 4.90%, Pharmacy 5.90%, Dental 3.50% and Vision 3.00%.
Retirement Age	The average age of retirement is 62
Mortality Rate	The mortality rates for active and healthy retirees was calculated using the Pub-2010 Public Retirement Plans Mortality Tables with mortality improvement projected for 10 years.

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Note 17—Medical, Dental and Disability Pay-as-You-Go (OPEB Plan): (Continued)

County and School Board: (Continued)

The total OPEB liability in the January 1, 2019 actuarial valuation for the School Board was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Inflation	2.50%
Salary Increases	The salary increase rate was 5.35% per annum for Service Years 1 and 2 and declining thereafter to 3.50% for 20 or more years of service.
Discount Rate	2.21% rate used to measure the plan's June 30, 2020 Total OPEB liability based on the Bond Buyers General Obligation 20-Bond Municipal Index.
Healthcare Trend Rate	8.70% to 4.00% over 55 years.

Discount Rate

The discount rate used when OPEB plan investments are insufficient to pay for future benefit payments is based on the 20-year tax-exempt municipal bond yield for the County and the Bond Buyer 20-year Bond Go Index for the School Board.

Changes in Total OPEB Liability

	Primary Government Total OPEB Liability	Component Unit School Board Total OPEB Liability
Balances at June 30, 2019	$ 876,503	$ 333,762
Changes for the year:		
Service cost	37,083	23,027
Interest	28,047	12,045
Effect of economic/demographic gains and losses	(288,099)	-
Changes in assumptions	10,018	23,890
Benefit payments	-	(25,536)
Net changes	$ (212,951)	$ 33,426
Balances at June 30, 2020	$ 663,552	$ 367,188

Note 17—Medical, Dental and Disability Pay-as-You-Go (OPEB Plan): (Continued)

County and School Board: (Continued)

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

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

	Rate		
	1% Decrease (2.00%)	Current Discount Rate (3.00%)	1% Increase (4.00%)
Primary Government:			
Total OPEB liability	$ 751,156	$ 663,552	$ 582,372
	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Component Unit School Board:			
Total OPEB liability	$ 386,389	$ 367,188	$ 347,263

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

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

	Rates		
		Healthcare Cost Trend	
	1% Decrease Rate	Current Rate	1% Increase Rate
Primary Government:			
Total OPEB liability	$ 578,441	$ 663,552	$ 765,497

Note 17—Medical, Dental and Disability Pay-as-You-Go (OPEB Plan): (Continued)

County and School Board: (Continued)

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

The healthcare trend rate baseline used in Year 1 was Medical at 4.90%, Pharmacy at 5.90%, Dental at 3.50% and Vision at 3.00%.

	Rates		
		Healthcare Cost Trend	
	1% Decrease Rate	Current Rate	1% Increase Rate
Component Unit School Board:			
Total OPEB liability	$ 322,512	$ 367,188	$ 420,081

The healthcare trend rates used in the valuation were based on the long-term healthcare trend rates generated by the Getzen Model, Milliman's *Health Cost Guidelines*, and actuarial judgment.

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

For the year ended June 30, 2020, the County and the School Board recognized OPEB expense in the amount of ($212,951) and $52,608. At June 30, 2020, the County reported no deferred inflows or outflows of resources related to OPEB. The School Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources.

	Component Unit School Board	
	Deferred Outflows of Resouces	Deferred Inflows of Resources
Differences between expected and actual experience	$ 35,706	$ -
Changes in assumptions	47,346	2,760
Total	$ 83,052	$ 2,760

Note 17—Medical, Dental and Disability Pay-as-You-Go (OPEB Plan): (Continued)

County and School Board: (Continued)

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

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the Medical, Dental and Disability Pay-As-You Go (OPEB Plan) will be recognized in OPEB expense in future reporting periods as follows:

Year Ended June 30	Component Unit School Board
2021	$ 17,536
2022	17,536
2023	17,536
2024	18,456
2025	9,228
Thereafter	-

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

Note 18—Line of Duty Act (LODA) (OPEB Benefits):

The Line of Duty Act (LODA) provides death and healthcare benefits to certain law enforcement and rescue personnel, and their beneficiaries, who were disabled or killed in the line of duty. Benefit provisions and eligibility requirements are established by title 9.1 Chapter 4 of the Code of Virginia. Funding of LODA benefits is provided by employers in one of two ways: (a) participation in the Line of Duty and Health Benefits Trust Fund (LODA Fund), administered by the Virginia Retirement System (VRS) or (b) self-funding by the employer or through an insurance company.

The County has elected to provide LODA benefits through an insurance company. The obligation for the payment of benefits has been effectively transferred from the County to VACORP. VACORP assumes all liability for the County's LODA claims that are approved by VRS. The pool purchases reinsurance to protect the pool from extreme claims costs.

The current-year OPEB expense/expenditure for the insured benefits is defined as the amount of premiums or other payments required for the insured benefits for the reporting period in accordance with the agreement with the insurance company for LODA and a change in liability to the insurer equal to the difference between amounts recognized as OPEB expense and amounts paid by the employer to the insurer. The County's LODA coverage is fully covered or "insured" through VACORP. This is built into the LODA coverage cost presented in the annual renewals. The County's LODA premium for the year ended June 30, 2020 was $23,837.

Note 19—Summary of Other Postemployment Benefit Plans:

Primary Government and Component Unit School Board

	Primary Government				Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense
VRS OPEB Plans:								
Group Life Insurance Plan (Note 15):								
County	$ 62,570	$ 14,650	$ 230,096	$ 8,713	$ -	$ -	$ -	$ -
School Board Nonprofessional	-	-	-	-	10,970	8,296	56,954	443
School Board Professional	-	-	-	-	79,768	32,558	385,662	8,775
Teacher Health Insurance Credit Plan (Note 16)	-	-	-	-	79,977	23,774	725,240	58,342
County Stand-Alone Plan (Note 17)	-	-	663,552	(212,951)	-	-	-	-
School Stand-Alone Plan (Note 17)	-	-	-	-	83,052	2,760	367,188	52,608
Totals	$ 62,570	$ 14,650	$ 893,648	$ (204,238)	$ 253,767	$ 67,388	$ 1,535,044	$ 120,168

Note 20—Upcoming Pronouncements:

No. 84, *Fiduciary Activities*, establishes criteria for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

Statement No. 87, *Leases*, requires 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. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, provides guidance for reporting 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. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

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

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

Note 20—Upcoming Pronouncements: (Continued)

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

Statement No. 93, *Replacement of Interbank Offered Rates*, establishes accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The requirements of this Statement, except for removal of London Interbank Offered Rate (LIBOR) as an appropriate benchmark interest rate and the requirements related to lease modifications, are effective for reporting periods beginning after June 15, 2020. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All requirements related to lease modifications in this Statement are effective for reporting periods beginning after June 15, 2021.

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

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

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

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

Note 21—Subsequent Events:

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency stemming from a new strain of coronavirus that was spreading globally (the "COVID-19 outbreak"). On March 11, 2020, the WHO classified the COVID-19 outbreak as a pandemic, triggering volatility in financial markets and a significant negative impact on the global economy. The COVID-19 pandemic has developed rapidly in 2020 and remains a quickly evolving situation. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact economic activity. County of King and Queen, Virginia is not able to estimate the effects of the COVID-19 pandemic for fiscal year 2021.

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

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

On May 12, 2020, the first round of the allocations to local governments was authorized by the Commonwealth. On June 1, 2020, each locality received its share of the first half, or fifty (50) percent, of the locally based allocations. Unspent funds at June 30 from the initial allocation are reported as unearned revenue. Like the first round, the second round of allocations was based on population and was for the same total amount distributed in the first round. County of King and Queen, Virginia, received the second round of CRF funds in the amount of $612,904 on August 17, 2020.

The federal guidance for the CARES Act states that the CRF funds can be used only for the direct costs associated with the response to the COVID-19 pandemic and cannot be used to address revenue shortfalls. CRF funds are considered one-time funds and should not be used for ongoing services or base operations. As a condition of receiving CRF funds, any funds unexpended as of December 30, 2020 will be returned to the federal government.

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REQUIRED SUPPLEMENTARY INFORMATION

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Exhibit 11

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

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
General property taxes	$ 7,127,024	$ 7,127,024	$ 7,644,893	$ 517,869
Other local taxes	665,000	665,000	719,051	54,051
Permits, privilege fees, and regulatory licenses	54,970	54,970	79,501	24,531
Fines and forfeitures	169,200	169,200	165,978	(3,222)
Revenue from the use of money and property	452,890	452,890	533,848	80,958
Charges for services	2,115,800	2,115,800	2,492,556	376,756
Miscellaneous	70,000	70,000	149,500	79,500
Recovered costs	-	-	15,049	15,049
Intergovernmental:				
Commonwealth	2,132,890	2,219,337	2,604,849	385,512
Federal	1,301,105	1,424,003	764,790	(659,213)
Total revenues	$ 14,088,879	$ 14,298,224	$ 15,170,015	$ 871,791
EXPENDITURES				
Current:				
General government administration	$ 1,544,195	$ 1,623,193	$ 1,442,733	$ 180,460
Judicial administration	575,144	622,963	569,688	53,275
Public safety	3,997,224	4,559,566	4,084,725	474,841
Public works	707,787	727,787	666,629	61,158
Health and welfare	1,925,085	1,925,085	1,378,907	546,178
Education	4,208,470	4,313,026	4,260,188	52,838
Parks, recreation, and cultural	181,264	181,264	177,545	3,719
Community development	408,283	345,331	373,275	(27,944)
Nondepartmental	587,964	271,842	60,490	211,352
Total expenditures	$ 14,135,416	$ 14,570,057	$ 13,014,180	$ 1,555,877
Excess (deficiency) of revenues over (under) expenditures	$ (46,537)	$ (271,833)	$ 2,155,835	$ 2,427,668
OTHER FINANCING SOURCES (USES)				
Transfers in	$ -	$ 9,556	$ 9,556	$ -
Transfers out	(495,149)	(667,070)	(701,563)	(34,493)
Total other financing sources (uses)	$ (495,149)	$ (657,514)	$ (692,007)	$ (34,493)
Net change in fund balances	$ (541,686)	$ (929,347)	$ 1,463,828	$ 2,393,175
Fund balances - beginning	541,686	929,347	22,557,627	21,628,280
Fund balances - ending	$ -	$ -	$ 24,021,455	$ 24,021,455

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Exhibit 12

County of King and Queen, Virginia
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Special Revenue Fund - Major Fund
For the Year Ended June 30, 2020

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Revenue from the use of money and property	$ -	$ -	$ 13,535	$ 13,535
Charges for services	35,000	35,000	29,507	(5,493)
Miscellaneous	-	16,000	11,445	(4,555)
Intergovernmental:				
Commonwealth	521,229	521,229	274,547	(246,682)
Total revenues	$ 556,229	$ 572,229	$ 329,034	$ (243,195)
EXPENDITURES				
Current:				
Public safety	$ 37,678	$ 53,678	$ 55,348	$ (1,670)
Public works	150,000	150,000	4,938	145,062
Health and welfare	766,378	766,378	407,025	359,353
Total expenditures	$ 954,056	$ 970,056	$ 467,311	$ 502,745
Excess (deficiency) of revenues over (under) expenditures	$ (397,827)	$ (397,827)	$ (138,277)	$ 259,550
OTHER FINANCING SOURCES (USES)				
Transfers in	$ 395,149	$ 395,149	$ 282,478	$ (112,671)
Total other financing sources (uses)	$ 395,149	$ 395,149	$ 282,478	$ (112,671)
Net change in fund balances	$ (2,678)	$ (2,678)	$ 144,201	$ 146,879
Fund balances - beginning	2,678	2,678	2,926,819	2,924,141
Fund balances - ending	$ -	$ -	$ 3,071,020	$ 3,071,020

County of King and Queen, Virginia
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
Primary Government
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2019

		2019		2018
Total pension liability				
Service cost	$	298,824	$	266,695
Interest		728,937		700,407
Changes in benefit terms		41,062		-
Difference between expected and actual experience		47,134		(50,261)
Changes of assumptions		322,733		-
Benefit payments		(494,831)		(523,715)
Net change in total pension liability	$	943,859	$	393,126
Total pension liability - beginning		10,660,795		10,267,669
Total pension liability - ending (a)	$	11,604,654	$	10,660,795
Plan fiduciary net position				
Contributions - employer	$	203,333	$	183,197
Contributions - employee		133,413		121,698
Net investment income		718,162		755,530
Benefit payments		(494,831)		(523,715)
Administrator charges		(7,097)		(6,573)
Other		(453)		(671)
Net change in plan fiduciary net position	$	552,527	$	529,466
Plan fiduciary net position - beginning		10,807,696		10,278,230
Plan fiduciary net position - ending (b)	$	11,360,223	$	10,807,696
County's net pension liability (asset) - ending (a) - (b)	$	244,431	$	(146,901)
Plan fiduciary net position as a percentage of the total pension liability		97.89%		101.38%
Covered payroll	$	2,767,873	$	2,469,470
County's net pension liability (asset) as a percentage of covered payroll		8.83%		-5.95%

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

Exhibit 13

2017	2016	2015	2014
$ 268,433	$ 272,024	$ 272,591	$ 273,272
693,483	673,052	643,099	608,529
-	-	-	-
(297,323)	(179,149)	(50,915)	-
(56,188)	-	-	-
(495,260)	(452,877)	(420,871)	(355,006)
$ 113,145	$ 313,050	$ 443,904	$ 526,795
10,154,524	9,841,474	9,397,570	8,870,775
$ 10,267,669	$ 10,154,524	$ 9,841,474	$ 9,397,570
$ 173,073	$ 219,632	$ 226,362	$ 277,164
112,839	111,772	115,782	116,205
1,131,245	160,893	410,701	1,226,442
(495,260)	(452,877)	(420,871)	(355,006)
(6,600)	(5,793)	(5,614)	(6,516)
(1,004)	(68)	(87)	65
$ 914,293	$ 33,559	$ 326,273	$ 1,258,354
9,363,937	9,330,378	9,004,105	7,745,751
$ 10,278,230	$ 9,363,937	$ 9,330,378	$ 9,004,105
$ (10,561)	$ 790,587	$ 511,096	$ 393,465
100.10%	92.21%	94.81%	95.81%
$ 2,335,442	$ 2,282,652	$ 2,331,298	$ 2,324,553
-0.45%	34.63%	21.92%	16.93%

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

		2019		2018
Total pension liability				
Service cost	$	63,043	$	65,157
Interest		176,437		159,345
Differences between expected and actual experience		(106,932)		153,214
Changes of assumptions		67,995		-
Benefit payments		(131,701)		(135,410)
Net change in total pension liability	$	68,842	$	242,306
Total pension liability - beginning		2,586,374		2,344,068
Total pension liability - ending (a)	$	2,655,216	$	2,586,374
Plan fiduciary net position				
Contributions - employer	$	2,317	$	635
Contributions - employee		31,071		32,862
Net investment income		213,884		229,153
Benefit payments		(131,701)		(135,410)
Administrator charges		(2,172)		(2,022)
Other		(134)		(202)
Net change in plan fiduciary net position	$	113,265	$	125,016
Plan fiduciary net position - beginning		3,249,413		3,124,397
Plan fiduciary net position - ending (b)	$	3,362,678	$	3,249,413
School Division's net pension liability (asset) - ending (a) - (b)	$	(707,462)	$	(663,039)
Plan fiduciary net position as a percentage of the total pension liability		126.64%		125.64%
Covered payroll	$	686,284	$	706,967
School Division's net pension liability (asset) as a percentage of covered payroll		-103.09%		-93.79%

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

Exhibit 14

	2017	2016	2015	2014
	$ 71,749	$ 67,233	$ 78,636	$ 83,825
	168,841	173,499	168,533	155,717
	(139,423)	(142,957)	(95,608)	-
	(57,474)	-	-	-
	(223,268)	(105,376)	(55,859)	(57,070)
	$ (179,575)	$ (7,601)	$ 95,702	$ 182,472
	2,523,643	2,531,244	2,435,542	2,253,070
	$ 2,344,068	$ 2,523,643	$ 2,531,244	$ 2,435,542
	$ 726	$ 37,702	$ 38,613	$ 38,354
	32,518	33,316	34,218	36,252
	344,536	51,284	129,766	382,078
	(223,268)	(105,376)	(55,859)	(57,070)
	(2,114)	(1,828)	(1,734)	(2,021)
	(305)	(22)	(25)	20
	$ 152,093	$ 15,076	$ 144,979	$ 397,613
	2,972,304	2,957,228	2,812,249	2,414,636
	$ 3,124,397	$ 2,972,304	$ 2,957,228	$ 2,812,249
	$ (780,329)	$ (448,661)	$ (425,984)	$ (376,707)
	133.29%	117.78%	116.83%	115.47%
	$ 683,420	$ 685,441	$ 686,083	$ 732,850
	-114.18%	-65.46%	-62.09%	-51.40%

County of King and Queen, Virginia
Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan
Pension Plans
For the Years Ended June 30, 2014 through June 30, 2019

	2019	2018
Employer's Proportion of the Net Pension Liability (Asset)	0.05528%	0.05668%
Employer's Proportionate Share of the Net Pension Liability (Asset)	$ 7,275,162	$ 6,666,000
Employer's Covered Payroll	4,475,485	4,507,047
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	162.56%	147.90%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	73.51%	74.81%

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

Exhibit 15

2017	2016	2015	2014
0.05630%	0.05593%	0.05960%	0.06336%
$ 6,924,000	$ 7,838,000	$ 7,502,000	$ 7,657,000
4,449,529	4,543,421	4,400,310	4,613,774
155.61%	172.51%	170.49%	165.96%
72.92%	68.28%	70.68%	70.88%

Exhibit 16

County of King and Queen, Virginia
Schedule of Employer Contributions
Pension Plans
For the Years Ended June 30, 2011 through June 30, 2020

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government					
2020	$ 212,990	$ 212,990	$ -	$ 2,927,364	7.28%
2019	203,421	203,421	-	2,767,873	7.35%
2018	183,049	183,049	-	2,469,470	7.41%
2017	178,428	178,428	-	2,335,442	7.64%
2016	219,632	219,632	-	2,282,652	9.62%
2015	227,068	227,068	-	2,331,298	9.74%
2014	275,696	275,696	-	2,324,583	11.86%
2013	275,443	275,443	-	2,322,458	11.86%
2012	198,307	198,307	-	2,228,174	8.90%
2011	206,196	206,196	-	2,316,807	8.90%
Component Unit School Board (nonprofessional)					
2020	$ -	$ -	$ -	$ 689,531	0.00%
2019	785	785	-	686,284	0.11%
2018	(1,642)	(1,642)	-	706,967	-0.23%
2017	957	957	-	683,420	0.14%
2016	37,702	37,702	-	685,441	5.50%
2015	38,695	38,695	-	686,083	5.64%
2014	55,330	38,768	16,562	732,850	5.29%
2013	55,135	38,631	16,504	730,262	5.29%
2012	37,477	37,477	-	712,487	5.26%
2011	37,596	37,596	-	714,745	5.26%
Component Unit School Board (professional)					
2020	$ 726,655	$ 726,655	$ -	$ 4,830,504	15.04%
2019	701,756	701,756	-	4,475,485	15.68%
2018	735,550	735,550	-	4,507,047	16.32%
2017	652,301	652,301	-	4,449,529	14.66%
2016	638,805	638,805	-	4,543,421	14.06%
2015	638,045	638,045	-	4,400,310	14.50%
2014	537,966	537,966	-	4,613,774	11.66%
2013	543,843	543,843	-	4,664,177	11.66%
2012	284,876	284,876	-	4,500,411	6.33%
2011	180,463	180,463	-	4,591,934	3.93%

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

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

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

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

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

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

Component Unit School Board - Professional Employees:

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

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

Date (1)	Employer's Proportion of the Net GLI OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability (6)
Primary Government:					
2019	0.01414%	$ 230,096	$ 2,771,993	8.30%	52.00%
2018	0.01301%	198,000	2,473,042	8.01%	51.22%
2017	0.01274%	192,000	2,349,450	8.17%	48.86%
Component Unit School Board (professional):					
2019	0.02370%	$ 385,662	$ 4,646,533	8.30%	52.00%
2018	0.02430%	369,000	4,620,280	7.99%	51.22%
2017	0.02417%	364,000	4,457,709	8.17%	48.86%
Component Unit School Board (nonprofessional):					
2019	0.00350%	$ 56,954	$ 686,284	8.30%	52.00%
2018	0.00385%	59,000	731,402	8.07%	51.22%
2017	0.00372%	56,000	685,313	8.17%	48.86%

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

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

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government:					
2020	$ 15,222	$ 15,222	$ -	$ 2,927,364	0.52%
2019	14,414	14,414	-	2,771,993	0.52%
2018	12,860	12,860	-	2,473,042	0.52%
2017	12,217	12,217	-	2,349,450	0.52%
2016	10,818	10,818	-	2,253,828	0.48%
2015	10,866	10,866	-	2,263,650	0.48%
2014	10,833	10,833	-	2,256,935	0.48%
2013	10,823	10,823	-	2,254,810	0.48%
2012	6,060	6,060	-	2,164,355	0.28%
2011	6,308	6,308	-	2,252,988	0.28%
Component Unit School Board (professional):					
2020	$ 25,119	$ 25,119	$ -	$ 4,830,504	0.52%
2019	24,162	24,162	-	4,646,533	0.52%
2018	24,025	24,025	-	4,620,280	0.52%
2017	23,180	23,180	-	4,457,709	0.52%
2016	20,469	20,469	-	4,264,474	0.48%
2015	21,269	21,269	-	4,431,041	0.48%
2014	22,242	22,242	-	4,633,732	0.48%
2013	22,688	22,688	-	4,726,659	0.48%
2012	12,655	12,655	-	4,519,737	0.28%
2011	12,915	12,915	-	4,612,502	0.28%
Component Unit School Board (nonprofessional):					
2020	$ 3,586	$ 3,586	$ -	$ 689,531	0.52%
2019	3,569	3,569	-	686,284	0.52%
2018	3,803	3,803	-	731,402	0.52%
2017	3,564	3,564	-	685,313	0.52%
2016	3,296	3,296	-	686,708	0.48%
2015	3,293	3,293	-	686,083	0.48%
2014	3,518	3,518	-	732,850	0.48%
2013	3,505	3,505	-	730,262	0.48%
2012	1,995	1,995	-	712,487	0.28%
2011	2,009	2,009	-	717,322	0.28%

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

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

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

Teachers

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

Non-Largest Ten Locality Employers - General Employees

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

Non-Largest Ten Locality Employers - Hazardous Duty Employees

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

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

Date (1)	Employer's Proportion of the Net HIC OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net HIC OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net HIC OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total HIC OPEB Liability (6)
2019	0.05540%	$ 725,240	$ 4,646,533	15.61%	8.97%
2018	0.05671%	720,000	4,586,510	15.70%	8.08%
2017	0.05618%	713,000	4,434,033	16.08%	7.04%

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

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

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)
2020	$ 57,966	$ 57,966	$ -	$ 4,830,504	1.20%
2019	55,758	55,758	-	4,646,533	1.20%
2018	56,414	56,414	-	4,586,510	1.23%
2017	49,218	49,218	-	4,434,033	1.11%
2016	45,203	45,203	-	4,264,474	1.06%
2015	46,969	46,969	-	4,431,041	1.06%
2014	51,434	51,434	-	4,633,732	1.11%
2013	51,772	51,772	-	4,664,173	1.11%
2012	27,003	27,003	-	4,500,418	0.60%
2011	27,553	27,553	-	4,592,210	0.60%

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

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

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

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

Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios
Primary Government
For the Years Ended June 30, 2018 through June 30, 2020

	2020	2019	2018
Total OPEB liability			
Service cost	$ 37,083	$ 18,536	$ 18,536
Interest	28,047	24,466	24,063
Effect of economic/demographic gains and losses	(288,099)	162,690	-
Changes in assumptions	10,018	213,353	-
Net change in total OPEB liability	$ (212,951)	$ 419,045	$ 42,599
Total OPEB liability - beginning	876,503	457,458	414,859
Total OPEB liability - ending	$ 663,552	$ 876,503	$ 457,458
Covered payroll	$ 2,927,364	$ 2,767,873	$ 2,469,470
County's total OPEB liability (asset) as a percentage of covered payroll	22.67%	31.67%	18.52%

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

Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios
Component Unit School Board
For the Years Ended June 30, 2018 through June 30, 2020

	2020	2019	2018
Total OPEB liability			
Service cost	$ 23,027	$ 18,707	$ 17,244
Interest	12,045	11,424	8,592
Changes in assumptions	23,890	40,156	(5,520)
Effect of liability gains and losses	-	51,574	-
Benefit payments	(25,536)	(25,802)	(21,541)
Net change in total OPEB liability	$ 33,426	$ 96,059	$ (1,225)
Total OPEB liability - beginning	333,762	237,703	238,928
Total OPEB liability - ending	$ 367,188	$ 333,762	$ 237,703
Covered payroll	$ 5,386,929	$ 5,386,929	$ 5,213,200
School Board's total OPEB liability (asset) as a percentage of covered payroll	6.82%	6.20%	4.56%

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

Notes to Required Supplementary Information - County OPEB
For the Year Ended June 30, 2020

Valuation Date: 6/30/2019
Measurement Date: 6/30/2020

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

Methods and assumptions used to determine OPEB liability:

Actuarial Cost Method	Entry Age Normal
Discount Rate	3.00% based on the 20-year tax exempt municipal bond yield
Healthcare Trend Rate	Year 1 health care trend rates as follows: Medical 4.90%, Pharmacy 5.90%, Dental 3.50% and Vision 3.00%.
Salary Increase Rates	The salary increase rate was 3.00% per annum
Retirement Age	The average age of retirement is 62
Mortality Rates	The mortality rates for active and healthy retirees was calculated using the Pub-2010 Public Retirement Plans Mortality Tables with mortality improvement projected for 10 years.

Notes to Required Supplementary Information - Component Unit School Board OPEB
For the Year Ended June 30, 2020

Valuation Date: 1/1/2019
Measurement Date: 6/30/2020

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

Methods and assumptions used to determine OPEB liability:

Actuarial Cost Method	Entry Age Normal
Discount Rate	2.21% rate used to measure the plan's June 30, 2020 Total OPEB liability based on the Bond Buyers General Obligation 20-Bond Municipal Index.
Inflation	2.50%
Healthcare Trend Rate	8.70% to 4.00% over 55 years.
Salary Increase Rates	The salary increase rate was 5.35% per annum for Service Years 1 and 2 and declining thereafter to 3.50% for 20 or more years of service.
Mortality Rates	Not available

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OTHER SUPPLEMENTARY INFORMATION

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COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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Exhibit 28

County of King and Queen, Virginia
Capital Projects Fund - Major Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2020

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Revenue from the use of money and property	$ -	$ -	$ 18,922	$ 18,922
Intergovernmental:				
Federal	299,350	339,350	40,000	(299,350)
Total revenues	$ 299,350	$ 339,350	$ 58,922	$ (280,428)
EXPENDITURES				
Capital projects	$ 2,012,150	$ 2,381,682	$ 1,043,701	$ 1,337,981
Total expenditures	$ 2,012,150	$ 2,381,682	$ 1,043,701	$ 1,337,981
Excess (deficiency) of revenues over (under) expenditures	$ (1,712,800)	$ (2,042,332)	$ (984,779)	$ 1,057,553
OTHER FINANCING SOURCES (USES)				
Transfers in	$ 100,000	$ 271,921	$ 419,085	$ 147,164
Transfers out	-	(9,556)	(9,556)	-
Total other financing sources (uses)	$ 100,000	$ 262,365	$ 409,529	$ 147,164
Net change in fund balances	$ (1,612,800)	$ (1,779,967)	$ (575,250)	$ 1,204,717
Fund balances - beginning	1,612,800	1,779,967	1,055,185	(724,782)
Fund balances - ending	$ -	$ -	$ 479,935	$ 479,935

Exhibit 29

County of King and Queen, Virginia
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2020

	Agency Fund
	Special Welfare
ASSETS	
Cash and cash equivalents	$ 14,896
Total assets	$ 14,896
LIABILITIES	
Amounts held for social services clients	$ 14,896
Total liabilities	$ 14,896

Exhibit 30

County of King and Queen, Virginia
Statement of Changes in Assets and Liabilities - Agency Fund
For the Year Ended June 30, 2020

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Special Welfare:				
Assets:				
Cash and cash equivalents	$ 5,252	$ 20,732	$ 11,088	$ 14,896
Liabilities:				
Amounts held for social services clients	$ 5,252	$ 20,732	$ 11,088	$ 14,896

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DISCRETELY PRESENTED COMPONENT UNIT
SCHOOL BOARD

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Exhibit 31

County of King and Queen, Virginia
Combining Balance Sheet - Governmental Funds
Discretely Presented Component Unit - School Board
June 30, 2020

	School Operating Fund	School Cafeteria Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 878,612	$ 13,971	$ 892,583
Receivables (net of allowance for uncollectibles):			
Accounts receivable	-	15,416	15,416
Due from other governmental units	246,635	12,494	259,129
Total assets	$ 1,125,247	$ 41,881	$ 1,167,128
LIABILITIES			
Accounts payable	$ 214,827	$ 1,721	$ 216,548
Accrued liabilities	910,420	25,864	936,284
Total liabilities	$ 1,125,247	$ 27,585	$ 1,152,832
FUND BALANCES			
Restricted	$ -	$ 14,296	$ 14,296
Total fund balances	$ -	$ 14,296	$ 14,296
Total liabilities and fund balances	$ 1,125,247	$ 41,881	$ 1,167,128

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

Total fund balances per above		$ 14,296
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		6,191,783
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		
Net pension asset		707,462
Deferred outflows of resources are not available to pay for current period expenditures, and therefore, are not reported in the funds.		
Pension related items	$ 1,570,526	
OPEB related items	253,767	1,824,293
Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.		
Compensated absences	$ (115,323)	
Net pension liability	(7,275,162)	
Capital lease	(1,169,003)	
Accrued interest payable	(13,370)	
Net OPEB liabilities	(1,535,044)	(10,107,902)
Deferred inflows of resources are not due and payable in the current period and therefore, are not reported in the funds.		
Pension related items	$ (1,038,948)	
OPEB related items	(67,388)	(1,106,336)
Net position of governmental activities		$ (2,476,404)

Exhibit 32

County of King and Queen, Virginia
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds - Discretely Presented Component Unit - School Board
For the Year Ended June 30, 2020

	School Operating Fund	School Cafeteria Fund	Total Governmental Funds
REVENUES			
Revenue from the use of money and property	$ -	$ 33	$ 33
Charges for services	-	73,012	73,012
Miscellaneous	50,096	-	50,096
Intergovernmental:			
Local government	4,253,894	-	4,253,894
Commonwealth	5,886,501	3,144	5,889,645
Federal	617,858	213,470	831,328
Total revenues	$ 10,808,349	$ 289,659	$ 11,098,008
EXPENDITURES			
Current:			
Education	$ 10,693,607	$ 336,963	$ 11,030,570
Debt service:			
Principal retirement	71,895	-	71,895
Interest and other fiscal charges	37,847	-	37,847
Total expenditures	$ 10,803,349	$ 336,963	$ 11,140,312
Excess (deficiency) of revenues over (under) expenditures	$ 5,000	$ (47,304)	$ (42,304)
OTHER FINANCING SOURCES (USES)			
Transfers in	$ -	$ 5,000	$ 5,000
Transfers out	(5,000)	-	(5,000)
Total other financing sources (uses)	$ (5,000)	$ 5,000	$ -
Net change in fund balances	$ -	$ (42,304)	$ (42,304)
Fund balances - beginning	-	56,600	56,600
Fund balances - ending	$ -	$ 14,296	$ 14,296

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

Net change in fund balances - total governmental funds - per above		$ (42,304)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period. The following is a summary of items supporting this adjustment:		
Capital outlays	$ 400,698	
Depreciation expense	(475,204)	(74,506)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. The following is a summary of items supporting this adjustment:		
Change in compensated absences	$ (10,231)	
Change in pension related items	209,887	
(Increase) decrease in capital lease	71,895	
Change in OPEB related items	(7,330)	
Decrease (increase) in accrued interest payable	823	265,044
Change in net position of governmental activities		$ 148,234

Exhibit 33

County of King and Queen, Virginia
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Discretely Presented Component Unit - School Board
For the Year Ended June 30, 2020

	School Operating Fund			
	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Miscellaneous	$ 74,000	$ 50,959	$ 50,096	$ (863)
Intergovernmental:				
Local government	4,202,176	4,306,732	4,253,894	(52,838)
Commonwealth	5,871,136	5,884,511	5,886,501	1,990
Federal	612,932	609,424	617,858	8,434
Total revenues	$ 10,760,244	$ 10,851,626	$ 10,808,349	$ (43,277)
EXPENDITURES				
Current:				
Education	$ 10,650,501	$ 10,741,883	$ 10,693,607	$ 48,276
Debt service:				
Principal retirement	109,743	109,743	71,895	37,848
Interest and other fiscal charges	-	-	37,847	(37,847)
Total expenditures	$ 10,760,244	$ 10,851,626	$ 10,803,349	$ 48,277
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ 5,000	$ 5,000
OTHER FINANCING SOURCES (USES)				
Transfers out	$ -	$ -	$ (5,000)	$ (5,000)
Total other financing sources (uses)	$ -	$ -	$ (5,000)	$ (5,000)
Net change in fund balances	$ -	$ -	$ -	$ -
Fund balances - beginning	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

Exhibit 34

County of King and Queen, Virginia
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Fund - Discretely Presented Component Unit - School Board
For the Year Ended June 30, 2020

	School Cafeteria Fund			
	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Revenue from the use of money and property	$ -	$ -	$ 33	$ 33
Charges for services	85,000	85,000	73,012	(11,988)
Intergovernmental:				
Commonwealth	3,133	3,133	3,144	11
Federal	271,230	271,230	213,470	(57,760)
Total revenues	$ 359,363	$ 359,363	$ 289,659	$ (69,704)
EXPENDITURES				
Current:				
Education	$ 359,363	$ 359,363	$ 336,963	$ 22,400
Total expenditures	$ 359,363	$ 359,363	$ 336,963	$ 22,400
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ (47,304)	$ (47,304)
OTHER FINANCING SOURCES (USES)				
Transfers in	$ -	$ -	$ 5,000	$ 5,000
Total other financing sources (uses)	$ -	$ -	$ 5,000	$ 5,000
Net change in fund balances	$ -	$ -	$ (42,304)	$ (42,304)
Fund balances - beginning	-	-	56,600	56,600
Fund balances - ending	$ -	$ -	$ 14,296	$ 14,296

DISCRETELY PRESENTED COMPONENT UNIT
INDUSTRIAL DEVELOPMENT AUTHORITY

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Exhibit 35

County of King and Queen, Virginia
Statement of Net Position
Discretely Presented Component Unit - Industrial Development Authority
June 30, 2020

ASSETS		
Current assets:		
Cash	$	85,841
Investments		153,612
Prepaid expenses		1,728
Total current assets	$	241,181
Noncurrent assets:		
Capital assets (net of accumulated depreciation):		
Land and land improvements	$	516,019
Buildings and improvements		15,949
Total net capital assets	$	531,968
Total noncurrent assets	$	531,968
Total assets	$	773,149
LIABILITIES		
Current liabilities:		
Accrued liabilities	$	75,000
Total current liabilities	$	75,000
Total liabilities	$	75,000
NET POSITION		
Investment in capital assets	$	531,968
Unrestricted		166,181
Total net position	$	698,149

Exhibit 36

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

OPERATING REVENUES		
Charges for services:		
Rent	$	29,534
Grant		75,000
Total operating revenues	$	104,534
OPERATING EXPENSES		
Rent	$	15,236
Website development		1,488
Insurance		1,728
Other charges		92
Grant expenses		75,000
Depreciation		3,988
Total operating expenses	$	97,532
Operating income (loss)	$	7,002
NONOPERATING REVENUES (EXPENSES)		
Interest income	$	2,558
Total nonoperating revenues (expenses)	$	2,558
Change in net position	$	9,560
Total net position - beginning		688,589
Total net position - ending	$	698,149

Exhibit 37

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	$	29,534
Payments to suppliers		(95,272)
Other receipts		75,000
Net cash provided by (used for) operating activities	$	9,262
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale (purchase) of investments	$	(2,503)
Interest income		2,558
Net cash provided by (used for) investing activities	$	55
Net increase (decrease) in cash and cash equivalents	$	9,317
Cash and cash equivalents - beginning		76,524
Cash and cash equivalents - ending	$	85,841
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	$	7,002
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	$	3,988
(Increase) decrease in prepaid expenses		(1,728)
Total adjustments	$	2,260
Net cash provided by (used for) operating activities	$	9,262

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SUPPORTING SCHEDULES

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

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	$ 4,586,530	$ 4,586,530	$ 4,861,951	$ 275,421
Real and personal public service corporation taxes	177,760	177,760	170,455	(7,305)
Personal property taxes	1,924,705	1,924,705	2,005,787	81,082
Mobile home taxes	25,452	25,452	24,586	(866)
Machinery and tools taxes	281,604	281,604	283,626	2,022
Merchant's capital taxes	45,973	45,973	43,807	(2,166)
Unclaimed tax sale funds	-	-	92,028	92,028
Penalties	50,000	50,000	112,763	62,763
Interest	35,000	35,000	49,890	14,890
Total general property taxes	$ 7,127,024	$ 7,127,024	$ 7,644,893	$ 517,869
Other local taxes:				
Local sales and use taxes	$ 205,000	$ 205,000	$ 255,842	$ 50,842
Consumers' utility taxes	185,000	185,000	179,360	(5,640)
Business license taxes	25,000	25,000	27,228	2,228
Motor vehicle licenses	195,000	195,000	207,603	12,603
Bank stock taxes	5,000	5,000	(2,995)	(7,995)
Taxes on recordation and wills	50,000	50,000	52,013	2,013
Total other local taxes	$ 665,000	$ 665,000	$ 719,051	$ 54,051
Permits, privilege fees, and regulatory licenses:				
Dog licenses	$ 4,500	$ 4,500	$ 4,701	$ 201
Land use application fees	5,000	5,000	9,112	4,112
Transfer fees	320	320	325	5
Permits and other licenses	45,150	45,150	65,363	20,213
Total permits, privilege fees, and regulatory licenses	$ 54,970	$ 54,970	$ 79,501	$ 24,531
Fines and forfeitures:				
Court fines and forfeitures	$ 169,200	$ 169,200	$ 165,978	$ (3,222)
Revenue from use of money and property:				
Revenue from use of money	$ 397,000	$ 397,000	$ 453,429	$ 56,429
Revenue from use of property	55,890	55,890	80,419	24,529
Total revenue from use of money and property	$ 452,890	$ 452,890	$ 533,848	$ 80,958
Charges for services:				
Sheriff's fees	$ 1,000	$ 1,000	$ 435	$ (565)
Court costs	5,000	5,000	1,469	(3,531)
Courthouse maintenance fees	5,000	5,000	5,748	748
Charges for Commonwealth's Attorney	1,000	1,000	1,108	108
Charges for EMS support	80,000	80,000	125,563	45,563
Landfill host fees	2,023,000	2,023,000	2,334,283	311,283
Blood test	-	-	15	15
Public safety radio	-	-	22,830	22,830
Charges for correction and detention	800	800	1,105	305
Total charges for services	$ 2,115,800	$ 2,115,800	$ 2,492,556	$ 376,756

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

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Revenue from local sources: (Continued)				
Miscellaneous:				
Miscellaneous	$ 70,000	$ 70,000	$ 149,500	$ 79,500
Recovered costs:				
Health department	$ -	$ -	$ 3,952	$ 3,952
Drug enforcement restitution	-	-	3,291	3,291
Sherriff deputy	-	-	5,206	5,206
Circuit court	-	-	2,600	2,600
Total recovered costs	$ -	$ -	$ 15,049	$ 15,049
Total revenue from local sources	$ 10,654,884	$ 10,654,884	$ 11,800,376	$ 1,145,492
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
Mobile home titling tax	$ 12,000	$ 12,000	$ 28,908	$ 16,908
Communications tax	160,000	160,000	145,556	(14,444)
Rolling stock tax	-	-	961	961
ATV and moped sales tax	-	-	365	365
Spay and neuter programs	-	-	51	51
Additional tax on deeds	10,000	10,000	14,521	4,521
State recordation tax	14,847	14,847	9,799	(5,048)
Personal property tax relief funds	840,000	840,000	853,135	13,135
Total noncategorical aid	$ 1,036,847	$ 1,036,847	$ 1,053,296	$ 16,449
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	$ 151,788	$ 151,788	$ 145,818	$ (5,970)
Sheriff	490,949	490,949	490,682	(267)
Commissioner of revenue	73,472	73,472	73,441	(31)
Treasurer	72,615	72,615	74,007	1,392
Registrar/electoral board	32,000	33,677	43,807	10,130
Clerk of the Circuit Court	145,219	145,219	156,920	11,701
Total shared expenses	$ 966,043	$ 967,720	$ 984,675	$ 16,955
Other categorical aid:				
Public assistance and welfare administration	$ -	$ -	$ 321,000	$ 321,000
Emergency services grant	7,500	7,500	-	(7,500)
E-911 wireless grant	40,000	40,000	42,762	2,762
Arts grant	1,000	1,000	1,000	-
Litter control	500	500	1,770	1,270
Forest reserve funds	50,000	50,000	26,987	(23,013)

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

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Intergovernmental: (Continued)				
Revenue from the Commonwealth: (Continued)				
Other categorical aid: (Continued)				
Fire programs fund	$ 23,000	$ 23,000	$ 25,295	$ 2,295
Records reformatting grant	-	-	13,032	13,032
Four for Life funds	8,000	8,000	-	(8,000)
School resource officer grant	-	84,770	58,032	(26,738)
Virginia education grant	-	-	2,000	2,000
Governor opportunity fund	-	-	75,000	75,000
Total other categorical aid	$ 130,000	$ 214,770	$ 566,878	$ 352,108
Total categorical aid	$ 1,096,043	$ 1,182,490	$ 1,551,553	$ 369,063
Total revenue from the Commonwealth	$ 2,132,890	$ 2,219,337	$ 2,604,849	$ 385,512
Revenue from the federal government:				
Noncategorical aid:				
COVID-19 CARES	$ -	$ 94,618	$ 65,997	$ (28,621)
Categorical aid:				
Public assistance and welfare administration	$ 1,282,605	$ 1,282,605	$ 671,412	$ (611,193)
Transportation safety	18,500	46,780	20,673	(26,107)
Emergency management planning grant	-	-	6,708	6,708
Total categorical aid	$ 1,301,105	$ 1,329,385	$ 698,793	$ (630,592)
Total revenue from the federal government	$ 1,301,105	$ 1,424,003	$ 764,790	$ (659,213)
Total General Fund	$ 14,088,879	$ 14,298,224	$ 15,170,015	$ 871,791
Special Revenue Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	$ -	$ -	$ 13,535	$ 13,535
Charges for services:				
Court security fees	$ 35,000	$ 35,000	$ 29,507	$ (5,493)
Miscellaneous:				
Miscellaneous	$ -	$ 16,000	$ 11,445	$ (4,555)
Total revenue from local sources	$ 35,000	$ 51,000	$ 54,487	$ 3,487
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Children's Services Act	$ 521,229	$ 521,229	$ 274,547	$ (246,682)
Total revenue from the Commonwealth	$ 521,229	$ 521,229	$ 274,547	$ (246,682)
Total Special Revenue Fund	$ 556,229	$ 572,229	$ 329,034	$ (243,195)

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

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Capital Projects Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	$ -	$ -	$ 18,922	$ 18,922
Total revenue from use of money and property	$ -	$ -	$ 18,922	$ 18,922
Intergovernmental:				
Revenue from the federal government:				
Categorical aid:				
Telework grant	$ 299,350	$ 299,350	$ -	$ (299,350)
School bus grant	-	40,000	40,000	-
Total categorical aid	$ 299,350	$ 339,350	$ 40,000	$ (299,350)
Total revenue from the federal government	$ 299,350	$ 339,350	$ 40,000	$ (299,350)
Total Capital Projects Fund	$ 299,350	$ 339,350	$ 58,922	$ (280,428)
Total Primary Government	$ 14,944,458	$ 15,209,803	$ 15,557,971	$ 348,168
Discretely Presented Component Unit - School Board:				
School Operating Fund:				
Revenue from local sources:				
Miscellaneous:				
Miscellaneous	$ 74,000	$ 50,959	$ 50,096	$ (863)
Total revenue from local sources	$ 74,000	$ 50,959	$ 50,096	$ (863)
Intergovernmental:				
Revenues from local governments:				
Contribution from County of King and Queen	$ 4,202,176	$ 4,306,732	$ 4,253,894	$ (52,838)
Revenue from the Commonwealth:				
Categorical aid:				
Share of state sales tax	$ 1,040,151	$ 1,062,470	$ 1,062,470	$ -
Basic school aid	2,496,468	2,472,488	2,472,488	-
Remedial summer education	6,212	2,588	2,588	-
ISAEP (GED program)	-	8,387	8,387	-
Special education regional payments	-	52,847	52,847	-
At risk payments	102,936	102,521	102,521	-
At risk four-year olds	49,795	55,795	55,795	-
Early reading intervention	14,168	26,311	26,311	-
ESL	6,925	6,636	6,925	289
Gifted and talented	22,437	22,462	22,462	-
Lottery	168,421	171,274	171,274	-
Homebound	1,778	3,763	3,763	-
Career and technical education	2,425	4,469	4,469	-
SOL Algebra readiness	8,155	6,192	6,192	-
Mentor teacher program	1,857	421	421	-
Remedial education	94,424	94,526	94,526	-

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

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Discretely Presented Component Unit - School Board: (Continued)				
School Operating Fund: (Continued)				
Intergovernmental:(Continued)				
Revenue from the Commonwealth: (Continued)				
Categorical aid: (Continued)				
Special education - foster children	$ 1,835	$ 4,099	$ 4,099	$ -
School fringes	551,120	549,840	549,840	-
Primary class size reduction	142,203	149,722	149,722	-
Special education	632,454	633,134	633,134	-
Enrollment loss	-	289	-	(289)
Industry certification cost	-	321	321	-
Project graduation	3,488	3,488	3,488	-
Technology initiative	128,000	24,527	24,527	-
Textbook payment	47,067	47,118	47,118	-
School security grant	-	38,223	38,223	-
Medicaid	72,000	79,692	81,682	1,990
Compensation supplement	182,860	166,850	166,850	-
Vocational education	93,957	94,058	94,058	-
Total categorical aid	$ 5,871,136	$ 5,884,511	$ 5,886,501	$ 1,990
Total revenue from the Commonwealth	$ 5,871,136	$ 5,884,511	$ 5,886,501	$ 1,990
Revenue from the federal government:				
Categorical aid:				
Title I	$ 202,245	$ 225,705	$ 233,978	$ 8,273
Vocational education	17,069	17,421	17,421	-
21st century learning center	-	1,932	-	(1,932)
Title IV - Part A	14,293	3,342	3,342	-
Title VIB	235,419	220,596	220,596	-
Preschool grant	17,166	19,073	19,073	-
Title II - Part A	32,005	23,242	23,403	161
Title III	2,203	401	401	-
Gear up	38,171	41,833	43,765	1,932
JROTC grant	54,361	55,879	55,879	-
Total categorical aid	$ 612,932	$ 609,424	$ 617,858	$ 8,434
Total revenue from the federal government	$ 612,932	$ 609,424	$ 617,858	$ 8,434
Total School Operating Fund	$ 10,760,244	$ 10,851,626	$ 10,808,349	$ (43,277)

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

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Discretely Presented Component Unit - School Board: (Continued)				
Special Revenue Funds:				
School Cafeteria Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	$ -	$ -	$ 33	$ 33
Charges for services:				
Cafeteria sales	$ 85,000	$ 85,000	$ 73,012	$ (11,988)
Total revenue from local sources	$ 85,000	$ 85,000	$ 73,045	$ (11,955)
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
School food program grant	$ 3,133	$ 3,133	$ 3,144	$ 11
Total revenue from the Commonwealth	$ 3,133	$ 3,133	$ 3,144	$ 11
Revenue from the federal government:				
Categorical aid:				
School food program grant	$ 265,230	$ 265,230	$ 173,145	$ (92,085)
Summer food program	6,000	6,000	26,756	20,756
Commodities	-	-	13,569	13,569
Total categorical aid	$ 271,230	$ 271,230	$ 213,470	$ (57,760)
Total revenue from the federal government	$ 271,230	$ 271,230	$ 213,470	$ (57,760)
Total School Cafeteria Fund	$ 359,363	$ 359,363	$ 289,659	$ (69,704)
Total Discretely Presented Component Unit - School Board	$ 11,119,607	$ 11,210,989	$ 11,098,008	$ (112,981)

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

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund:				
General government administration:				
Legislative:				
Board of supervisors	$ 87,768	$ 90,459	$ 69,913	$ 20,546
General and financial administration:				
County administrator	$ 245,641	$ 248,301	$ 200,010	$ 48,291
County attorney	123,740	156,216	150,047	6,169
Commissioner of revenue	220,751	220,751	216,311	4,440
Finance	76,702	114,518	94,250	20,268
Treasurer	253,334	253,334	243,542	9,792
Management information systems	116,039	116,039	94,977	21,062
Other general and financial administration	262,500	262,500	240,569	21,931
Total general and financial administration	$ 1,298,707	$ 1,371,659	$ 1,239,706	$ 131,953
Board of elections:				
Electoral board and officials	$ 43,450	$ 43,591	$ 40,848	$ 2,743
Registrar	114,270	117,484	92,266	25,218
Total board of elections	$ 157,720	$ 161,075	$ 133,114	$ 27,961
Total general government administration	$ 1,544,195	$ 1,623,193	$ 1,442,733	$ 180,460
Judicial administration:				
Courts:				
Circuit court	$ 2,220	$ 2,220	$ 1,855	$ 365
General district court	9,570	9,570	7,543	2,027
Special Magistrates	500	500	-	500
Juvenile and domestic relations court	3,193	3,193	1,587	1,606
Ninth District Court services unit	90,959	90,959	56,212	34,747
Victim witness assistance	4,256	4,256	-	4,256
Clerk of the circuit court	268,089	268,089	264,837	3,252
Total courts	$ 378,787	$ 378,787	$ 332,034	$ 46,753
Commonwealth's attorney:				
Commonwealth's attorney	$ 196,357	$ 244,176	$ 237,654	$ 6,522
Total judicial administration	$ 575,144	$ 622,963	$ 569,688	$ 53,275
Public safety:				
Law enforcement and traffic control:				
Sheriff	$ 1,570,524	$ 1,738,804	$ 1,525,477	$ 213,327
E-911	142,978	142,978	68,680	74,298
Total law enforcement and traffic control	$ 1,713,502	$ 1,881,782	$ 1,594,157	$ 287,625
Fire and rescue services:				
Fire department	$ 111,000	$ 111,000	$ 94,037	$ 16,963
Ambulance and rescue services	52,200	52,200	45,852	6,348
Rescue services	777,241	1,007,241	944,036	63,205
Radio communications	387,896	387,896	324,045	63,851
Emergency medical services	902	902	902	-
Forestry services	11,101	11,101	11,101	-
Total fire and rescue services	$ 1,340,340	$ 1,570,340	$ 1,419,973	$ 150,367

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

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Public safety: (Continued)				
Correction and detention:				
Probation and pretrial services	$ 14,175	$ 14,175	$ 14,175	$ -
Payments to Regional Jail	600,000	764,062	764,062	-
Total correction and detention	$ 614,175	$ 778,237	$ 778,237	$ -
Inspections:				
Building	$ 105,600	$ 105,600	$ 92,089	$ 13,511
Other protection:				
Animal control and shelter	$ 165,225	$ 165,225	$ 156,203	$ 9,022
Emergency services	58,182	58,182	43,986	14,196
Medical examiner	200	200	80	120
Total other protection	$ 223,607	$ 223,607	$ 200,269	$ 23,338
Total public safety	$ 3,997,224	$ 4,559,566	$ 4,084,725	$ 474,841
Public works:				
Sanitation and waste removal:				
Refuse disposal	$ 424,110	$ 424,110	$ 385,362	$ 38,748
Maintenance of general buildings and grounds:				
General properties	$ 283,677	$ 303,677	$ 281,267	$ 22,410
Total public works	$ 707,787	$ 727,787	$ 666,629	$ 61,158
Health and welfare:				
Health:				
Supplement of local health department	$ 61,605	$ 61,605	$ 61,605	$ -
Mental health and mental retardation:				
Community services board	$ 30,000	$ 30,000	$ 30,000	$ -
Welfare:				
Public assistance and welfare administration	$ 1,778,705	$ 1,778,705	$ 1,193,423	$ 585,282
Rental assistance payments	3,438	3,438	3,438	-
Central Virginia Health Services	6,510	6,510	6,510	-
Tax relief for the elderly	-	-	42,104	(42,104)
Bay Aging	32,115	32,115	32,115	-
Contributions	12,712	12,712	9,712	3,000
Total welfare	$ 1,833,480	$ 1,833,480	$ 1,287,302	$ 546,178
Total health and welfare	$ 1,925,085	$ 1,925,085	$ 1,378,907	$ 546,178
Education:				
Other instructional costs:				
Contribution to Community College	$ 6,294	$ 6,294	$ 6,294	$ -
Contribution to County School Board	4,202,176	4,306,732	4,253,894	52,838
Total education	$ 4,208,470	$ 4,313,026	$ 4,260,188	$ 52,838

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

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
General Fund: (Continued)				
Parks, recreation, and cultural:				
Cultural enrichment:				
Mattaponi pier	$ 3,840	$ 3,840	$ 3,712	$ 128
Library:				
Contribution to County library	$ 177,424	$ 177,424	$ 173,833	$ 3,591
Total parks, recreation, and cultural	$ 181,264	$ 181,264	$ 177,545	$ 3,719
Community development:				
Planning and community development:				
Planning and zoning	$ 244,005	$ 183,724	$ 174,277	$ 9,447
Wetlands board	3,138	3,138	1,256	1,882
Board of zoning appeals	4,038	4,038	-	4,038
Industrial Development Authority	2,707	2,707	75,777	(73,070)
Airport authority	65,000	65,000	73,359	(8,359)
Economic development	31,963	29,292	10,945	18,347
Planning commission	12,730	12,730	9,677	3,053
Total planning and community development	$ 363,581	$ 300,629	$ 345,291	$ (44,662)
Environmental management:				
Contribution to soil and water conservation district	$ 9,674	$ 9,674	$ 9,674	$ -
Litter control program	500	500	-	500
Total environmental management	$ 10,174	$ 10,174	$ 9,674	$ 500
Cooperative extension program:				
Extension office	$ 34,528	$ 34,528	$ 18,310	$ 16,218
Total community development	$ 408,283	$ 345,331	$ 373,275	$ (27,944)
Nondepartmental:				
Contingencies	$ 587,964	$ 271,842	$ 60,490	$ 211,352
Total General Fund	$ 14,135,416	$ 14,570,057	$ 13,014,180	$ 1,555,877
Special Revenue Fund:				
Public Safety:				
Other protection:				
Court security	$ 37,678	$ 37,678	$ 51,861	$ (14,183)
Forfeited assets	-	-	792	(792)
E summons	-	16,000	1,305	14,695
Project lifesaver	-	-	997	(997)
K-9 unit	-	-	393	(393)
Total public safety	$ 37,678	$ 53,678	$ 55,348	$ (1,670)

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

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Special Revenue Fund: (Continued)				
Public works:				
Sanitation and waste removal:				
Landfill contingency	$ 150,000	$ 150,000	$ 4,938	$ 145,062
Total public works	$ 150,000	$ 150,000	$ 4,938	$ 145,062
Health and Welfare:				
Welfare:				
Comprehensive Services Act	$ 766,378	$ 766,378	$ 407,025	$ 359,353
Total Health and Welfare	$ 766,378	$ 766,378	$ 407,025	$ 359,353
Total Special Revenue Fund	$ 954,056	$ 970,056	$ 467,311	$ 502,745
Capital Projects Fund:				
Capital projects:				
General government	$ 1,912,150	$ 1,932,337	$ 663,603	$ 1,268,734
School capital projects	100,000	449,345	380,098	69,247
Total Capital Projects Fund	$ 2,012,150	$ 2,381,682	$ 1,043,701	$ 1,337,981
Total Primary Government	$ 17,101,622	$ 17,921,795	$ 14,525,192	$ 3,396,603
Discretely Presented Component Unit - School Board:				
School Operating Fund:				
Education:				
Instruction costs	$ 8,052,870	$ 8,020,534	$ 7,937,554	$ 82,980
Administration, health and attendance	731,762	877,524	907,416	(29,892)
Pupil transportation	1,007,484	920,884	890,460	30,424
Operation and maintenance of school plant	858,385	922,941	958,177	(35,236)
Total education	$ 10,650,501	$ 10,741,883	$ 10,693,607	$ 48,276
Debt service:				
Principal retirement	$ 109,743	$ 109,743	$ 71,895	$ 37,848
Interest and other fiscal charges	-	-	37,847	(37,847)
Total debt service	$ 109,743	$ 109,743	$ 109,742	$ 1
Total School Operating Fund	$ 10,760,244	$ 10,851,626	$ 10,803,349	$ 48,277
Special Revenue Fund:				
School Cafeteria Fund:				
Education:				
School food services:				
Administration of school food program	$ 359,363	$ 359,363	$ 336,963	$ 22,400
Total School Cafeteria Fund	$ 359,363	$ 359,363	$ 336,963	$ 22,400
Total Discretely Presented Component Unit - School Board	$ 11,119,607	$ 11,210,989	$ 11,140,312	$ 70,677

STATISTICAL INFORMATION

County of King and Queen, 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
2011	$ 1,267,906	$ 591,782	$ 1,979,131	$ 606,615	$ 1,789,941	$ 4,117,502
2012	1,226,149	613,685	2,751,138	554,107	2,078,523	4,156,243
2013	1,203,043	616,327	2,919,101	626,842	1,935,820	4,439,670
2014	1,290,245	629,013	2,842,676	642,818	1,593,694	4,655,236
2015	1,221,463	624,839	2,701,437	567,403	1,872,983	3,710,080
2016	1,246,630	612,550	2,986,517	629,972	1,851,649	3,920,447
2017	1,425,004	649,427	2,959,753	595,720	1,545,003	3,923,334
2018	1,282,392	607,044	3,822,281	664,226	1,518,721	4,557,794
2019	1,446,801	629,357	4,158,939	(1,351,672)	1,699,109	5,569,287
2020	1,245,092	660,957	4,990,245	671,619	1,732,518	4,640,286

Table 1

Parks, Recreation, and Cultural	Community Development	Interest on Long-Term Debt	Service Authority	Total
$ 171,151	$ 332,854	$ 137,552	$ -	$ 10,994,434
248,605	485,371	106,139	-	12,219,960
181,060	537,440	80,972	94,618	12,634,893
182,296	298,958	57,134	256,794	12,448,864
165,790	744,192	14,080	213,425	11,835,692
318,082	316,566	23,472	191,944	12,097,829
166,173	321,750	-	194,391	11,780,555
180,484	417,948	-	194,760	13,245,650
185,149	325,637	-	180,188	12,842,795
171,742	367,425	-	191,040	14,670,924

County of King and Queen, Virginia
Government-Wide Revenues
Last Ten Fiscal Years

	PROGRAM REVENUES			GENERAL REVENUES	
Fiscal Year	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	General Property Taxes	Other Local Taxes
2011	$ 3,360,983	$ 2,265,979	$ 147,075	$ 5,578,955	$ 594,612
2012	3,216,698	2,539,732	-	5,671,926	620,996
2013	2,896,267	2,719,685	-	6,376,738	656,466
2014	2,475,864	2,466,019	14,700	6,532,057	655,146
2015	1,496,483	2,622,086	-	6,792,526	645,179
2016	1,847,583	2,551,365	107,362	6,870,777	555,889
2017	2,614,006	2,379,986	-	7,092,765	626,359
2018	3,243,054	2,428,003	378,263	7,088,719	681,774
2019	3,261,253	2,611,459	256,804	7,433,096	715,421
2020	2,910,765	2,564,893	-	7,525,429	719,051

Table 2

Unrestricted Investment Earnings	Miscellaneous	Grants and Contributions Not Restricted to Specific Programs	Total
$ 160,529	$ 119,343	$ 1,045,800	$ 13,273,276
71,039	121,403	1,049,684	13,291,478
77,878	125,138	1,038,100	13,890,272
98,527	128,806	907,582	13,278,701
112,107	146,769	945,964	12,761,114
149,616	134,151	1,000,757	13,217,500
364,614	184,024	1,061,913	14,323,667
407,903	112,484	1,285,109	15,625,309
656,487	157,171	1,036,085	16,127,776
566,402	160,945	1,119,293	15,566,778

County of King and Queen, Virginia
General Governmental Expenditures by Function (1,3)
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education (2)
2011	$ 1,211,803	$ 485,070	$ 2,270,592	$ 627,974	$ 1,753,258	$ 10,327,053
2012	1,219,064	494,712	2,406,039	606,855	2,071,568	11,096,194
2013	1,167,386	503,509	2,758,906	602,076	1,923,722	11,681,192
2014	1,224,648	510,798	2,644,137	659,260	1,590,812	10,556,133
2015	1,194,338	516,483	2,342,193	651,611	1,891,822	9,732,140
2016	1,263,888	517,169	2,646,102	627,584	1,878,226	9,915,432
2017	1,244,354	587,171	2,707,378	594,972	1,555,901	10,183,846
2018	1,253,741	505,564	3,765,212	671,105	1,544,331	10,623,525
2019	1,336,459	541,802	3,793,061	633,263	1,751,518	10,955,992
2020	1,442,733	569,688	4,140,073	671,567	1,785,932	11,036,864

(1) Includes General and Special Revenue funds of the Primary Government and its Discretely Presented Component Unit School Board.
(2) Excludes contribution from Primary Government to Discretely Presented Component Unit School Board.
(3) Excludes Capital Projects expenditures.

Table 3

Parks, Recreation, and Cultural	Community Development	Non-departmental	Debt Service	Total
$ 178,911	$ 327,900	$ 3,700	$ 670,734	$ 17,856,995
248,605	475,388	7,495	646,481	19,272,401
181,060	770,018	28,373	531,778	20,148,020
182,296	296,148	17,133	499,048	18,180,413
165,790	751,644	18,393	901,381	18,165,795
318,082	319,760	30,166	-	17,516,409
166,173	322,366	31,401	101,270	17,494,832
175,984	326,122	42,030	103,853	19,011,467
185,149	323,279	47,937	106,834	19,675,294
177,545	373,275	60,490	109,742	20,367,909

County of King and Queen, Virginia
General Governmental Revenues by Source (1)
Last Ten Fiscal Years

Fiscal Year	General Property Taxes	Other Local Taxes	Permits, Privilege Fees, Regulatory Licenses	Fines and Forfeitures	Revenue from the Use of Money and Property	Charges for Services
2011	$ 5,602,445	$ 594,612	$ 73,498	$ 124,678	$ 187,348	$ 3,295,886
2012	5,547,286	620,996	61,305	148,693	70,073	3,006,700
2013	6,320,017	656,466	67,785	128,578	76,630	2,685,995
2014	6,560,390	655,146	75,948	137,889	97,590	2,274,719
2015	6,839,256	645,179	32,467	174,516	111,066	1,238,497
2016	6,738,931	555,889	46,465	115,251	146,225	1,584,546
2017	7,039,695	626,359	75,492	126,345	226,906	2,311,083
2018	7,100,602	681,774	40,256	129,866	407,823	2,969,694
2019	7,445,991	715,421	112,557	232,417	635,627	2,826,855
2020	7,644,893	719,051	79,501	165,978	547,416	2,595,075

(1) Includes General and Special Revenue funds of the Primary Government and its Discretely Presented Component Unit School Board.
(2) Excludes contribution from Primary Government to Discretely Presented Component Unit School Board.

Table 4

Miscellaneous	Recovered Costs	Inter-governmental (2)	Total
$ 331,891	$ 76,398	$ 9,663,040	$ 19,949,796
121,403	25,839	10,658,460	20,260,755
114,768	11,082	11,081,156	21,142,477
241,343	27,162	9,411,401	19,481,588
195,198	25,871	9,592,652	18,854,702
282,055	14,684	9,567,814	19,051,860
301,999	17,520	9,767,231	20,492,630
234,999	14,412	10,509,123	22,088,549
254,828	24,729	10,552,873	22,801,298
211,041	15,049	10,365,159	22,343,163

Table 5

County of King and Queen, Virginia
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
2011	$ 6,342,318	$ 6,169,530	97.28%	$ 164,138	$ 6,333,668	99.86%	$ 318,770	5.03%
2012	6,361,823	6,201,968	97.49%	136,888	6,338,856	99.64%	318,242	5.00%
2013	7,154,945	6,928,385	96.83%	152,813	7,081,198	98.97%	337,926	4.72%
2014	7,346,800	7,142,854	97.22%	162,645	7,305,499	99.44%	344,648	4.69%
2015	7,462,951	7,261,520	97.30%	196,812	7,458,332	99.94%	339,885	4.55%
2016	7,538,777	7,248,757	96.15%	182,224	7,430,981	98.57%	483,608	6.41%
2017	7,773,000	7,489,813	96.36%	274,044	7,763,857	99.88%	520,914	6.70%
2018	7,940,634	7,673,480	96.64%	265,213	7,938,693	99.98%	510,367	6.43%
2019	7,998,056	7,735,983	96.72%	214,491	7,950,474	99.41%	471,468	5.89%
2020	8,174,315	7,790,709	95.31%	282,183	8,072,892	98.76%	364,399	4.46%

(1) Exclusive of penalties and interest.
(2) Includes three most current delinquent tax years.

Table 6

County of King and Queen, Virginia
Assessed Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year	Real Estate (1)	Personal Property and Mobile Homes (1)	Machinery and Tools	Merchant's Capital	Public Utility (2) Real Estate	Total
2011	$ 781,893,148	$ 69,095,920	$ 16,141,065	$ 3,656,050	$ 18,456,483	$ 889,242,666
2012	789,498,710	68,688,278	16,700,580	4,580,483	22,917,533	902,385,584
2013	838,291,612	73,948,213	16,121,740	4,729,556	27,120,435	960,211,556
2014	838,941,658	74,051,309	18,834,615	4,367,467	26,982,342	963,177,391
2015	845,030,681	70,865,142	21,508,080	5,224,061	25,554,964	968,182,928
2016	844,188,081	77,906,672	22,452,515	5,497,176	26,983,745	977,028,189
2017	849,148,802	80,425,745	23,003,172	8,166,404	29,634,827	990,378,950
2018	892,880,323	81,506,537	25,620,340	7,713,894	31,363,930	1,039,085,024
2019	890,594,464	81,522,847	25,600,250	7,072,758	33,414,919	1,038,205,238
2020	900,896,646	85,893,437	26,550,338	6,804,866	32,026,052	1,052,171,339

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

Table 7

County of King and Queen, Virginia
Property Tax Rates (1)
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property	Merchant's Capital	Machinery and Tools
2011	$ 0.48	$ 3.94	$ 0.65	$ 1.10
2012	0.48	3.94	0.65	1.10
2013	0.52	3.94	0.65	1.10
2014	0.54	3.94	0.65	1.10
2015	0.54	3.94	0.65	1.10
2016	0.54	3.94	0.65	1.10
2017	0.55	3.94	0.65	1.10
2018	0.53	3.94	0.65	1.10
2019	0.53	3.94	0.65	1.10
2020	0.53	3.94	0.65	1.10

(1) Per $100 of assessed value.

Table 8

County of King and Queen, Virginia
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 (2)	Gross Bonded Debt (3)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2011	6,945	$ 889,242,666	$ 855,823	$ 855,823	0.10%	$ 123
2012	6,945	902,385,584	499,362	499,362	0.06%	72
2013	6,945	960,211,556	240,000	240,000	0.02%	35
2014	6,945	963,177,391	-	-	N/A	N/A
2015	6,945	968,182,928	-	-	N/A	N/A
2016	6,945	977,028,189	-	-	N/A	N/A
2017	6,945	990,378,950	-	-	N/A	N/A
2018	6,945	1,039,085,024	-	-	N/A	N/A
2019	6,945	1,038,205,238	-	-	N/A	N/A
2020	6,945	1,052,171,339	-	-	N/A	N/A

(1) Weldon Cooper Center for Public Service 2010 Census.
(2) From Table 6.
(3) Includes all long-term general obligation bond, bonded anticipation notes, and literary fund loans. Excludes revenue bonds, capital leases, and compensated absences.

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COMPLIANCE

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

To the Honorable Members of the Board of Supervisors
County of King and Queen
King and Queen, 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 County of King and Queen, Virginia, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise County of King and Queen, Virginia's basic financial statements and have issued our report thereon dated November 27, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered County of King and Queen, Virginia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of County of King and Queen, Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of County of King and Queen, 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 King and Queen, Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Robinson, Farmer, Cox Associates

Richmond, Virginia
November 27, 2020

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 King and Queen
King and Queen, Virginia

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of County of King and Queen, 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 County of King and Queen, Virginia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

Management of County of King and Queen, Virginia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered County of King and Queen, 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 County of King and Queen, Virginia's internal control over compliance.

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

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

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

Robinson, Farmer, Cox Associates

Richmond, Virginia
November 27, 2020

County of King and Queen, Virginia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Health and Human Services:			
Pass-Through Payments:			
Department of Social Services:			
MaryLee Allen Promoting Safe and Stable Families Program	93.556	0950118/0950119	$ 6,079
Temporary Assistance for Needy Families	93.558	0400119/0400120	91,796
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	0500120	170
Low-Income Home Energy Assistance	93.568	0600419/0600420	18,606
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF Cluster)	93.596	0760119/0760120	17,474
Stephanie Tubbs Jones Child Welfare Services Program	93.645	0900118/0900119	201
Foster Care - Title IV-E	93.658	1100119/1100120	64,134
Adoption Assistance	93.659	1120119/1120120	67,511
Social Services Block Grant	93.667	1000119/1000120	68,037
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	9150118/9150119	880
Children's Health Insurance Program	93.767	0540119/0540120	2,581
Medical Assistance Program (Medicaid Cluster)	93.778	1200119/1200120	168,403
COVID-19 - Provider Relief Fund	93.498	Not available	6,062
Total Department of Health and Human Services			$ 511,934
Department of Agriculture:			
Child Nutrition Cluster:			
Pass-Through Payments:			
Department of Agriculture:			
Food Distribution	10.555	Not available	$ 13,569
Department of Education:			
National School Lunch Program	10.555	17901-40623	107,907
COVID-19 - National School Lunch Program	10.555	17901-40623	10,748
	Total CFDA 10.555		$ 132,224
Department of Agriculture:			
COVID-19 - Summer Food Service Program for Children	10.559		26,756
Department of Education:			
School Breakfast Program	10.553	17901-40591	49,540
COVID-19 School Breakfast Program	10.553	17901-40591	4,950
	Total CFDA 10.553		$ 54,490
Total Child Nutrition Cluster			$ 213,470
Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	0010119/0010120/ 0040119/0050120	$ 165,540
Total Department of Agriculture			$ 379,010

County of King and Queen, Virginia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Grantor/State Pass - Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Transportation:			
Highway Safety Cluster:			
Pass-Through Payments:			
Department of Motor Vehicles:			
State and Community Highway Safety (Highway Safety Cluster)	20.600	6050700-53454	$ 20,673
Department of Defense:			
Direct payments:			
Junior ROTC	12.xxx	N/A	$ 55,879
Department of Homeland Security:			
Pass Through Payments:			
Department of Emergency Management:			
Emergency Management Performance Grants	97.042	7750100-62744	$ 6,708
Department of the Treasury:			
Pass Through Payments:			
Department of Accounts:			
COVID-19 - Coronavirus Relief Funds (CRF)	21.019	10110-728021	$ 59,936
Department of Education:			
Pass-Through Payments:			
State Council for Higher Education for Virginia:			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	Not available	$ 43,765
Virginia Tech, University Controller:			
English Language Acquisition State Grants	84.365	17901-60512	401
Department of Education:			
Title I Grants to Local Educational Agencies	84.010	17901-42901	233,978
Special Education Cluster:			
Special Education - Grants to States	84.027	17901-43071	220,596
Special Education - Preschool Grants	84.173	17901-62521	19,073
Total Special Education Cluster			$ 239,669
Career and Technical Education - Basic Grants to States	84.048	17901-61095/61159	17,421
Supporting Effective Instruction State Grants	84.367	17901-61480	21,241
Student Support and Academic Enrichment Program	84.424	Not available	5,503
Total Department of Education			$ 561,978
Total Expenditures of Federal Awards			$ 1,596,118

See accompanying notes to schedule of expenditures of federal awards.

County of King and Queen, Virginia

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

Note 1 - Basis of Presentation

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

Note 2 - Summary of Significant Accounting Policies

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

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

Note 3 - Food Donation

The value of federal awards expended in the form of noncash assistance for food commodities is reported in the schedule.

Note 4 - Relationship to Financial Statements

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

Intergovernmental federal revenues per the basic financial statements:		
Primary government:		
General Fund	$	764,790
Capital Projects Fund		40,000
Total primary government	$	804,790
Component Unit School Board:		
School Operating Fund	$	617,858
School Cafeteria Fund		213,470
Total Component Unit School Board	$	831,328
Less: Environmental Protection Agency Clean School Bus Rebate	$	(40,000)
Total federal expenditures per basic financial statements	$	1,596,118
Total federal expenditures per the Schedule of Expenditures of Federal Awards	$	1,596,118

Note 5 - Subrecipients

No awards were passed through to subrecipients.

Note 6 - De Minimis Cost Rate

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

Not 7 - Loan Balances

The County has no loans or loan guarantees which are subject to reporting requirements for the current year.

Section I-Summary of Auditors' Results

Financial Statements

Type of auditor's report issued:			*unmodified*	
Internal control over financial reporting:				
Material weakness(es) identified?	_____	yes	✓	no
Significant deficiency(ies) identified?	_____	yes	✓	none reported
Noncompliance material to financial statements noted?	_____	yes	✓	no

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?	_____	yes	✓	no
Significant deficiency(ies) identified?	_____	yes	✓	none reported
Type of auditors' report issued on compliance for major programs:			*unmodified*	
Any findings disclosed that are required to be in accordance with 2 CFR section 200.516(a)?	_____	yes	✓	no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.553/10.555/10.559	Child Nutrition Cluster
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)

Dollar threshold used to distinguish between type A and type B programs:			$750,000	
Auditee qualified as low-risk auditee?	✓	yes	_____	no

Section II-Financial Statement Findings

None

Section III-Federal Award Findings and Questioned Costs

None

Section IV-Status of Prior Audit Findings

There were no prior year audit findings.

AGENDA: *January 11, 2021 Regular Meeting*

ITEM #12:

Budget Amendment – E-Summons Fund (Sheriff)

ACTION REQUESTED:

The Sheriff is requesting approval of a budget amendment and appropriation of $11,000 of the funds collected in the E-Summons fund in order to purchase the software needed to implement the E-ticket program.

ATTACHMENTS:

- Memo from Sheriff Charboneau
- Information regarding items to be purchased

OFFICE OF THE SHERIFF

P. O. Box 38 | King and Queen Courthouse, Virginia 23085 | (804) 785-7400 | Fax (804) 785-5489

SHERIFF JOHN R. CHARBONEAU

To: King and Queen Board of Supervisors
& County administrator Swartzwelder

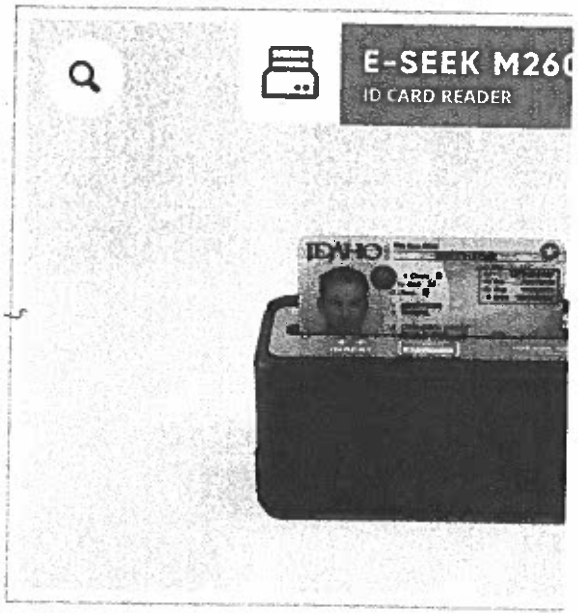
From: Sheriff J.R. Charboneau

Date: December 17, 2020

Subject: Appropriation of E-citation funds

Greetings, I am asking that you appropriate $11,000.00 from our e-citation fund to our e-citation line item in our budget. This appropriation will go to our second phase of the implementation of our e-citation. The second phase is the addition of drivers license barcode scanners to be placed in the patrol cars. As you know we implemented an e-citation fee two years ago and have been able to successfully launch our first phase. The e-citation software and printers where implemented about a year ago and have been successful. The current fund balance of the e-citation fund is $20,000.00. There are no known additional purchases until next budget year for this project.

I thank you for your immediate action on this request at your January 13, 2021 board meeting.



E-Seek M260 2D Barcode & Magnetic Stripe ID Card Reader

Best Selection & Supply | Competitive Prices | Same Day Shipping*

543.90

The E-Seek M260 ID 2D Barcode & Magnetic Stripe Card Reader is designed especially for the most demanding environments and can easily be mounted if needed. A magnetic stripe reader is incorporated with advanced 2D barcode reading technology for government-issued ID cards to achieve reliability.

Software sold separately. Recommended software: WizzForms Autofill or VeriScan Visitor Management and Age Verification

Available Conditions

◉ Brand New in Box

See it in action!

- [x] USB to MOLEX Cable (CN8436) +$24.95
- [x] E-Seek Card Reader Bracket (Universal) +$19.95

Extended Warranty

- [ ] 3 Year Extended Warranty +$95.00

Hardware Only Purchase *

- [ ] I acknowledge this item does not include software

- 1 + Add to cart

SKU: IES005 Categories: Desktop Scanning Hardware, ID Scanners Tags: Law Enforcement, police

About the E-Seek M260

Demanding Work Environments: E-Seek M260 ID 2D Barcode & Magnetic Stripe Card Reader is designed especially for most demanding and high environments and can be mounted.

2D Barcode Reading Technology: A magnetic stripe reader is incorporated with advanced 2D barcode reading technology for government-issued ID cards to achieve reliability.

Affordable Business solution: In this age of higher security risks and problems associated with costs of infrastructure, E-Seek M260 is the only reliable and affordable business solution for age verification and transaction processing.

CART

	PRODUCT	PRICE	QUANTITY	TOTAL
 [https://idscan.net/product/e-seek-m260-id-2d-barcode-magnetic-stripe-card-reader/]	E-SEEK M260 2D BARCODE & MAGNETIC STRIPE ID CARD READER [HTTPS://IDSCAN.NET/PRODUCT/E-SEEK-M260-ID-2D-BARCODE-MAGNETIC-STRIPE-CARD-READER/]	$543.90	- 20 +	$10,878.

CONTINUE SHOPPING [HTTPS://IDSCAN.NET/STORE]

EMPTY CART [HTTPS://IDSCAN.NET/STORE/?ALG_WC_EMPTY_CART]

UPDATE CART

* Shipping calculated at checkout

Call 888.430.8936

IDScan.net

20 My Cart

cable interface connector there is a bottom mounted interface connector which facilitates the easy mounting for kiosk and vehicle mounting situations.

Features

- Dual mode mounted interface i.e. a standard side access cable interface connector there is a bottom mounted interface connector.
- Advanced 2D barcode reading technology for government-issued ID cards to achieve reliability.
- E-Seek M260 is the only reliable and affordable business solution for age verification and transaction processing.
- USB interface or R-232 serial port is used for connectivity and data transfer to host device.

Specifications

WEIGHT	*7.4 oz*
DIMENSIONS	*4.33" L x 2.28" W x 2.13"H*
OPERATING SYSTEMS	*Windows 2000, Windows XP, Windows Vista, Windows 7, Windows 8 or Windows 10.*
RESOLUTION	*N/A*
READING CAPABILITY	*2D Barcode (PDF417), MSR*
CONNECTIVITY	*2.0 USB*
POWERED	*USB/AC Power*

- 1 E-Seek M260
- 6' USB Smart Cable (part No. CN8000)
- 1-year manufacturer's warranty
  - Optional 3-year extended warranty

Drivers & Demo

Driver

- M260

What our customers say

amazon Rating

5.0 1 reviews

WRITE A REVIEW

Jennifer Dowd

May 24

Great purchase!

AGENDA: *January 11, 2021 Regular Meeting*

ITEM #13:

Appointments/Reappointments to various Boards and Commissions

ACTION REQUESTED:

1) Economic Development Authority/Stevensville District
2) Wetlands Board – Member Jason Lacks' term has expired and he does not wish to be reappointed
3) Pamunkey Regional Library Board
4) Planning Commission/St. Stephens Church District – Mr. Guess' term expires on January 12th. He has agreed to be reappointed for a four-year term expiring in 2025.

ATTACHMENTS:

- Email from Jason Lacks
- Email regarding Mr. Guess' reappointment

David Mcintire

From: Jason Lacks <lacksjason@gmail.com>
Sent: Friday, August 30, 2019 6:01 PM
To: David Mcintire
Subject: Re: Wetlands board terms

Good evening Mr. Mcintire, I'm going to step down after my term expires in early 2020.

On Tue, Aug 27, 2019, 3:43 PM David Mcintire <dmcintire@kingandqueenco.net> wrote:

Both of you have terms that expire in early 2020. If you would like to volunteer for another term, or if you have any suggestions for a replacement, please let me know.

Doesn't expire until 2021

David M. McIntire

Environmental Codes Compliance Officer

King and Queen County

January

Tina Ammons

From: Lawrence Simpkins
Sent: Thursday, October 29, 2020 5:10 PM
To: Donna Sprouse
Cc: Tom Swartzwelder; Tina Ammons
Subject: Re: Planning Commission term to expire

Great, put him on the agenda to be appointed...
L.simpkins

Sent from my iPad

> On Oct 28, 2020, at 8:41 AM, Donna Sprouse <dsprouse@kingandqueenco.net> wrote:
>
> Good morning All,
>
> Mr. Guess has agreed to serve another term on the Planning Commission if reappointed. His term is set to expire January of 2021.
>
> -----Original Message-----
> From: mary guess [mailto:maryguess1@gmail.com]
> Sent: Tuesday, October 27, 2020 9:36 PM
> To: Donna Sprouse <dsprouse@kingandqueenco.net>
> Subject: Re: Planning Commission term to expire
>
> Yes!
>
> Sent from my iPhone
>
>> On Oct 26, 2020, at 3:32 PM, Donna Sprouse <dsprouse@kingandqueenco.net> wrote:
>>
>> Mr. Guess,
>>
>> It appears that your term on the Planning Commission expires January 12, 2021. If reappointed, would you be willing to serve another term on the Commission?
>>
>> Thanks,
>>
>> Donna Elliott Sprouse, CZA, CFM
>> Director of Community Development/GIS Coordinator
>> 242 Allens Circle, Suite L
>> P.O. Box 177
>> King & Queen CH, Virginia 23085
>> (804) 785-5975 x2, option 1
>> dsprouse@kingandqueenco.net<mailto:dsprouse@kingandqueenco.net>
>> www.kingandqueenco.net<http://www.kingandqueenco.net/>
>>
>> <winmail.dat>

AGENDA: January 11, 2021 Regular Meeting

ITEM #14:

County Administrator's Comments

ACTION REQUESTED:

None

ATTACHMENTS:

None

AGENDA: January 11, 2021 Regular Meeting

ITEM #15:

Board of Supervisor's Comments

ACTION REQUESTED:

None

ATTACHMENTS:

None

AGENDA: January 11, 2021 Regular Meeting

ITEM #16:

Closed Session (If Needed)

ACTION REQUESTED:

Need a motion to enter into closed session pursuant to Section _____

After coming out of closed session:

Need a motion to come out of closed session with each member of the Board certifying by individual vote that only those public business matters lawfully exempted from the open meeting requirements of the Virginia Freedom of Information Act were heard, discussed and considered in the closed session.

Take action on any matters discussed that require it.

ATTACHMENTS:

None

King and Queen County

Wireless Services Authority Meeting

Monday, January 11, 2021

(Immediately following Board of Supervisors Meeting)

King and Queen County Courts & Administration Building

General District Courtroom

AGENDA

1. Election of Chairman and Vice Chairman for 2021
2. Approval and signing of December 14, 2020 minutes
3. Discussion of meeting schedule for 2021
4. Updates
5. Adjourn

King and Queen County
Wireless Services Authority Meeting

Monday, December 14, 2020

King and Queen County Courts and Administration Building
General District Courtroom

(immediately following the Board of Supervisors Meeting)
8:05 P.M.

"Minutes of the Meeting"

Chairman Simpkins opened the Wireless Services Authority Meeting.

APPROVAL AND SIGNING OF THE NOVEMBER 2020 MINUTES

A motion was made by Mr. Bailey and seconded by Mr. Burns to approve the minutes for the November 16, 2020 meeting.

AYES: S.C ALSOP, J.L. SIMPKINS, J.M. BURNS, R.F. BAILEY
NAYS: NONE
NOT PRESENT: D.H. MORRIS

UPDATE

No update at this time.

IT IS ORDERED THAT THE BOARD BE ADJOURNED

A motion was made by Mr. Bailey and seconded by Mr. Burns to adjourn the meeting.

_____
James L. Simpkins, Chairman

_____
Thomas J. Swartzwelder, Secretary