



**BOARD OF SUPERVISORS VIRTUAL MEETING AGENDA  
JANUARY 7, 2021 - 12:00 AM - VIRTUAL BOARD ROOM**

*A virtual meeting held remotely by the Board of Supervisors as an effort to safely conduct business while maintaining the order of the Governor of Virginia to adhere to safe social distancing practices.*

---

**Invocation**

**Call to Order / Moment of Silence / Pledge of Allegiance/ Agenda Adoption / Roll Call**

**Board Reorganization**

1. 2021 Board Reorganization and Discussion

**Consent Items**

1. Draft Minutes: December 3, 2020 and December 17, 2020
2. Payables Report

**Unfinished Business**

1. Grayland Property Acquisition - Resolution 2021-01
2. Performance Agreement - Surry LLC Marketplace

**Presentations**

1. **Presentation by Robinson, Farmer and Cox: Audit Report FY 19-20**

**Public Comments**

**Board Comments**

## **County Administrators Report**

### **For Your Information**

1. Mobile Hotspot Update
2. County Administrator's State of the County Address

### **Adjournment**

**Agenda Item: Board Reorganization 2021**

During the first meeting of the Board of Supervisors in the New Year, action must be taken to elect a Chairman and Vice-Chairman of the Board of Supervisors and to set the dates, time and place of the regular meetings for 2021. **The following actions should occur:**

1. Nomination and election of Chairman by members of the Board with the County Administrator presiding.
2. Nomination and election of Vice-Chairman by members of the Board with the Chairman presiding.
3. Nomination and election of Clerk of the Board by members of the Board with the Chairman presiding.
4. Designation of the regular meeting date, time and place, and ability to reschedule regular meetings in the event of inclement weather by motion of the Board. During the past year, regular meetings have been held on the first Thursday of each month at 7:00 P.M. in the General District Courtroom at the Surry County Government Center through March 2020, after which meetings were held virtually using the Go to Meeting platform
5. Re-adoption of Board of Supervisors By-Laws
6. Nomination and election of Committees of the Board (Buildings and Grounds, Fiscal Affairs, Personnel) and representation on various Boards and Commissions (local and regional) as follows:

Surry County Planning Commission  
Surry County Highway Transportation Safety Commission  
Surry County Social Services Board  
Virginia's Gateway Region  
Crater Planning District Commission  
Hampton Roads Planning District  
Commission



## *Surry County Board of Supervisors*

### **Tentative Meeting Schedule 2021:**

**Time: 7:00  
P.M.**

**Location: General District Courtroom or Virtual Remote Meetings –  
GotoMeeting Platform**

January 7, 2021

February 4, 2021

March 4, 2021

April 1, 2021

May 6, 2021

June 3, 2021

July 1, 2021

August 5, 2021

September 2, 2021

October 7, 2021

November 4, 2021

December 2, 2021



## *Surry County Board of Supervisors*

*“In the event in person meetings resume this year, and there are weather or other conditions are such that it is hazardous for Board Members and the public to attend a regular meeting, the meeting shall be postponed until the next Thursday.”*

### **Postponement of regular meeting:**

*“If the Chair, or Vice Chair in the event the Chair is unavailable or unable to act, finds and declares that the weather or other conditions are such that it is hazardous for Board members and the public to attend a regular meeting, the meeting shall be postponed to the following Thursday. Board Members and the news media will be notified as promptly as possible, and notice will be posted on the front door of the General District Court. All hearings and other matters and previously advertised will be conducted at the continued meeting, and no further advertisement or notice is required.”*

## BYLAWS

### THE SURRY COUNTY BOARD OF SUPERVISORS

#### I. SCHEDULE AND TIME OF MEETINGS

##### A. Regular Meetings:

Regular meetings of the Board of Supervisors shall be held in the Surry County General District Courthouse on the first Thursday each month. If a regular meeting day falls on a legal holiday, the Board shall select an alternate meeting date. Regular meetings shall begin at 7:00 p.m. The Board will hold work sessions at 5:00 p.m. prior to the Board meeting or at other times as long as the meetings are properly noticed as provided in the Freedom of Information Act.

Regular meetings may be continued to another date to complete the business of the Board.

##### B. Annual Meeting Schedules:

At the first meeting of each calendar year, the Board will adopt a schedule for its regular meetings during the year. This schedule may modify the time, date, or place of a regular meeting as described above and add or delete one or more additional regular meetings in order to accommodate the requirements of anticipated Board business. A copy of the annual meeting schedule will be posted on the County's website. The annual schedule of regular meetings may be subsequently modified by the Board, as necessary, and such modifications will also be posted. The Board may amend the time, date or place of any scheduled meeting by motion, provided that the change is properly noticed as provided in the Freedom of Information Act.

##### C. Postponement of Regular Meetings:

If the Chair, or Vice Chair in the event the Chair is unavailable or unable to act, finds and declares that the weather or other conditions are such that it is hazardous for Board members and

the public to attend a regular meeting, the meeting shall be postponed to the following Thursday. Board members and the news media will be notified as promptly as possible, and notice will be posted on the front door of the General District Court. All hearings and other matters previously advertised will be conducted at the continued meeting, and no further advertisement or notice is required.

D. Special Meetings:

Special meetings of the Board shall be held when requested by the Chair or two or more of the members. Such request shall be in writing, addressed to the Clerk of the Board, and shall specify the time and place of the meeting and the matters to be considered at the meeting. The Clerk shall immediately notify each member of the Board and the County Attorney, in writing, to attend such meeting at the time and place described in the request. The Clerk's notice shall specify the matters to be considered at the meeting. The notice may be waived if all members of the Board attend the special meeting or sign a written waiver. No matter that was not specified in the notice shall be considered at such a special meeting, unless all of the members of the Board are present. Notice to the public of the special meeting shall be provided by posting.

**II. CONDUCT OF MEETINGS**

A. The rules of parliamentary procedure set forth in Robert's Rules of Order, Newly Revised, shall govern the conduct of meetings of the Board of Supervisors, except where otherwise specified by these rules or otherwise mandated by state law. Any rule of parliamentary procedure may be suspended by a two-thirds vote of the Board.

B. For any meeting, a majority of the members of the Board shall constitute a quorum.

C. The Chair of the Board shall conduct the meetings and shall rule on interpretations of the rules of parliamentary procedure and these Bylaws. Any member of the Board may appeal from a decision of the Chair interpreting the rules of parliamentary procedure or these Bylaws. Such an appeal requires a second and will be determined by majority vote. The County Attorney shall advise the Chair and the Board on parliamentary matters.

D. The Vice-Chair shall preside over meetings of the Board in the absence of the Chair. In the event that neither the Chair nor Vice-Chair of the Board should be in attendance at a meeting where a quorum is present, any member of the Board may call the meeting to order, and the members present shall elect a Chair pro tempore to preside over the meeting until the Chair or Vice-Chair arrives.

E. Members of the Board must be recognized by the Chair before proceedings to speak. After being recognized by the Chair, a member of the Board shall not be interrupted during the time allowed for him to speak, except when a point of order is called or when being requested to yield the floor by another member.

F. The Chair may participate in the discussion and vote on any matter before the Board without being required to relinquish the chair.

G. Any question submitted to the Board shall be determined by the majority of the members voting on the question, except where the rules of parliamentary procedure or the requirements of state law specify a greater than majority vote. The Chair shall put the question to the Board for a voice vote, unless otherwise provided by law. Any member of the Board present at the time of a vote who wishes to abstain or otherwise not participate in the vote must affirmatively so state prior to the Board's consideration of the matter or at the time the vote is taken. If it appears to the Chair, upon the voice vote being taken, that the members of the Board

are divided on any question, he or she shall request that the Clerk determine the vote of the individual members of the Board by roll call. A tie vote on any matter defeats the motion, resolution, or issue upon which the vote is taken. Successive tie votes on a motion to approve and a motion to deny any proposed ordinance, ordinance amendment or rezoning shall defeat the proposed ordinance, ordinance amendment or rezoning. No member may change his or her vote on any matter after the vote is announced, except through a reconsideration of the vote by the Board. At the conclusion of the vote on each motion, the Chair shall announce whether the motion has been adopted or defeated.

H. A motion which has already been voted on may be brought back for further consideration through the adoption of a Motion to Reconsider, as provided in Robert's Rules of Order; however, the reconsideration may take place only during the same meeting at which the vote to be reconsidered was taken.

I. The Chair shall order the removal of any person whose behavior is so unruly or disruptive as to prevent the orderly conduct of the meeting.

### **III. AGENDAS**

A. The agenda for regular meetings will generally include the following items:

- Call to order
- Moment of silence
- Pledge of allegiance
- Adoption of the Agenda
- Consent items
- Appropriation requests
- Progress reports

- Unfinished business
- New business
- Public hearings
- Citizens' comments
- Closed session
- Adjournment

B. Variations from the standard agenda for regular meetings may be permitted by a majority of the Board. The agenda for special meetings, workshops, and other meetings shall be established by the County Administrator, subject to approval by the Chair.

C. Matters may be placed on a Board agenda upon the request of any member of the Board to the County Administrator, or by the County Administrator upon approval by the Chair. The agenda and accompanying information shall be distributed to each member at least five days prior to the meeting. The County Administrator may add or delete items from the agenda at any time prior to the meeting upon approval by the Chair.

**IV. CITIZENS' COMMENTS**

A. Citizens' comments is an opportunity for citizens to present comments and information to the Board of Supervisors regarding any matter within the scope of the Board's authority that is not on the agenda for the meeting.

B. Each speaker shall be permitted to speak for up to three minutes, unless extended by a majority of the Board

C. Speakers shall refrain from personal attacks.

**V. APPROVAL OF MINUTES**

A. Minutes taken during a previous Board meeting will be distributed to the members of the Board with the Board package for review prior to the meeting of the Board at which approval is requested. Any member of the Board may request an amendment or correction of the draft minutes. Minutes of prior Board meetings, including any amendments or corrections, must be approved by vote of the Board.

B. It is the policy of the Board that minutes shall be concise, enumerating the following items:

1. Time, date and place of the meeting and members of the Board in attendance. The Clerk shall record in the minutes the absence of any member of the Board from any portion of the meeting.
2. A concise statement of the matter before the Board.
3. The result of the vote, passage or failure, shall be noted and the vote of each member recorded.
4. Such other matters as the Clerk shall deem necessary to provide a complete, accurate and understandable record of the deliberations of the Board.

C. Minutes of workshops and other meetings of the Board where no formal action is taken shall be summary in nature, indicating the time, date, and place of the meeting, members of the Board in attendance, persons making presentations before the Board, and the topic or topics of the workshop or discussion.

D. Audio recordings of Board meetings shall be made whenever the location and format of the meeting practically permit. The audio recordings shall be retained by the Office of the County Administrator in compliance with the Virginia Public Records Act.

## **VI. CONSENT AGENDA**

A. The purpose of the consent agenda is to provide a method for the expeditious handling of items which, in the opinion of the County Administrator will not require discussion and will be approved unanimously by the Board.

B. Prior to the consideration of a motion to approve the consent agenda, the Chair shall ask if any member of the Board would like to have an item removed from the consent agenda for discussion, for further information, or in order that there might be a separate vote on that item.

C. Any item or items which one or more members of the Board wishes to remove from consent agenda shall be removed by the Chair. Items which have been removed from the consent agenda may be taken up by the Board immediately after approval of the remaining consent agenda or may be scheduled for consideration later in the meeting by the Chair.

## **VII. PUBLIC HEARINGS**

### **A. Time Per Speaker:**

Each speaker shall be permitted to speak for up to three minutes. No person shall be permitted to “yield time” to a speaker during a public hearing, unless approved by a majority of the Board.

## **VIII. ELECTIONS**

A. The election of the Chair and Vice-Chair of the Board of Supervisors shall be made upon the nomination of any member of the Board, for which a second is not required.

B. The Clerk shall open the floor for nominations for the election or the Chair, and shall note the nominations in the order in which they are made. Nominations may be closed by the Clerk only after assuring that there are no further nominations to be made. The Clerk shall

request that each Board member state the name of the nominee he or she is voting for. The Board member recording a majority of votes shall be elected Chair.

C. The Chair shall conduct the election for Vice Chair in the same manner.

**IX. BOARD COMMITTEES; BOARD APPOINTMENTS**

A. The Board shall have the following standing committees which shall consider items referred to them by the Chair or the Board and report their findings and recommendations to the Board, as requested by the Chair or the Board: Buildings and Grounds, Personnel and Finance. Members of each Committee shall be selected by the Chair and shall serve a term that ends on the last day of the calendar year.

**X. ANNUAL ADOPTION OF STANDING RULES AND PROCEDURES**

The Board will adopt the Bylaws annually at the Board's first meeting of the year. The Bylaws may be amended at any time by a majority vote of the entire Board.

Re-Adopted by the Board on January 23, 2020



Ms. Melissa Rollins, Acting County Administrator and  
Clerk of the Board of Supervisors



**2020**

**Surry County Board of Supervisors Sub-Committees:**

**Buildings & Grounds**

Mr. Kenneth R. Holmes

**Personnel**

Mrs. Judy S. Lyttle & Mr. Michael H. Drewry

**Fiscal Affairs**

Mr. Michael H. Drewry & Mr. William T. Calhoun

**Economic Development Committee**

Mrs. Judy S. Lyttle and Mr. Michael H. Drewry

**Board Members Serving on Local Boards/Commissions:**

**Planning Commission**

Mrs. Judy Lyttle

**Highway Transportation Safety Commission & Wetlands Board**

Mr. Robert Elliott, Jr.

**Surry Dept. of Social Services**

Mr. Kenneth Holmes

**Improvement Association**

Mr. Kenneth Holmes



## **Board Members Serving on Regional Boards/Commissions:**

### **Virginia's Gateway Region Board**

Mrs. Judy S. Lyttle

### **Crater Planning District Commission**

Mr. Michael H. Drewry

### **Hampton Roads Planning District Commission**

Mr. Robert Elliott, Jr.

### **Crater Workforce Development**

Mr. Michael H. Drewry

### **Chief Local Elected Officials**

Mrs. Judy S. Lyttle

### **Appointments made for Acting County Administrator, Mrs. Melissa Rollins on January 23, 2020:**

- Clerk of the Board of Supervisors
- FOIA Officer
- Crater Planning District Commission
- Hampton Roads Planning District Commission
- Riverside Regional Jail Authority (RRJA)
- Riverside Community Criminal Justice Board (RCCJB)
- Crater Youth Care Commission (CYCC)
- CPMT (through Youth and Family Resources)





## FISCAL YEAR 2021-2022 BUDGET CALENDAR

<u>Date</u> Subject to Change	Day	Action Item
December 8, 2020	Tuesday	<ul style="list-style-type: none"> <li>Capital planning meeting – County and School Staff</li> </ul>
December 11, 2020	Friday	<ul style="list-style-type: none"> <li>Budget Instructions Manual distributed to departments by Finance</li> <li>Letters mailed to outside agencies</li> </ul>
December 15, 2020	Tuesday	<ul style="list-style-type: none"> <li>Budget training session for Departments</li> <li>Finance distributes base budgets and worksheets</li> <li>Budget Information posted on Website</li> </ul>
January 7, 2021	Thursday	<ul style="list-style-type: none"> <li>Regular Board of Supervisors Meeting</li> </ul>
January 8, 2021	Friday	<ul style="list-style-type: none"> <li>Request for new position forms due to County Admin and Finance</li> </ul>
January 11, 2021	Monday	<ul style="list-style-type: none"> <li>CIP Requests due to County Administrator</li> </ul>
January 15, 2021	Friday	<ul style="list-style-type: none"> <li>FY 21-22 Budget Requests Due from Outside Agencies</li> </ul>
January 22, 2021	Friday	<ul style="list-style-type: none"> <li>FY 21-22 Budget Requests &amp; Preliminary Revenue Projections due from Departments</li> <li>Goals and workload indicators due</li> <li>Review of position requests completed</li> </ul>
January 25-Feb 5		<ul style="list-style-type: none"> <li>County Administration and Finance review department submissions</li> </ul>
January 28, 2021 <sup>(1)</sup>	Thursday	<ul style="list-style-type: none"> <li>Joint Work Session with Board of Supervisors and School Board to discuss School revenue forecast and budget priorities</li> </ul>
Month of February		<ul style="list-style-type: none"> <li>County Administrator and Finance hold budget meetings with departments</li> </ul>
February 4, 2021	Thursday	<ul style="list-style-type: none"> <li>Regular Board of Supervisors Meeting</li> <li><sup>(1)</sup>Presentation: Financial Trends, FY2020-21 Mid-Year Review, FY 2021-25 Forecast</li> </ul>
February 16, 2021	Tuesday	<ul style="list-style-type: none"> <li>School Board Conducts Public Work Session to discuss the Superintendent's Proposed FY 21-22 Budget</li> </ul>
March 2, 2021	Tuesday	<ul style="list-style-type: none"> <li>School Board Conducts Public Work Session to continue its review and discussion of the Superintendent's Proposed FY 21-22 Budget</li> </ul>
March 4, 2021	Thursday	<ul style="list-style-type: none"> <li>Regular Board of Supervisors Meeting</li> </ul>
March 12, 2021	Friday	<ul style="list-style-type: none"> <li><i>Planning Department submits Planning Commission meeting advertisement to newspaper, ad to run 3/9 and 3/16<sup>(1)</sup></i></li> <li>Final decisions and adjustments by Finance and County Administration to FY 2021-22 estimated revenues and expenditures</li> </ul>

March 9, 2021	Tuesday	<ul style="list-style-type: none"> <li>School Board takes action on Superintendent’s Proposed FY 21-22 Budget, with any revisions</li> </ul>
March 11, 2021	Thursday	<ul style="list-style-type: none"> <li>School Board submits Approved Proposed FY 21-22 School Budget to the County Administrator</li> </ul>
March 12, 2021	Friday	<ul style="list-style-type: none"> <li>Final Proposed Surry County Budget prepared with narratives and County Administrator’s message.</li> </ul>
March 15, 2021 <sup>(1)</sup>	Monday	<ul style="list-style-type: none"> <li>Planning Department sends meeting package to Planning Commission</li> </ul>
March 17, 2021	Wednesday	<ul style="list-style-type: none"> <li>Budget document printed</li> </ul>
March 18, 2021	Thursday	<ul style="list-style-type: none"> <li>Budget document distributed to Board Members</li> <li>7:00 P.M. School Board Presents the Proposed FY 21-22 Budget</li> <li>7:30 P.M. Social Services Presents the Proposed FY 21-22 Budget</li> </ul>
March 22, 2021 <sup>(1)</sup>	Monday	<ul style="list-style-type: none"> <li>Planning Commission considers Proposed Capital Improvement Program at its regular meeting</li> </ul>
April 1, 2021	Thursday	<ul style="list-style-type: none"> <li>Regular Board of Supervisors Meeting</li> <li>County Administrator Presents FY 21-22 Proposed Budget to the Board of Supervisors</li> </ul>
April 8, 2021 <sup>(1)</sup>	Thursday	<ul style="list-style-type: none"> <li>6:00 P.M. - Budget Work session #1 with the Board of Supervisors</li> </ul>
April 15, 2021 <sup>(1)</sup>	Thursday	<ul style="list-style-type: none"> <li>6:00 P.M. - Budget Work session #2 with the Board of Supervisors</li> </ul>
April 16, 2021	Friday	<ul style="list-style-type: none"> <li>Release Advertisement for Public Hearing to the Local Paper</li> </ul>
April 21, 2021	Wednesday	<ul style="list-style-type: none"> <li>FY 21-22 Proposed Budget is Published in the Local Paper</li> </ul>
May 6, 2021	Thursday	<ul style="list-style-type: none"> <li>Regular Board of Supervisors Meeting</li> <li>Board of Supervisors Conducts Public Hearing on the FY 21-22 Proposed Budget</li> </ul>
May 11, 2021 <sup>(1)</sup>	Tuesday	<ul style="list-style-type: none"> <li>6:00 P.M. – Budget Work Session #3 with the Board of Supervisors (if needed)</li> </ul>
May 13, 2021	Thursday	<ul style="list-style-type: none"> <li>7:00 P.M. Board of Supervisors considers action on FY 21-22 Budget, sets tax rates and adopts Budget Resolutions</li> </ul>

(1) Tentative
---------------

# Surry County



2021

## Holiday & Pay Calendar

County Holidays	January	February	March
<b>Jan 1</b> New Year's Day	S M T W TH F S 1 2	S M T W TH F S 1 2 3 4 5 6	S M T W TH F S 1 2 3 4 5 6
<b>Jan 18</b> MLK Day	3 4 5 6 7 8 9	7 8 9 10 11 12 13	7 8 9 10 11 12 13
<b>Feb 15</b> Washington Day	10 11 12 13 14 15 16	14 15 16 17 18 19 20	14 15 16 17 18 19 20
<b>May 31</b> Memorial Day	17 18 19 20 21 22 23	21 22 23 24 25 26 27	21 22 23 24 25 26 27
<b>Jun 18</b> Juneteenth (observed)	24 25 26 27 28 29 30	28	28 29 30 31
<b>Jul 5</b> Independence Day (observed)	31		
<b>Sep 6</b> Labor Day	S M T W TH F S 1 2 3	S M T W TH F S 1	S M T W TH F S 1 2 3 4 5
<b>Oct 11</b> Columbus Day	4 5 6 7 8 9 10	2 3 4 5 6 7 8	6 7 8 9 10 11 12
<b>Nov 2</b> Election Day	11 12 13 14 15 16 17	9 10 11 12 13 14 15	13 14 15 16 17 18 19
<b>Nov 11</b> Veteran's Day	18 19 20 21 22 23 24	16 17 18 19 20 21 22	20 21 22 23 24 25 26
<b>Nov 24</b> Thanksgiving 1/2 Day	25 26 27 28 29 30	23 24 25 26 27 28 29	27 28 29 30
<b>Nov 25</b> Thanksgiving Holiday		30 31	
<b>Nov 26</b> Thanksgiving Holiday	S M T W TH F S 1 2 3	S M T W TH F S 1 2 3 4 5 6 7	S M T W TH F S 1 2 3 4
<b>Dec 23</b> Christmas Eve	4 5 6 7 8 9 10	8 9 10 11 12 13 14	5 6 7 8 9 10 11
<b>Dec 24</b> Christmas (observed)	11 12 13 14 15 16 17	15 16 17 18 19 20 21	12 13 14 15 16 17 18
<b>Dec 31</b> New Year's Day (observed)	18 19 20 21 22 23 24	22 23 24 25 26 27 28	19 20 21 22 23 24 25
	25 26 27 28 29 30 31	29 30 31	26 27 28 29 30
	S M T W TH F S 1 2	S M T W TH F S 1 2 3 4 5 6	S M T W TH F S 1 2 3 4
	3 4 5 6 7 8 9	7 8 9 10 11 12 13	5 6 7 8 9 10 11
	10 11 12 13 14 15 16	14 15 16 17 18 19 20	12 13 14 15 16 17 18
	17 18 19 20 21 22 23	21 22 23 24 25 26 27	19 20 21 22 23 24 25
	24 25 26 27 28 29 30	28 29 30	26 27 28 29 30 31
	31		

Denotes Holiday

Denotes Timesheets Due (Part-time)

Denotes Payday

**Item Template:** BOSM January 7, 2021

**Item Title:** Draft Minutes: December 3, 2020 and December 17, 2020

**Suggested Action:** Review and Approve

**Item Type:**  
Action Item

**Item ID:**  
2020-26

**Submitting Department:**  
Administration

**Drafter:**  
Lauren Chapman

**Meeting Body:**  
Board of Supervisors

**Meeting Date:**  
January 7, 2021 12:00 AM

**Agenda Section:**  
Consent Items

**Is this a budgeted item?** n/a

**If yes, include budgeted amount:** n/a

**Total Project Cost:** n/a

**Description of Presented Item:**

VIRGINIA: A VIRTUAL MEETING OF THE SURRY COUNTY BOARD OF SUPERVISORS HELD REMOTELY ON THURSDAY, DECEMBER 3, 2020 AT 7:00 P.M. USING THE 'GOTOMEETING' PLATFORM: <https://global.gotomeeting.com/join/447043917>

PRESENT: SUPERVISOR ROBERT ELLIOTT, JR.  
SUPERVISOR MICHAEL DREWRY  
SUPERVISOR JUDY LYTTLE  
SUPERVISOR WILLIAM (TIM) CALHOUN

ABSENT: SUPERVISOR KENNETH HOLMES

ALSO

PRESENT: MS. DANIELLE POWELL, COUNTY ATTORNEY  
MR. BILL HEFTY, COUNTY ATTORNEY  
MS. MELISSA ROLLINS, COUNTY ADMINISTRATOR  
MS. CAROL SWINDELL, FINANCE  
MS. LAUREN CHAPMAN, COUNTY ADMINISTRATION  
MR. DELON BROWN, NETWORK ADMINISTRATOR  
MR. DAVID HARRISON, ECONOMIC DEV & PLANNING  
MR. RAY PHELPS, EMERGENCY SERVICES  
MS. LINDA GHOLSTON, WORKFORCE DEVELOPMENT  
MS. FRANCES BAILEY, PLANNING & COMM DEV  
MS. SHARNA WHITE, REGISTRAR  
MS. CLAIRE STEEN, DEPUTY REGISTRAR  
MR. NATE GOMES, MAINTENANCE  
MS. VALERIE PIERCE, SOCIAL SERVICES

**CALL TO ORDER / INVOCATION / MOMENT OF SILENCE / PLEDGE OF ALLEGIANCE/ AGENDA ADOPTION**

*Meeting called to order at 7:00 P.M.*

*The meeting was called to order by Chairperson Elliott who then led those present in a moment of silence followed by this evening's invocation. The invocation was given by Surry resident, Pastor Melvin Lyttle of Mt. Sinai Baptist Church located in Ivor, Virginia. Following the invocation, Chairperson Elliott asked Supervisor Lyttle to lead those present in the pledge of allegiance. The agenda was adopted by roll call vote.*

<b>SUPERVISOR ROBERT ELLIOTT, JR.</b>	<b>AYE</b>
<b>SUPERVISOR MICHAEL DREWRY</b>	<b>AYE</b>
<b>SUPERVISOR JUDY S. LYTTLE</b>	<b>AYE</b>
<b>SUPERVISOR KENNETH R. HOLMES</b>	<b>ABSENT</b>
<b>SUPERVISOR WILLIAM CALHOUN</b>	<b>AYE</b>

**CONSENT ITEMS**

1. *Draft Minutes; November 5, 2020*
2. *Bids Received for Roof Repair - Government Center and Circuit Courthouse*
3. *Employee Bonus*
4. *Accounts Payable Report; Approve December payables in the amount of: \$745,849.29*
5. *Emergency Medical Dispatch (EMD) Agreement*

*Supervisor Elliott advised the Employee Bonus would not be voted on this evening, the request tonight is for permission to advertise the Employee Bonus request for 2 weeks and to come back and revisit the item on December 17, 2020. Supervisor Lyttle made a motion to approve the consent items as enumerated. Supervisor Drewry seconded the motion. The motion was approved by roll call vote. (Approved)*

<b>SUPERVISOR ROBERT ELLIOTT, JR.</b>	<b>AYE</b>
<b>SUPERVISOR MICHAEL DREWRY</b>	<b>AYE</b>
<b>SUPERVISOR JUDY S. LYTTLE</b>	<b>AYE</b>
<b>SUPERVISOR KENNETH R. HOLMES</b>	<b>ABSENT</b>
<b>SUPERVISOR WILLIAM CALHOUN</b>	<b>AYE</b>

**NEW BUSINESS**

1. *Transfer of County Asset to Windsor Mill (Fire Suppression System)*

*Supervisor Drewry made a motion to approve the Transfer of County Asset to Windsor Mill (Fire Suppression System) as recommended. Supervisor Calhoun seconded the motion. The motion was approved by roll call vote. (Approved)*

<b>SUPERVISOR ROBERT ELLIOTT, JR.</b>	<b>AYE</b>
<b>SUPERVISOR MICHAEL DREWRY</b>	<b>AYE</b>
<b>SUPERVISOR JUDY S. LYTTLE</b>	<b>AYE</b>
<b>SUPERVISOR KENNETH R. HOLMES</b>	<b>ABSENT</b>
<b>SUPERVISOR WILLIAM CALHOUN</b>	<b>AYE</b>

**UNFINISHED BUSINESS**

1. *Relocation of Confederate Monument from County Property*

*The Sons of Confederate Veterans, Camp 9 and property owners have submitted a proposal that they will remove the monument and cannon balls within 60 days and allow the public to visit the site located on Ivy Lane in Surry County. Supervisor Calhoun made a motion to approve the Relocation of the Confederate Monument from Surry County Property as recommended. Supervisor Drewry seconded the motion. The motion was approved by roll call vote. (Approved)*

<b>SUPERVISOR ROBERT ELLIOTT, JR.</b>	<b>AYE</b>
<b>SUPERVISOR MICHAEL DREWRY</b>	<b>AYE</b>
<b>SUPERVISOR JUDY S. LYTTLE</b>	<b>AYE</b>
<b>SUPERVISOR KENNETH R. HOLMES</b>	<b>ABSENT</b>
<b>SUPERVISOR WILLIAM CALHOUN</b>	<b>AYE</b>

**APPOINTMENTS**

1. Youth Services Citizen Board (YSCB)

*Supervisor Elliott advised of the request to appoint Miss Zariah Harrell of L.P. Jackson Middle School and Miss Amiya Shears of Surry County High School as the Youth Representatives for the Youth Services Citizen Board (YSCB). Supervisor Lyttle made a motion to approve the recommended appointments. Supervisor Drewry seconded the motion. The motion was approved unanimously during roll call vote. (Approved)*

<b>SUPERVISOR ROBERT ELLIOTT, JR.</b>	<b>AYE</b>
<b>SUPERVISOR MICHAEL DREWRY</b>	<b>AYE</b>
<b>SUPERVISOR JUDY S. LYTTLE</b>	<b>AYE</b>
<b>SUPERVISOR KENNETH R. HOLMES</b>	<b>ABSENT</b>
<b>SUPERVISOR WILLIAM CALHOUN</b>	<b>AYE</b>

2. Social Services Board: Appointments needed for Bacons Castle and Claremont District

*Supervisor Lyttle recommended the appointment of Mr. Glenn Slade, Bacons Castle District to the Surry County Social Services Board. Supervisor Elliott recommended the appointment of Ms. Elva Clayton, Claremont District, to the Surry County Social Services Board. Supervisor Calhoun made a motion to approve the recommended appointments. Supervisor Drewry seconded the motion. The motion was approved by roll call vote. (Approved)*

<b>SUPERVISOR ROBERT ELLIOTT, JR.</b>	<b>AYE</b>
<b>SUPERVISOR MICHAEL DREWRY</b>	<b>AYE</b>
<b>SUPERVISOR JUDY S. LYTTLE</b>	<b>AYE</b>
<b>SUPERVISOR KENNETH R. HOLMES</b>	<b>ABSENT</b>
<b>SUPERVISOR WILLIAM CALHOUN</b>	<b>AYE</b>

**PUBLIC HEARING**

1. Procurement Code Change; Small Purchasing Policy

*Ms. Danielle Powell, County Attorney, requests the Board consider taking action to amend Chapter 2, Article V, Procurement, Section 2-150 and increase the amounts included in the small purchase procedure as allowed by State Code. On July 1, 2020, the State Code changed, increasing the limit for small purchases from \$100,000 to \$200,000. Staff recommends that Surry make changes to its small purchase limits accordingly. Supervisor Drewry made a motion to approve the Procurement Code*

Change; Small Purchasing Policy as presented. Supervisor Lyttle seconded the motion. The motion was approved by roll call vote. **(Approved)**

**Public Comments:**

Ms. Susan Corvello, Spring Grove District, with Surry County being a small county, does it have to be \$200,000? Does this allow someone to purchase something in that amount without the Boards approval? Referencing David Harrison’s comments about the business’s, was the information pulled from the County or Town, because that is two different licenses. It may be a good idea to reach out to businesses to update their information.

Mr. Mike Eggleston, Dendron Blackwater District, would like to see a website that shows the businesses and items up for bid in order to be transparent so everyone can see what is being requested for bid.

<b>SUPERVISOR ROBERT ELLIOTT, JR.</b>	<b>AYE</b>
<b>SUPERVISOR MICHAEL DREWRY</b>	<b>AYE</b>
<b>SUPERVISOR JUDY S. LYTTLE</b>	<b>AYE</b>
<b>SUPERVISOR KENNETH R. HOLMES</b>	<b>ABSENT</b>
<b>SUPERVISOR WILLIAM CALHOUN</b>	<b>AYE</b>

**PRESENTATIONS & STAFF REPORTS**

1. Project Update, Mr. David Harrison (verbal report, FYI)
  - Marina Trail Project – looking to have final site walkthrough December 11 or 13
  - Holiday Food Giveaway & Holiday Concert – December 19, 2020
  - New Economic Development Director – Mr. Yoti Jabri from Prince George County, VA
2. October LGIP Investment Letter (FYI)
3. Draft FY21-22 Budget Calendar (FYI)

**COUNTY ADMINISTRATOR’S REPORT**

1. *Mrs. Melissa D. Rollins, Surry County Administrator, will provide a monthly County Administrator’s Report. (report attached)*

**PUBLIC COMMENTS**

*No public comments made.*

**BOARD COMMENTS**

*Board members thanked Mrs. Rollins, staff, and citizens for working together through this difficult time.*

**ADJOURNMENT**

*There being no further business before the Board, Supervisor Elliott entertained a motion to adjourn. Supervisor Lyttle made a motion that the Board continues their meeting to Thursday, December 17, 2020 at 7:00 P.M. The motion was seconded by Supervisor Drewry and unanimously approved.*

<b>SUPERVISOR ROBERT ELLIOTT, JR.</b>	<b>AYE</b>
<b>SUPERVISOR MICHAEL DREWRY</b>	<b>AYE</b>
<b>SUPERVISOR JUDY S. LYTTLE</b>	<b>AYE</b>
<b>SUPERVISOR KENNETH R. HOLMES</b>	<b>ABSENT</b>
<b>SUPERVISOR WILLIAM CALHOUN</b>	<b>AYE</b>

*Meeting adjourned at 7:55 P.M.*

*A complete audio file of this meeting will be posted under the agenda portion of the County website once available.*

DRAFT



## COUNTY OF SURRY

### *County Administrator's Report*

---

Broadband – we are making progress in the County on the number of homes connected to PGECE Rural Band. We are at 541 homes connected as of November 30<sup>th</sup>, up from 454 in October; currently the service is available to 1966 homes. That leaves 1425 homes that can get connected to the service. Conversations today with PGECE reps were positive in that they are aggressively working on ramping up resources to get connections done. Mr. Brown working on the technical side of house presented them with the idea to hold a virtual Q and A session with the County so that citizens can tune in and directly field their questions about the service and process to the subject matter experts. Because this is so important to the community, we are attempting to take on finding strategies to get citizens educated about Broadband, the Education center on hold in wake of COVID 19. We have also been working with them on the five HOT SPOT locations: stay tune for an announcement on that project.

Budget Calendar is included for your information item. It is that time; the audit financial report will be presented at the January meeting.

We do a lot of grant writing ourselves; congratulations to the Economic Development Department – Tourism Division for the \$20,000 Wander Love Grant for Tourism Marketing and to Lauren Chapman who wrote and received a \$7200 Litter Control Grant.

Our goal is to seek talent and we have that in our new ED Director Mr. Yodi Yarbrough – Mr. Percy Ashcroft, Prince George County Administrator, VGR Executive Director, the folks at PGECE all have congratulated Surry on this steal!

State of the County address will give us the opportunity to address the Surry Community. 2020 has been a very unique, challenging, busy year filled with uncertainty, despair due to COVID, but yet full of accomplishments and positive messages that are worthy to be shared. We are Surry Strong and we have managed well! I am extremely grateful and proud of all that has been done during this time and do look forward to sharing a State of County Message to Citizens in December.

VIRGINIA: A VIRTUAL MEETING OF THE SURRY COUNTY BOARD OF SUPERVISORS HELD REMOTELY ON THURSDAY, DECEMBER 17, 2020 AT 7:00 P.M. USING THE 'GOTOMEETING' PLATFORM: <https://global.gotomeeting.com/join/447043917>

PRESENT: SUPERVISOR ROBERT ELLIOTT, JR.  
SUPERVISOR MICHAEL DREWRY  
SUPERVISOR JUDY LYTTLE  
SUPERVISOR WILLIAM (TIM) CALHOUN

ABSENT: SUPERVISOR KENNETH HOLMES

ALSO

PRESENT: MS. DANIELLE POWELL, COUNTY ATTORNEY  
MS. MELISSA ROLLINS, COUNTY ADMINISTRATOR  
MS. LAUREN CHAPMAN, COUNTY ADMINISTRATION  
MR. DELON BROWN, NETWORK ADMINISTRATOR  
MS. CLAIRE STEEN, DEPUTY REGISTRAR  
MS. VALERIE PIERCE, SOCIAL SERVICES  
MS. LAJEUNE STONE, YOUTH AND FAMILY RESOURCES  
MS. SCHARNELLE HAMLIN, VICTIM WITNESS

**CALL TO ORDER / INVOCATION / MOMENT OF SILENCE / PLEDGE OF ALLEGIANCE/ AGENDA ADOPTION**

*Meeting called to order at 7:00 P.M.*

The meeting was called to order by Chairperson Elliott who then led those present in a moment of silence followed by this evening's invocation. Following the invocation, Chairperson Elliott asked Supervisor Lyttle to lead those present in the pledge of allegiance. The agenda was adopted by roll call vote.

<b>SUPERVISOR ROBERT ELLIOTT, JR.</b>	<b>AYE</b>
<b>SUPERVISOR MICHAEL DREWRY</b>	<b>AYE</b>
<b>SUPERVISOR JUDY S. LYTTLE</b>	<b>AYE</b>
<b>SUPERVISOR KENNETH R. HOLMES</b>	<b>ABSENT</b>
<b>SUPERVISOR WILLIAM CALHOUN</b>	<b>AYE</b>

**NEW BUSINESS**

1. Dominion Easements for Rural Broadband Project

Supervisor Lyttle made a motion to approve the presented easements requested by Dominion for the Rural Broadband Project. Supervisor Drewry seconded the motion. The motion was approved during roll call vote. **(Approved)**

<b>SUPERVISOR ROBERT ELLIOTT, JR.</b>	<b>AYE</b>
<b>SUPERVISOR MICHAEL DREWRY</b>	<b>AYE</b>
<b>SUPERVISOR JUDY S. LYTTLE</b>	<b>AYE</b>
<b>SUPERVISOR KENNETH R. HOLMES</b>	<b>ABSENT</b>
<b>SUPERVISOR WILLIAM CALHOUN</b>	<b>ABSTAINED</b>

**UNFINISHED BUSINESS**

1. Employee Holiday Bonus

Supervisor Drewry made a motion to approve the Employee Holiday Bonus as recommended. Supervisor Lyttle seconded the motion. The motion was approved during roll call vote. **(Approved)**

<b>SUPERVISOR ROBERT ELLIOTT, JR.</b>	<b>AYE</b>
<b>SUPERVISOR MICHAEL DREWRY</b>	<b>AYE</b>
<b>SUPERVISOR JUDY S. LYTTLE</b>	<b>AYE</b>
<b>SUPERVISOR KENNETH R. HOLMES</b>	<b>ABSENT</b>
<b>SUPERVISOR WILLIAM CALHOUN</b>	<b>AYE</b>

**COUNTY ADMINISTRATOR'S REPORT**

**PUBLIC COMMENTS**

**BOARD COMMENTS**

Board Members thanked Mrs. Rollins and staff for their continued efforts during this difficult time.

**ADJOURNMENT**

There being no further business before the Board, Supervisor Elliott entertained a motion to adjourn. Supervisor Lyttle made a motion that the Board adjourns their meeting to Thursday, January 7, 2021 at 7:00 P.M. The motion was seconded by Supervisor Calhoun and unanimously approved.

<b>SUPERVISOR ROBERT ELLIOTT, JR.</b>	<b>AYE</b>
<b>SUPERVISOR MICHAEL DREWRY</b>	<b>AYE</b>
<b>SUPERVISOR JUDY S. LYTTLE</b>	<b>AYE</b>
<b>SUPERVISOR KENNETH R. HOLMES</b>	<b>ABSENT</b>
<b>SUPERVISOR WILLIAM CALHOUN</b>	<b>AYE</b>

*Meeting adjourned at 7:36 P.M.*

DRAFT

*A complete audio file of this meeting will be posted under the agenda portion of the County website once available.*

DRAFT

**Item Template:** BOSM January 7, 2021

**Item Title:** Payables Report

**Suggested Action:**

**Item Type:**  
Action Item

**Item ID:**  
2020-27

**Submitting Department:**  
Administration

**Drafter:**

**Meeting Body:**  
Board of Supervisors

**Meeting Date:**  
January 7, 2021 12:00 AM

**Agenda Section:**  
Consent Items

**Is this a budgeted item?**

**If yes, include budgeted amount:**

**Total Project Cost:**

**Description of Presented Item:**

\*\* COUNTY ADMINISTRATION \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-ADM-LC11/20	11/09/2020		4100-012100-5210-	- - .00	34.05	94868	Postal Services	01741
00000	002667		BOA-ADM-LC11/20	11/09/2020		4100-012100-6001-	- - .00	41.45	94868	Office Supplies	01741
00000	002667		BOA-ADM-LC11/20	11/09/2020		4100-012100-5210-	- - .00	35.60	94868	Postal Services	01741
00000	002667		BOA-ADM-LC11/20	11/09/2020		4100-012100-6012-	- - .00	9.99	94868	Books & Subscriptions	01741
00000	002667		BOA-ADM-LC11/20	11/09/2020		4100-012100-6012-	- - .00	6.99	94868	Books & Subscriptions	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-5540-	- - .00	199.00	94868	Convention & Education	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-6008-	- - .00	35.59	94868	Vehicle/Powered Equip Fuels	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-6008-	- - .00	35.00	94868	Vehicle/Powered Equip Fuels	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-6001-	- - .00	161.89	94868	Office Supplies	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-3100-	- - .00	22.74	94868	Professional Services	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-6008-	- - .00	33.72	94868	Vehicle/Powered Equip Fuels	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-6001-	- - .00	269.94	94868	Office Supplies	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-6001-	- - .00	41.07	94868	Office Supplies	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-6008-	- - .00	35.00	94868	Vehicle/Powered Equip Fuels	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-6001-	- - .00	20.45	94868	Office Supplies	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-5540-	- - .00	79.02	94868	Convention & Education	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-6001-	- - .00	179.96	94868	Office Supplies	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-6001-	- - .00	47.95	94868	Office Supplies	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-6001-	- - .00	55.68	94868	Office Supplies	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-6001-	- - .00	8.47	94868	Office Supplies	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-012100-6001-	- - .00	13.97	94868	Office Supplies	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-012100-3310-	- - .00	122.80	94868	Repairs & Maintenance	01741
						CHECK TOTAL	.00	1,490.33			
						CLASS TOTAL	.00	1,490.33			
						ACH TOTAL		.00			
						CHK TOTAL		1,490.33			

\*\* TREASURER \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-TRE-OR11/20	11/09/2020		4100-012410-6001-	- .00	.50	94869	Office Supplies	01741
						CHECK TOTAL	.00	.50			
						CLASS TOTAL	.00	.50			
						ACH TOTAL		.00			
						CHK TOTAL		.50			

\*\* FINANCE DEPARTMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-FIN-CD11/20	11/09/2020		4100-012420-6001-	- - .00	79.66	94868	Office Supplies	01741
00000	002667		BOA-FIN-CD11/20	11/09/2020		4100-012420-6001-	- - .00	99.00	94868	Office Supplies	01741
00000	002667		BOA-FIN-CD11/20	11/09/2020		4100-012420-6001-	- - .00	21.38	94868	Office Supplies	01741
						CHECK TOTAL	.00	200.04			
						CLASS TOTAL	.00	200.04			
						ACH TOTAL		.00			
						CHK TOTAL		200.04			

\*\* COMPUTER/NETWORK SERVICES \*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-IT-DB-11/20	11/09/2020		4100-012510-6012-	- - .00	100.00	94868	Books and Subscriptions	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-012510-6012-	- - .00	20.00	94868	Books and Subscriptions	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-012510-6012-	- - .00	.99	94868	Books and Subscriptions	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-012510-6012-	- - .00	58.99	94868	Books and Subscriptions	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-012510-6001-	- - .00	63.15	94868	Office Supplies	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-012510-6012-	- - .00	26.50	94868	Books and Subscriptions	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-012510-3310-	- - .00	37.82	94868	Repairs & Maintenance	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-012510-3310-	- - .00	48.42	94868	Repairs & Maintenance	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-012510-6012-	- - .00	64.00	94868	Books and Subscriptions	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-012510-6012-	- - .00	48.99	94868	Books and Subscriptions	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-012510-6012-	- - .00	100.00	94868	Books and Subscriptions	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-012510-6012-	- - .00	20.00	94868	Books and Subscriptions	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-012510-6001-	- - .00	126.34	94868	Office Supplies	01741
						CHECK TOTAL	.00	715.20			
						CLASS TOTAL	.00	715.20			
						ACH TOTAL		.00			
						CHK TOTAL		715.20			

\*\*REGISTRAR & ELECTORAL BOARD\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-REG-SW11/20	11/09/2020		4100-013100-6001-	- - .00	284.10	94869	Office Supplies	01741
00000	002667		BOA-REG-SW11/20	11/09/2020		4100-013100-6001-	- - .00	87.62	94869	Office Supplies	01741
						CHECK TOTAL	.00	371.72			
						CLASS TOTAL	.00	371.72			
						ACH TOTAL		.00			
						CHK TOTAL		371.72			

\*\* DISTRICT COURT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-DC-JJ-11/20	11/09/2020		4100-021200-5210-	- .00	13.20	94868	Postal Services	01741
						CHECK TOTAL	.00	13.20			
						CLASS TOTAL	.00	13.20			
						ACH TOTAL		.00			
						CHK TOTAL		13.20			

\*\* CLERK OF CIRCUIT COURT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-CC-NB-11/20	11/09/2020		4100-021700-5210-	- - .00	246.80	94868	Postal Services	01741
00000	002667		BOA-CC-NB-11/20	11/09/2020		4100-021700-5210-	- - .00	44.00	94868	Postal Services	01741
						CHECK TOTAL	.00	290.80			
						CLASS TOTAL	.00	290.80			
						ACH TOTAL		.00			
						CHK TOTAL		290.80			

\*\*COMMONWEALTH'S ATTORNEY\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-CA-DD-11/20	11/09/2020		4100-022100-5230-	- - .00	120.56	94868	Communications	01741
00000	002667		BOA-CA-DD-11/20	11/09/2020		4100-022100-5230-	- - .00	9.99	94868	Communications	01741
00000	002667		BOA-CA-DD-11/20	11/09/2020		4100-022100-5230-	- - .00	120.54	94868	Communications	01741
00000	002667		BOA-CA-DD-11/20	11/09/2020		4100-022100-6012-	- - .00	23.88	94868	Books & Subscriptions	01741
CHECK TOTAL							.00	274.97			
CLASS TOTAL							.00	274.97			
ACH TOTAL								.00			
CHK TOTAL								274.97			

\*\* SHERIFF'S OFFICE \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-SHE-CT11/20	11/09/2020		4100-031200-6010-	- .00	104.60	94869	Police Supplies	01741
00000	002667		BOA-SHE-CT11/20	11/09/2020		4100-031200-3100-	- .00	35.00	94869	Professional Services	01741
00000	002667		BOA-SHER-NOV20	11/09/2020		4100-031200-8107-	- .00	881.91	94869	EDP Equipment	01741
CHECK TOTAL							.00	1,021.51			
CLASS TOTAL							.00	1,021.51			
ACH TOTAL								.00			
CHK TOTAL								1,021.51			

\*\* E911 COMMUNICATIONS \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-IT-DB-11/20	11/09/2020		4100-031400-6001-	- - .00	25.00	94868	Office Supplies	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-031400-6001-	- - .00	89.95	94868	Office Supplies	01741
						CHECK TOTAL	.00	114.95			
						CLASS TOTAL	.00	114.95			
						ACH TOTAL		.00			
						CHK TOTAL		114.95			

\*\* BUILDING INSPECTIONS \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-BLD-WP11/20	11/09/2020		4100-034100-6001-	- .00	39.65	94868	Office Supplies	01741
						CHECK TOTAL	.00	39.65			
						CLASS TOTAL	.00	39.65			
						ACH TOTAL		.00			
						CHK TOTAL		39.65			

\*\* ANIMAL CONTROL \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-AC-EM-11/20	11/09/2020		4100-035100-6007-	- - .00	92.05	94868	Repair/Maintenance Supplies	01741
00000	002667		BOA-AC-EM-11/20	11/09/2020		4100-035100-6007-	- - .00	34.71	94868	Repair/Maintenance Supplies	01741
00000	002667		BOA-AC-EM-11/20	11/09/2020		4100-035100-6001-	- - .00	205.34	94868	Office Supplies	01741
00000	002667		BOA-AC-EM-11/20	11/09/2020		4100-035100-6001-	- - .00	1.74	94868	Office Supplies	01741
00000	002667		BOA-AC-EM-11/20	11/09/2020		4100-035100-3110-	- - .00	298.50	94868	Medical/Hospital Services	01741
00000	002667		BOA-AC-MV-11/20	11/09/2020		4100-035100-6002-	- - .00	255.37	94868	Food Supplies & Food Service	01741
00000	002667		BOA-AC-MV-11/20	11/09/2020		4100-035100-6007-	- - .00	26.31	94868	Repair/Maintenance Supplies	01741
00000	002667		BOA-AC-MV-11/20	11/09/2020		4100-035100-6001-	- - .00	15.27	94868	Office Supplies	01741
00000	002667		BOA-AC-MV-11/20	11/09/2020		4100-035100-6001-	- - .00	111.04	94868	Office Supplies	01741
						CHECK TOTAL	.00	1,040.33			
						CLASS TOTAL	.00	1,040.33			
						ACH TOTAL		.00			
						CHK TOTAL		1,040.33			

\*\* EMERGENCY SERVICES \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-ES-RP-11/20	11/09/2020		4100-035500-3310-	- - .00	94.11	94868	Repairs & Maintenance	01741
00000	002667		BOA-ES-RP-11/20	11/09/2020		4100-035500-5848-	- - .00	65.38	94868	FY19 Radiological Prep Grant	01741
00000	002667		BOA-ES-RP-11/20	11/09/2020		4100-035500-6008-	- - .00	33.98	94868	Vehicle/Powered Equip Fuels	01741
00000	002667		BOA-ES-RP-11/20	11/09/2020		4100-035500-3000-	- - .00	153.33	94868	Contractual Services	01741
00000	002667		BOA-ES-RP-11/20	11/09/2020		4100-035500-6011-	- - .00	97.93	94868	Uniforms & Wearing Apparel	01741
00000	002667		BOA-ES-RP-11/20	11/09/2020		4100-035500-5848-	- - .00	173.64	94868	FY19 Radiological Prep Grant	01741
						CHECK TOTAL	.00	618.37			
						CLASS TOTAL	.00	618.37			
						ACH TOTAL		.00			
						CHK TOTAL		618.37			

\*\* SANITATION DEPARTMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-SAN-GE11/20	11/09/2020		4100-042300-6001-	- .00	95.82	94869	Office Supplies	01741
00000	002667		BOA-SAN-HS11/20	11/09/2020		4100-042300-6009-	- .00	4.74	94869	Vehicle/Powered Equip Supplies	01741
00000	002667		BOA-SAN-HS11/20	11/09/2020		4100-042300-6009-	- .00	6.89	94869	Vehicle/Powered Equip Supplies	01741
00000	002667		BOA-SAN-HS11/20	11/09/2020		4100-042300-6009-	- .00	30.98	94869	Vehicle/Powered Equip Supplies	01741
00000	002667		BOA-SAN-HS11/20	11/09/2020		4100-042300-6009-	- .00	59.93	94869	Vehicle/Powered Equip Supplies	01741
CHECK TOTAL							.00	198.36			
CLASS TOTAL							.00	198.36			
ACH TOTAL								.00			
CHK TOTAL								198.36			

\*\* MAINTENANCE DEPARTMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-MAI-RW11/20	11/09/2020		4100-043200-6007-	- - .00	10.90	94868	Repair/Maintenance Supplies	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-043200-5840-	- - .00	1,164.74	94868	Building Repairs	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-043200-5840-	- - .00	377.27	94868	Building Repairs	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-043200-5840-	- - .00	234.86	94868	Building Repairs	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-043200-6001-	- - .00	24.87	94868	Office Supplies	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-043200-5840-	- - .00	22.46	94868	Building Repairs	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-043200-5840-	- - .00	329.99	94868	Building Repairs	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-043200-6008-	- - .00	237.10	94868	Vehicle/Powered Equip Fuels	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-043200-6005-	- - .00	411.32	94868	Laundry/Janitorial Supplies	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-043200-5540-	- - .00	684.03	94868	Convention & Education	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-043200-5840-	- - .00	9.18	94868	Building Repairs	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-043200-6007-	- - .00	276.20	94868	Repair/Maintenance Supplies	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-043200-6007-	- - .00	30.74	94868	Repair/Maintenance Supplies	01741
00000	002667		BOA-MAI-SP11/20	11/09/2020		4100-043200-6005-	- - .00	40.01	94868	Laundry/Janitorial Supplies	01741
00000	002667		BOA-MAI-SP11/20	11/09/2020		4100-043200-6005-	- - .00	24.75	94868	Laundry/Janitorial Supplies	01741
00000	002667		BOA-MAI-SP11/20	11/09/2020		4100-043200-6005-	- - .00	86.19	94868	Laundry/Janitorial Supplies	01741
						CHECK TOTAL	.00	3,964.61			
00000	002667	BANK OF AMERICA	BOA-P/R-JF11/20	11/09/2020		4100-043200-5840-	- - .00	520.97	94869	Building Repairs	01741
00000	002667		BOA-P/R-JF11/20	11/09/2020		4100-043200-5840-	- - .00	312.21	94869	Building Repairs	01741
00000	002667		BOA-P/R-JF11/20	11/09/2020		4100-043200-5840-	- - .00	92.49	94869	Building Repairs	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-043200-5840-	- - .00	328.47	94869	Building Repairs	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-043200-5840-	- - .00	117.92	94869	Building Repairs	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-043200-5840-	- - .00	61.06	94869	Building Repairs	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-043200-5840-	- - .00	280.77	94869	Building Repairs	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-043200-5840-	- - .00	46.42	94869	Building Repairs	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-043200-5840-	- - .00	36.99	94869	Building Repairs	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-043200-5840-	- - .00	252.32	94869	Building Repairs	01741
						CHECK TOTAL	.00	2,049.62			
						CLASS TOTAL	.00	6,014.23			
						ACH TOTAL		.00			
						CHK TOTAL		6,014.23			

\*\* CARES ACT ROUND 1 \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-ADM-MR11/20	11/09/2020		4100-054001-6001-	- - .00	273.66	94868	Office Supplies	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-054001-6001-	- - .00	140.03	94868	Office Supplies	01741
00000	002667		BOA-ADM-MR11/20	11/09/2020		4100-054001-6001-	- - .00	131.59	94868	Office Supplies	01741
00000	002667		BOA-ES-RP-11/20	11/09/2020		4100-054001-6001-	- - .00	700.25	94868	Office Supplies	01741
00000	002667		BOA-ES-RP-11/20	11/09/2020		4100-054001-6004-	- - .00	3,196.76	94868	Medical & Laboratory Supplies	01741
00000	002667		BOA-ES-RP-11/20	11/09/2020		4100-054001-6001-	- - .00	700.25	94868	Office Supplies	01741
00000	002667		BOA-ES-RP-11/20	11/09/2020		4100-054001-6001-	- - .00	33.00	94868	Office Supplies	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-054001-3100-	- - .00	62.96	94868	Professional Services	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-054001-3100-	- - .00	230.60	94868	Professional Services	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-054001-3100-	- - .00	146.25	94868	Professional Services	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-054001-3100-	- - .00	207.50	94868	Professional Services	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-054001-3100-	- - .00	34.98	94868	Professional Services	01741
00000	002667		BOA-IT-DB-11/20	11/09/2020		4100-054001-3100-	- - .00	62.96	94868	Professional Services	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-054001-6000-	- - .00	1,949.85	94868	Disaster Supplies/Materials	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-054001-3310-	- - .00	98.75	94868	Repairs & Maintenance	01741
00000	002667		BOA-MAI-RW11/20	11/09/2020		4100-054001-6000-	- - .00	170.00	94868	Disaster Supplies/Materials	01741
						CHECK TOTAL	.00	6,738.89			
00000	002667	BANK OF AMERICA	BOA-OOY-NOV20	11/09/2020		4100-054001-6001-	- - .00	146.34	94869	Office Supplies	01741
						CHECK TOTAL	.00	146.34			
						CLASS TOTAL	.00	6,885.23			
						ACH TOTAL		.00			
						CHK TOTAL		6,885.23			

\*\*PARKS & REC ADMINISTRATION\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-P/R-JF11/20	11/09/2020		4100-071100-3310-	- - .00	34.11	94869	Repairs & Maintenance	01741
00000	002667		BOA-P/R-JF11/20	11/09/2020		4100-071100-6003-	- - .00	4.20	94869	Agricultural Supplies	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-071100-3310-	- - .00	163.37	94869	Repairs & Maintenance	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-071100-5810-	- - .00	175.00	94869	Dues/Association Memberships	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-071100-5841-	- - .00	1,749.36	94869	Special Activities	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-071100-6001-	- - .00	28.42	94869	Office Supplies	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-071100-6001-	- - .00	188.97	94869	Office Supplies	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-071100-6003-	- - .00	131.20	94869	Agricultural Supplies	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-071100-6011-	- - .00	830.00	94869	Uniforms & Wearing Apparel	01741
00000	002667		BOA-P/R-SJ11/20	11/09/2020		4100-071100-6013-	- - .00	42.58	94869	Recreational Supplies	01741
						CHECK TOTAL	.00	3,347.21			
						CLASS TOTAL	.00	3,347.21			
						ACH TOTAL		.00			
						CHK TOTAL		3,347.21			

\*\* ECONOMIC DEVELOPMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-ED-DH-11/20	11/09/2020		4100-081500-8102-	- .00	540.57	94868	Furniture & Fixtures	01741
						CHECK TOTAL	.00	540.57			
00000	002667	BANK OF AMERICA	BOA-WRK-LG11/20	11/09/2020		4100-081500-5540-	- .00	300.00	94869	Convention & Education	01741
00000	002667		BOA-WRK-LG11/20	11/09/2020		4100-081500-6001-	- .00	221.79	94869	Office Supplies	01741
00000	002667		BOA-WRK-LG11/20	11/09/2020		4100-081500-6001-	- .00	150.00	94869	Office Supplies	01741
						CHECK TOTAL	.00	671.79			
						CLASS TOTAL	.00	1,212.36			
						ACH TOTAL		.00			
						CHK TOTAL		1,212.36			

\*\*TOURISM\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-TOU-PB11/20	11/09/2020		4100-081550-5210-	- - .00	3.86	94869	Postal Services	01741
00000	002667		BOA-TOU-PB11/20	11/09/2020		4100-081550-5210-	- - .00	29.70	94869	Postal Services	01741
						CHECK TOTAL	.00	33.56			
						CLASS TOTAL	.00	33.56			
						ACH TOTAL		.00			
						CHK TOTAL		33.56			

\*\* OFFICE ON YOUTH \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-OOY-NOV20	11/09/2020		4100-084100-5840-	- - .00	6.25	94869	Youth Development	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5840-	- - .00	9.25	94869	Youth Development	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5840-	- - .00	6.41-	94869	Youth Development	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5840-	- - .00	15.67	94869	Youth Development	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5210-	- - .00	2.90	94869	Postal Services	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-6001-	- - .00	9.95	94869	Office Supplies	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5840-	- - .00	3.00	94869	Youth Development	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5210-	- - .00	.55	94869	Postal Services	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5210-	- - .00	70.70	94869	Postal Services	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-6001-	- - .00	206.64	94869	Office Supplies	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5840-	- - .00	80.41	94869	Youth Development	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-3310-	- - .00	13.99	94869	Repairs & Maintenance	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5840-	- - .00	21.20	94869	Youth Development	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5840-	- - .00	43.45	94869	Youth Development	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5840-	- - .00	148.59	94869	Youth Development	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5840-	- - .00	25.00	94869	Youth Development	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5210-	- - .00	64.00	94869	Postal Services	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5840-	- - .00	30.87	94869	Youth Development	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5840-	- - .00	5.00	94869	Youth Development	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-5840-	- - .00	9.10	94869	Youth Development	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4100-084100-6001-	- - .00	56.51	94869	Office Supplies	01741
						CHECK TOTAL	.00	816.62			
						CLASS TOTAL	.00	816.62			
						ACH TOTAL		.00			
						CHK TOTAL		816.62			

\*\* WORKFORCE DEVELOPMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-WRK-LG11/20	11/09/2020		4100-084200-5210-	- - .00	280.00	94869	Postal Services	01741
00000	002667		BOA-WRK-LG11/20	11/09/2020		4100-084200-6001-	- - .00	16.59	94869	Office Supplies	01741
00000	002667		BOA-WRK-LG11/20	11/09/2020		4100-084200-6001-	- - .00	40.00	94869	Office Supplies	01741
00000	002667		BOA-WRK-LG11/20	11/09/2020		4100-084200-6001-	- - .00	11.00	94869	Office Supplies	01741
00000	002667		BOA-WRK-LG11/20	11/09/2020		4100-084200-5540-	- - .00	45.00	94869	Convention and Education	01741
00000	002667		BOA-WRK-LG11/20	11/09/2020		4100-084200-6008-	- - .00	28.00	94869	Vehicle/Powered Equip Fuels	01741
00000	002667		BOA-WRK-LG11/20	11/09/2020		4100-084200-6001-	- - .00	11.50	94869	Office Supplies	01741
00000	002667		BOA-WRK-LG11/20	11/09/2020		4100-084200-6001-	- - .00	30.50	94869	Office Supplies	01741
						CHECK TOTAL	.00	462.59			
						CLASS TOTAL	.00	462.59			
						ACH TOTAL		.00			
						CHK TOTAL		462.59			

Administrative Expenditures

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002667	BANK OF AMERICA	BOA-OOY-NOV20	11/09/2020		4204-012430-5504-	- - .00	16.66	94869	Convention & Education	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4204-012430-5504-	- - .00	3.27	94869	Convention & Education	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4204-012430-5504-	- - .00	18.69	94869	Convention & Education	01741
00000	002667		BOA-OOY-NOV20	11/09/2020		4204-012430-5504-	- - .00	25.55	94869	Convention & Education	01741
						CHECK TOTAL		.00			
						CLASS TOTAL		.00			
						ACH TOTAL		.00			
						CHK TOTAL		64.17			

Economic Dev Expenditures

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003511	GRAYLAND COMPANY, L.P.	PROPERTY-BOS	11/09/2020		4601-081500-8210-	- .00	66,460.00	94870	Property Aquisition	01741
						CHECK TOTAL	.00	66,460.00			
						CLASS TOTAL	.00	66,460.00			
						ACH TOTAL		.00			
						CHK TOTAL		66,460.00			
						FINAL TOTAL	.00	91,685.90-			
						ACH TOTAL		.00			
						CHK TOTAL		91,685.90			

I HEREBY APPROVE THIS REGISTER FOR PAYMENT WITH EXCEPTIONS LISTED BELOW OR PREVIOUSLY DOCUMENTED.  
 THE TOTAL 91,685.90 EQUALS THE WEEKLY LOG SHEET TOTALS AS ADJUSTED.

\_\_\_\_\_  
 DATE

\_\_\_\_\_  
 DIRECTOR OF FINANCE

\_\_\_\_\_  
 DATE

\_\_\_\_\_  
 DIRECTOR OF FINANCE

\*\* BOARD OF SUPERVISORS \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000173	ROLLINS MELISSA	MR-EXP-NOV20	11/23/2020		4100-011100-3100-	- .00	146.00	95061	Professional Services	01748
						CHECK TOTAL	.00	146.00			
00000	000267	SMITHFIELD NEWSMEDIA, LLC	1126357	11/23/2020		4100-011100-3600-	- .00	139.46	95065	Advertising	01748
						CHECK TOTAL	.00	139.46			
00000	001773	SURRY CIRCUIT COURT	PERRY DEED11/20	11/23/2020		4100-011100-3100-	- .00	27.00	95066	Professional Services	01748
						CHECK TOTAL	.00	27.00			
00000	003525	TREMCO/WEATHERPROOFING	96055357	11/23/2020		4100-011100-9999-	- .00	5,200.00	95074	Contingency	01748
						CHECK TOTAL	.00	5,200.00			
						CLASS TOTAL	.00	5,512.46			
						ACH TOTAL		.00			
						CHK TOTAL		5,512.46			

\*\* COUNTY ADMINISTRATION \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002878	ALPHA CORPORATION	20F631-010-004	11/23/2020		4100-012100-5510-	- - .00	69.54	95023	Mileage	01748
00000	002878		20F631-010-004	11/23/2020		4100-012100-5230-	- - .00	20.81	95023	Communications	01748
00000	002878		20F631-010-004	11/23/2020		4100-012100-3100-	- - .00	193.57	95023	Professional Services	01748
						CHECK TOTAL	.00	283.92			
00000	003527	SWINDELL CAROL	CS-EXP-NOV2020	11/23/2020		4100-012100-5210-	- - .00	25.63	95072	Postal Services	01748
						CHECK TOTAL	.00	25.63			
00000	000274	TRI CITY OFFICE PRODUCTS	0137681-001	11/23/2020		4100-012100-8102-	- - .00	3,123.20	95075	Furniture & Fixtures	01748
						CHECK TOTAL	.00	3,123.20			
00000	000112	VERIZON	813456973-11/20	11/23/2020		4100-012100-5230-	- - .00	74.92	95077	Communications	01748
						CHECK TOTAL	.00	74.92			
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-012100-5230-	- - .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
						CLASS TOTAL	.00	3,602.05			
						ACH TOTAL		.00			
						CHK TOTAL		3,602.05			

\*\* COMMISSIONER OF REVENUE \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	001938	JUDKINS JONATHAN F.	JJ-EXP-NOV2020	11/23/2020		4100-012310-5510-	- - .00	29.33	95051	Mileage	01748
						CHECK TOTAL	.00	29.33			
00000	000274	TRI CITY OFFICE PRODUCTS	0137648-001	11/23/2020		4100-012310-6001-	- - .00	155.57	95075	Office Supplies	01748
						CHECK TOTAL	.00	155.57			
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-012310-5230-	- - .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
						CLASS TOTAL	.00	279.28			
						ACH TOTAL		.00			
						CHK TOTAL		279.28			

\*\* TREASURER \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003019	BMS DIRECT INC	146976	11/23/2020		4100-012410-6001-	- .00	244.30	95033	Office Supplies	01748
00000	003019		146979	11/23/2020		4100-012410-6001-	- .00	1,475.83	95033	Office Supplies	01748
00000	003019		146980	11/23/2020		4100-012410-6001-	- .00	1,358.23	95033	Office Supplies	01748
						CHECK TOTAL	.00	3,078.36			
00000	000288	V.A.L.E.C.O.	FY20-21-NOV2020	11/23/2020		4100-012410-5810-	- .00	60.00	95076	Dues/Association Memberships	01748
						CHECK TOTAL	.00	60.00			
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-012410-5230-	- .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
00000	001153	WELDON COOPER CENTER	RECERT-MH-11/20	11/23/2020		4100-012410-5540-	- .00	75.00	95085	Convention & Education	01748
						CHECK TOTAL	.00	75.00			
						CLASS TOTAL	.00	3,307.74			
						ACH TOTAL		.00			
						CHK TOTAL		3,307.74			

\*\* FINANCE DEPARTMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-012420-5230-	- .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
						CLASS TOTAL	.00	94.38			
						ACH TOTAL		.00			
						CHK TOTAL		94.38			

\*\* COMPUTER/NETWORK SERVICES \*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000886	MCI COMM SERVICE	2DH11715-NOV20	11/23/2020		4100-012510-5230-	- - .00	35.14	95054	Communications	01748
00000	000886		2DH11737-NOV20	11/23/2020		4100-012510-5230-	- - .00	35.14	95054	Communications	01748
						CHECK TOTAL	.00	70.28			
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-012510-5230-	- - .00	94.31	95078	Communications	01748
						CHECK TOTAL	.00	94.31			
00000	000111	VERIZON BUSINESS	00838100	11/23/2020		4100-012510-5230-	- - .00	160.68	95079	Communications	01748
						CHECK TOTAL	.00	160.68			
00000	000313	XEROX FINANCIAL SERVICES	2349775	11/23/2020		4100-012510-5410-	- - .00	475.00	95086	Lease/Rent of Equipment	01748
						CHECK TOTAL	.00	475.00			
						CLASS TOTAL	.00	800.27			
						ACH TOTAL		.00			
						CHK TOTAL		800.27			

\*\*REGISTRAR & ELECTORAL BOARD\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003271	CHANDLER ROBERT	RC-TRGN10/24/20	11/23/2020		4100-013100-3100-	- .00	10.00	95038	Professional Services	01748
						CHECK TOTAL	.00	10.00			
00000	003396	LANE CHRISTIE	CL-TRGN10/24/20	11/23/2020		4100-013100-3100-	- .00	10.00	95052	Professional Services	01748
						CHECK TOTAL	.00	10.00			
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-013100-5230-	- .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
						CLASS TOTAL	.00	114.38			
						ACH TOTAL		.00			
						CHK TOTAL		114.38			

\*\* DISTRICT COURT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-021200-5230-	- .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
						CLASS TOTAL	.00	94.38			
						ACH TOTAL		.00			
						CHK TOTAL		94.38			

\*\* CLERK OF CIRCUIT COURT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000460	LOGAN SYSTEMS	54461	11/23/2020		4100-021700-3101-	- .00	805.48	95053	Deed Indexing & Microfilming	01748
00000	000460		54462	11/23/2020		4100-021700-3101-	- .00	666.67	95053	Deed Indexing & Microfilming	01748
00000	000460		54463	11/23/2020		4100-021700-3000-	- .00	500.00	95053	Contractual Services	01748
						CHECK TOTAL	.00	1,972.15			
00000	000679	QUILL CORP	11538286	11/23/2020		4100-021700-6001-	- .00	74.76	95059	Office Supplies	01748
						CHECK TOTAL	.00	74.76			
00000	000267	SMITHFIELD NEWSMEDIA, LLC RENEW-CC-NOV20		11/23/2020		4100-021700-6012-	- .00	25.00	95065	Books & Subscriptions	01748
						CHECK TOTAL	.00	25.00			
00000	000112	VERIZON	867522023-NOV20	11/23/2020		4100-021700-5230-	- .00	63.16	95077	Communications	01748
						CHECK TOTAL	.00	63.16			
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-021700-5230-	- .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
00000	003034	VIRGINIA BUSINESS SYSTEMS	28173874	11/23/2020		4100-021700-3310-	- .00	178.56	95081	Repairs & Maintenance	01748
						CHECK TOTAL	.00	178.56			
						CLASS TOTAL	.00	2,408.01			
						ACH TOTAL		.00			
						CHK TOTAL		2,408.01			

\*\* SHERIFF'S OFFICE \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003526	AMAZON-SYNCB	654833364666	11/23/2020		4100-031200-6010-	- - .00	174.49	95025	Police Supplies	01748
						CHECK TOTAL	.00	174.49			
00000	003040	BATTERY BARN OF VA., INC.	375359	11/23/2020		4100-031200-6001-	- - .00	28.80	95029	Office Supplies	01748
						CHECK TOTAL	.00	28.80			
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-031200-5230-	- - .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
						CLASS TOTAL	.00	297.67			
						ACH TOTAL		.00			
						CHK TOTAL		297.67			

\*\* CESF GRANT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00857	002407	EVIDENT CRIME SCENE PROD.	163724A	11/23/2020		4100-031260-6010-	.00	3,040.98	95045	Police Supplies	01748
						CHECK TOTAL	.00	3,040.98			
						CLASS TOTAL	.00	3,040.98			
						ACH TOTAL		.00			
						CHK TOTAL		3,040.98			

\*\* E911 COMMUNICATIONS \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-031400-5230-	- .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
						CLASS TOTAL	.00	94.38			
						ACH TOTAL		.00			
						CHK TOTAL		94.38			

Volunteer Fire Departments

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000240	SURRY FIRE DEPARTMENT	1026	11/23/2020		4100-032200-5652-	- .00	14,200.00	95069	Surry Fire Department	01748
						CHECK TOTAL	.00	14,200.00			
						CLASS TOTAL	.00	14,200.00			
						ACH TOTAL		.00			
						CHK TOTAL		14,200.00			

Ambulance & Rescue Services

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003279	EMERGENCY SERVICES	440	11/23/2020		4100-032300-3000-	- - .00	39,528.00	95044	Contracted Medical Transport	01748
00000	003279		445	11/23/2020		4100-032300-3000-	- - .00	40,176.00	95044	Contracted Medical Transport	01748
						CHECK TOTAL	.00	79,704.00			
00000	003350	INTEGRITY BILLING TECHNOL	OCTOBER 2020	11/23/2020		4100-032300-3000-	- - .00	1,141.61	95048	Contracted Medical Transport	01748
						CHECK TOTAL	.00	1,141.61			
00000	000252	SURRY VOL. RESCUE SQUAD	012	11/23/2020		4100-032300-5656-	- - .00	5,155.26	95070	Surry Rescue Sqd - Ambulan Bil	01748
						CHECK TOTAL	.00	5,155.26			
						CLASS TOTAL	.00	86,000.87			
						ACH TOTAL		.00			
						CHK TOTAL		86,000.87			

\*\* BUILDING INSPECTIONS \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000241	SURRY EQUIPMENT, INC.	116440	11/23/2020		4100-034100-3310-	- .00	590.76	95067	Repairs & Maintenance	01748
						CHECK TOTAL	.00	590.76			
00000	000274	TRI CITY OFFICE PRODUCTS	0137463-001	11/23/2020		4100-034100-6001-	- .00	133.32	95075	Office Supplies	01748
						CHECK TOTAL	.00	133.32			
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-034100-5230-	- .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
						CLASS TOTAL	.00	818.46			
						ACH TOTAL		.00			
						CHK TOTAL		818.46			

\*\* ANIMAL CONTROL \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002912	IVOR VETERINARY CLINIC	472172	11/23/2020		4100-035100-3110-	- - .00	72.45	95049	Medical/Hospital Services	01748
00000	002912		472174	11/23/2020		4100-035100-3110-	- - .00	72.45	95049	Medical/Hospital Services	01748
00000	002912		472176	11/23/2020		4100-035100-3110-	- - .00	72.45	95049	Medical/Hospital Services	01748
00000	002912		472177	11/23/2020		4100-035100-3110-	- - .00	72.45	95049	Medical/Hospital Services	01748
						CHECK TOTAL	.00	289.80			
00000	003083	PETA MOBILE CLINIC DIV.	1882640	11/23/2020		4100-035100-3110-	- - .00	225.00	95057	Medical/Hospital Services	01748
						CHECK TOTAL	.00	225.00			
00000	000112	VERIZON	130749609-11/20	11/23/2020		4100-035100-5230-	- - .00	59.56	95077	Communications	01748
						CHECK TOTAL	.00	59.56			
						CLASS TOTAL	.00	574.36			
						ACH TOTAL		.00			
						CHK TOTAL		574.36			

\*\* EMERGENCY SERVICES \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003315	MOBILE COMMUNICATIONS AME	80052593	11/23/2020		4100-035500-3000-	- - .00	345.00	95055	Contractual Services	01748
00000	003315		80052594	11/23/2020		4100-035500-3000-	- - .00	232.00	95055	Contractual Services	01748
00000	003315		80052595	11/23/2020		4100-035500-3000-	- - .00	398.50	95055	Contractual Services	01748
00000	003315		80052596	11/23/2020		4100-035500-3000-	- - .00	936.10	95055	Contractual Services	01748
00000	003315		80052597	11/23/2020		4100-035500-3000-	- - .00	300.50	95055	Contractual Services	01748
						CHECK TOTAL	.00	2,212.10			
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-035500-5230-	- - .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
						CLASS TOTAL	.00	2,306.48			
						ACH TOTAL		.00			
						CHK TOTAL		2,306.48			

\*\* SANITATION DEPARTMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003155	BAILEY BRENDA	BB-EXP-NOV20	11/23/2020		4100-042300-6001-	- - .00	26.17	95027	Office Supplies	01748
						CHECK TOTAL	.00	26.17			
00000	003144	BAY DISPOSAL & RECYCLING	536678	11/23/2020		4100-042300-3101-	- - .00	58.17	95030	Disposal Services	01748
						CHECK TOTAL	.00	58.17			
00000	002968	BIRSCH INDUSTRIES, INC.	864169	11/23/2020		4100-042300-6009-	- - .00	204.99	95032	Vehicle/Powered Equip Supplies	01748
						CHECK TOTAL	.00	204.99			
00000	000058	COLONY TIRE	113-155222	11/23/2020		4100-042300-3310-	- - .00	925.00	95039	Repairs & Maintenance	01748
						CHECK TOTAL	.00	925.00			
00000	000062	COWLING BROTHERS	286923	11/23/2020		4100-042300-6009-	- - .00	3.57	95041	Vehicle/Powered Equip Supplies	01748
						CHECK TOTAL	.00	3.57			
00000	000140	JOHNSON BROTHERS	18950	11/23/2020		4100-042300-6009-	- - .00	39.99	95050	Vehicle/Powered Equip Supplies	01748
						CHECK TOTAL	.00	39.99			
00000	000112	VERIZON	130928109-NOV20	11/23/2020		4100-042300-5230-	- - .00	33.07	95077	Communications	01748
						CHECK TOTAL	.00	33.07			
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-042300-5230-	- - .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
00000	000028	WASTE MANAGEMENT	0027852-0858-4	11/23/2020		4100-042300-3101-	- - .00	3,471.57	95084	Disposal Services	01748
						CHECK TOTAL	.00	3,471.57			
						CLASS TOTAL	.00	4,856.91			
						ACH TOTAL		.00			
						CHK TOTAL		4,856.91			

\*\* MAINTENANCE DEPARTMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002214	ASSIST ENTERPRIZE	E351	11/23/2020		4100-043200-5120-	- .00	1,175.00	95026	Heating Services	01748
						CHECK TOTAL	.00	1,175.00			
00000	000291	DOMINION	MAINT-NOV2020	11/23/2020		4100-043200-5110-	- .00	11,129.72	95043	Electrical Services	01748
						CHECK TOTAL	.00	11,129.72			
00000	003167	HRUBS	MAINT-NOV2020	11/23/2020		4100-043200-5130-	- .00	1,265.52	95047	Water & Sewer	01748
						CHECK TOTAL	.00	1,265.52			
00000	000856	PRINCE GEORGE ELECTRIC CO	54238-PINE11/20	11/23/2020		4100-043200-5110-	- .00	46.14	95058	Electrical Services	01748
00000	000856		58564-CTW-11/20	11/23/2020		4100-043200-5110-	- .00	33.39	95058	Electrical Services	01748
00000	000856		61761-MANT11/20	11/23/2020		4100-043200-5110-	- .00	50.01	95058	Electrical Services	01748
						CHECK TOTAL	.00	129.54			
00000	000217	SHARE CORPORATION	150070	11/23/2020		4100-043200-6005-	- .00	398.21	95063	Laundry/Janitorial Supplies	01748
						CHECK TOTAL	.00	398.21			
00000	000220	SHERWIN WILLIAMS	0883-5	11/23/2020		4100-043200-5840-	- .00	119.71	95064	Building Repairs	01748
00000	000220		8136-7	11/23/2020		4100-043200-5840-	- .00	139.94	95064	Building Repairs	01748
00000	000220		8216-7	11/23/2020		4100-043200-5840-	- .00	182.50	95064	Building Repairs	01748
						CHECK TOTAL	.00	442.15			
00000	000241	SURRY EQUIPMENT, INC.	386643	11/23/2020		4100-043200-3310-	- .00	6.49	95067	Repairs & Maintenance	01748
00000	000241		386786	11/23/2020		4100-043200-3310-	- .00	28.55	95067	Repairs & Maintenance	01748
00000	000241		386809	11/23/2020		4100-043200-3310-	- .00	20.00	95067	Repairs & Maintenance	01748
00000	000241		386995	11/23/2020		4100-043200-3310-	- .00	40.46	95067	Repairs & Maintenance	01748
00000	000241		387054	11/23/2020		4100-043200-3310-	- .00	5.99	95067	Repairs & Maintenance	01748
00000	000241		387226	11/23/2020		4100-043200-3310-	- .00	8.69	95067	Repairs & Maintenance	01748
00000	000241		387248	11/23/2020		4100-043200-3310-	- .00	72.63	95067	Repairs & Maintenance	01748
00000	000241		387248	11/23/2020		4100-043200-3310-	- .00	94.91	95067	Repairs & Maintenance	01748
00000	000241		387367	11/23/2020		4100-043200-3310-	- .00	38.48	95067	Repairs & Maintenance	01748
00000	000241		387535	11/23/2020		4100-043200-3310-	- .00	24.01	95067	Repairs & Maintenance	01748
00000	000241		387536	11/23/2020		4100-043200-3310-	- .00	4.69	95067	Repairs & Maintenance	01748
00000	000241		387709	11/23/2020		4100-043200-3310-	- .00	10.49	95067	Repairs & Maintenance	01748
00000	000241		387796	11/23/2020		4100-043200-3310-	- .00	32.49	95067	Repairs & Maintenance	01748
00000	000241		387797	11/23/2020		4100-043200-3310-	- .00	29.99	95067	Repairs & Maintenance	01748
						CHECK TOTAL	.00	417.87			
00000	000241	SURRY EQUIPMENT, INC.	387830	11/23/2020		4100-043200-3310-	- .00	316.77	95068	Repairs & Maintenance	01748
						CHECK TOTAL	.00	316.77			
00000	002249	THERMO-TROL SYSTEMS, INC.	6182881	11/23/2020		4100-043200-3310-	- .00	330.00	95073	Repairs & Maintenance	01748
						CHECK TOTAL	.00	330.00			
00000	000112	VERIZON	130749609-11/20	11/23/2020		4100-043200-5230-	- .00	32.74	95077	Communications	01748
						CHECK TOTAL	.00	32.74			
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-043200-5230-	- .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
						CLASS TOTAL	.00	15,731.90			
						ACH TOTAL		.00			
						CHK TOTAL		15,731.90			

\*\* CARES ACT ROUND 1 \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003526	AMAZON-SYNCB	L201110	11/23/2020		4100-054001-6000-	- - .00	12.00	95025	Disaster Supplies/Materials	01748
00000	003526		458477444489	11/23/2020		4100-054001-6000-	- - .00	33.00	95025	Disaster Supplies/Materials	01748
00000	003526		466889859586	11/23/2020		4100-054001-6000-	- - .00	217.13	95025	Disaster Supplies/Materials	01748
00000	003526		467775599694	11/23/2020		4100-054001-6000-	- - .00	292.60	95025	Disaster Supplies/Materials	01748
00000	003526		734986443657	11/23/2020		4100-054001-6000-	- - .00	57.24	95025	Disaster Supplies/Materials	01748
						CHECK TOTAL		.00	611.97		
00000	003488	BUCKEYE CLEANING CENTER	90273157	11/23/2020		4100-054001-6000-	- - .00	537.60	95036	Disaster Supplies/Materials	01748
						CHECK TOTAL		.00	537.60		
00000	001330	DELL MARKETING L.P.	10412613603	11/23/2020		4100-054001-3310-	- - .00	1,888.00	95042	Repairs & Maintenance	01748
						CHECK TOTAL		.00	1,888.00		
00000	003528	SALSBURY INDUSTRIES	1671790	11/23/2020		4100-054001-6000-	- - .00	1,069.00	95062	Disaster Supplies/Materials	01748
						CHECK TOTAL		.00	1,069.00		
00000	000455	VIRGINIA DINER	VAD-SUR1-111720	11/23/2020		4100-054001-3100-	- - .00	1,000.00	95082	Professional Services	01748
						CHECK TOTAL		.00	1,000.00		
						CLASS TOTAL		.00	5,106.57		
						ACH TOTAL			.00		
						CHK TOTAL			5,106.57		

\*\*PARKS & REC ADMINISTRATION\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-071100-5230-	- .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
						CLASS TOTAL	.00	94.38			
						ACH TOTAL		.00			
						CHK TOTAL		94.38			

\*\*MARINA OPERATIONS\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003521	PAPCO	1231970023	11/23/2020		4100-071600-6018-	.00	3,565.41	95056	Marina Fuel	01748
						CHECK TOTAL	.00	3,565.41			
						CLASS TOTAL	.00	3,565.41			
						ACH TOTAL		.00			
						CHK TOTAL		3,565.41			

\*\*PLANNING DEPARTMENT\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003334	AMAZON CAPITAL SERVICES	1CYY-DM1V-V49N	11/23/2020		4100-081100-6001-	- - .00	46.24	95024	Office Supplies	01748
00000	003334		1G6D-HFRG-XDNL	11/23/2020		4100-081100-6001-	- - .00	59.71	95024	Office Supplies	01748
			CHECK TOTAL				.00	105.95			
00000	000101	BAILEY FRANCES	FB-EXP-NOV20	11/23/2020		4100-081100-5540-	- - .00	45.38	95028	Convention & Education	01748
			CHECK TOTAL				.00	45.38			
00000	000267	SMITHFIELD NEWSMEDIA, LLC	1125115	11/23/2020		4100-081100-3600-	- - .00	465.30	95065	Advertising	01748
			CHECK TOTAL				.00	465.30			
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-081100-5230-	- - .00	94.38	95078	Communications	01748
			CHECK TOTAL				.00	94.38			
00000	000114	VERIZON WIRELESS	9864828587	11/23/2020		4100-081100-5230-	- - .00	70.49	95080	Communications	01748
			CHECK TOTAL				.00	70.49			
00000	002643	VIRGINIA UTILITY	10200425	11/23/2020		4100-081100-3000-	- - .00	26.25	95083	Contractual Services	01748
			CHECK TOTAL				.00	26.25			
			CLASS TOTAL				.00	807.75			
			ACH TOTAL					.00			
			CHK TOTAL					807.75			

\*\* ECONOMIC DEVELOPMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-081500-5230-	- .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
						CLASS TOTAL	.00	94.38			
						ACH TOTAL		.00			
						CHK TOTAL		94.38			

\*\*TOURISM\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	001648	GREG SCHAALE DESIGN	202011	11/23/2020		4100-081550-3100-	- - .00	150.00	95046	Professional Services	01748
						CHECK TOTAL	.00	150.00			
00000	003524	RICHMOND MAGAZINE	0058074-IN	11/23/2020		4100-081550-3600-	- - .00	2,000.00	95060	Advertising	01748
						CHECK TOTAL	.00	2,000.00			
						CLASS TOTAL	.00	2,150.00			
						ACH TOTAL		.00			
						CHK TOTAL		2,150.00			

\*\* COOPERATIVE EXTENSION \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-083000-5230-	- .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
						CLASS TOTAL	.00	94.38			
						ACH TOTAL		.00			
						CHK TOTAL		94.38			

\*\* OFFICE ON YOUTH \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000915	VERIZON	ALL DEPTS-NOV20	11/23/2020		4100-084100-5230-	- .00	94.38	95078	Communications	01748
						CHECK TOTAL	.00	94.38			
						CLASS TOTAL	.00	94.38			
						ACH TOTAL		.00			
						CHK TOTAL		94.38			

\*\*WATER SYSTEM UPGRADES\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002875	BOWMAN CONSULTING GROUP,	297337	11/23/2020		4200-094175-3140-	- .00	1,750.00	95034	A & E Services	01748
						CHECK TOTAL	.00	1,750.00			
						CLASS TOTAL	.00	1,750.00			
						ACH TOTAL		.00			
						CHK TOTAL		1,750.00			

\*\*RESCUE SQUAD BUILDING\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00826	000060	COMMTRONICS OF VIRGINIA	408000013-1	11/23/2020		4200-094220-3100-	- .00	15,035.00	95040	Professional Services	01748
						CHECK TOTAL	.00	15,035.00			
						CLASS TOTAL	.00	15,035.00			
						ACH TOTAL		.00			
						CHK TOTAL		15,035.00			

\*\*FIRE SUPPRESSION SYSTEM\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002878	ALPHA CORPORATION	20F631-010-004	11/23/2020		4200-094255-8102-	- .00	5,320.00	95023	Fire Supression System	01748
						CHECK TOTAL	.00	5,320.00			
						CLASS TOTAL	.00	5,320.00			
						ACH TOTAL		.00			
						CHK TOTAL		5,320.00			

Mandated Expenditures

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00850	003253	BELIEVE-N-U YOUTH	00607	11/23/2020		4204-053500-3186-	.00	9,900.00	95031	Alternative Day Placement	01748
						CHECK TOTAL	.00	9,900.00			
00851	003448	BRALEY & THOMPSON, INC.	54033100007632	11/23/2020		4204-053500-3168-	.00	5,170.00	95035	Theraputic Foster Care	01748
						CHECK TOTAL	.00	5,170.00			
00844	001576	CENTRA HEALTH	703719	11/23/2020		4204-053500-3186-	.00	4,011.00	95037	Alternative Day Placement	01748
00848	001576		703720	11/23/2020		4204-053500-3186-	.00	4,011.00	95037	Alternative Day Placement	01748
00847	001576		703721	11/23/2020		4204-053500-3186-	.00	4,011.00	95037	Alternative Day Placement	01748
00846	001576		703722	11/23/2020		4204-053500-3186-	.00	4,011.00	95037	Alternative Day Placement	01748
00845	001576		703723	11/23/2020		4204-053500-3186-	.00	4,011.00	95037	Alternative Day Placement	01748
						CHECK TOTAL	.00	20,055.00			
						CLASS TOTAL	.00	35,125.00			
						ACH TOTAL		.00			
						CHK TOTAL		35,125.00			

\*\* Utilities Division \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000916	SUSSEX SERVICE AUTHORITY	200814995	11/23/2020		4800-330801-3003-	- .00	2,530.00	95071	Contractual Services	01748
00000	000916		200814995	11/23/2020		4800-330801-3310-	- .00	1,490.50	95071	Repairs & Maintenance	01748
00000	000916		200814996	11/23/2020		4800-330801-3100-	- .00	10,850.00	95071	Professional Services-Surry Se	01748
CHECK TOTAL							.00	14,870.50			
00000	000112	VERIZON	131052597-11/20	11/23/2020		4800-330801-5230-	- .00	69.32	95077	Communications	01748
CHECK TOTAL							.00	69.32			
CLASS TOTAL							.00	14,939.82			
ACH TOTAL								.00			
CHK TOTAL								14,939.82			
FINAL TOTAL							.00	228,312.03-			
ACH TOTAL								.00			
CHK TOTAL								228,312.03			

I HEREBY APPROVE THIS REGISTER FOR PAYMENT WITH EXCEPTIONS LISTED BELOW OR PREVIOUSLY DOCUMENTED.  
 THE TOTAL 228,312.03 EQUALS THE WEEKLY LOG SHEET TOTALS AS ADJUSTED.

\_\_\_\_\_  
 DATE

\_\_\_\_\_  
 DIRECTOR OF FINANCE

\_\_\_\_\_  
 DATE

\_\_\_\_\_  
 DIRECTOR OF FINANCE

\*\* LIABILITIES \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000317	AFLAC	AFLAC-NOV2020	11/13/2020		100-000200-0230-	.00	100.10	94898	Payroll	01744
						CHECK TOTAL	.00	100.10			
						CLASS TOTAL	.00	100.10			
						ACH TOTAL		.00			
						CHK TOTAL		100.10			

\*\* BOARD OF SUPERVISORS \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	001952	CLINTON B. FAISON, JR.	CBF-.139 ACRES	11/13/2020		4100-011100-3100-	- - .00	350.00	94919	Professional Services	01744
						CHECK TOTAL	.00	350.00			
00000	003234	TIMMONS GROUP	251308	11/13/2020		4100-011100-3000-	- - .00	1,700.00	95000	Contractual Services	01744
						CHECK TOTAL	.00	1,700.00			
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-011100-5230-	- - .00	200.05	95008	Communications	01744
						CHECK TOTAL	.00	200.05			
						CLASS TOTAL	.00	2,250.05			
						ACH TOTAL		.00			
						CHK TOTAL		2,250.05			

\*\* COUNTY ADMINISTRATION \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000199	PURCHASE POWER	PP-VARIOUS11/20	11/13/2020		4100-012100-5210-	- .00	.65	94980	Postal Services	01744
						CHECK TOTAL	.00	.65			
00000	000114	VERIZON WIRELESS	9865688048	11/13/2020		4100-012100-5230-	- .00	40.01	95008	Communications	01744
00000	000114		9865688049	11/13/2020		4100-012100-5230-	- .00	256.46	95008	Communications	01744
						CHECK TOTAL	.00	296.47			
						CLASS TOTAL	.00	297.12			
						ACH TOTAL		.00			
						CHK TOTAL		297.12			

\*\* LEGAL SERVICES \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002153	MILLIMAN, INC.	2333-NOV/20-SUR	11/13/2020		4100-012210-3150-	.00	6,650.00	94968	Legal Services	01744
						CHECK TOTAL	.00	6,650.00			
						CLASS TOTAL	.00	6,650.00			
						ACH TOTAL		.00			
						CHK TOTAL		6,650.00			

\*\* COMMISSIONER OF REVENUE \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000199	PURCHASE POWER	PP-VARIOUS11/20	11/13/2020		4100-012310-5210-	- .00	90.45	94980	Postal Services	01744
						CHECK TOTAL	.00	90.45			
						CLASS TOTAL	.00	90.45			
						ACH TOTAL		.00			
						CHK TOTAL		90.45			

\*\* TREASURER \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000199	PURCHASE POWER	PP-VARIOUS11/20	11/13/2020		4100-012410-5210-	- - .00	2.40	94980	Postal Services	01744
						CHECK TOTAL	.00	2.40			
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-012410-5230-	- - .00	48.59	95008	Communications	01744
						CHECK TOTAL	.00	48.59			
						CLASS TOTAL	.00	50.99			
						ACH TOTAL		.00			
						CHK TOTAL		50.99			

\*\* FINANCE DEPARTMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	001982	MINOR AND ASSOCIATES	121933	11/13/2020		4100-012420-3100-	- .00	7,245.00	94969	Professional Services	01744
						CHECK TOTAL	.00	7,245.00			
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-012420-5230-	- .00	72.59	95008	Communications	01744
						CHECK TOTAL	.00	72.59			
00000	001139	VIRGINIA GOV'T FINANCE	2021 DUES-11/20	11/13/2020		4100-012420-5810-	- .00	50.00	95010	Dues/Association Memberships	01744
						CHECK TOTAL	.00	50.00			
						CLASS TOTAL	.00	7,367.59			
						ACH TOTAL		.00			
						CHK TOTAL		7,367.59			

\*\* COMPUTER/NETWORK SERVICES \*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002890	DOCUMENT SYSTEMS, INC.	(110759)	11/13/2020		4100-012510-3320-	- - .00	769.83	94932	Maintenance Service Contracts	01744
00000	002890		(110760)	11/13/2020		4100-012510-3320-	- - .00	176.48	94932	Maintenance Service Contracts	01744
00000	002890		(110761)	11/13/2020		4100-012510-3320-	- - .00	203.57	94932	Maintenance Service Contracts	01744
00000	002890		(110762)	11/13/2020		4100-012510-3320-	- - .00	113.24	94932	Maintenance Service Contracts	01744
00000	002890		(110815)	11/13/2020		4100-012510-3320-	- - .00	271.08	94932	Maintenance Service Contracts	01744
						CHECK TOTAL	.00	1,534.20			
00000	002722	GCR COMPANY	296453	11/13/2020		4100-012510-5230-	- - .00	1,000.00	94950	Communications	01744
00000	002722		296454	11/13/2020		4100-012510-5230-	- - .00	360.00	94950	Communications	01744
						CHECK TOTAL	.00	1,360.00			
00000	003050	IPC TECHNOLOGIES, INC.	IVC3030541	11/13/2020		4100-012510-3320-	- - .00	9,164.00	94955	Maintenance Service Contracts	01744
00000	003050		IVC3030722	11/13/2020		4100-012510-3320-	- - .00	1,248.00	94955	Maintenance Service Contracts	01744
						CHECK TOTAL	.00	10,412.00			
00000	000111	VERIZON BUSINESS	Z7148189	11/13/2020		4100-012510-5230-	- - .00	857.99	95006	Communications	01744
00000	000111		Z7149313	11/13/2020		4100-012510-5230-	- - .00	1,880.81	95006	Communications	01744
						CHECK TOTAL	.00	2,738.80			
00000	001980	VERIZON CABS	M55055423020299	11/13/2020		4100-012510-5230-	- - .00	604.52	95007	Communications	01744
						CHECK TOTAL	.00	604.52			
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-012510-5230-	- - .00	210.20	95008	Communications	01744
						CHECK TOTAL	.00	210.20			
						CLASS TOTAL	.00	16,859.72			
						ACH TOTAL		.00			
						CHK TOTAL		16,859.72			

\*\*REGISTRAR & ELECTORAL BOARD\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002017	AGOR PAULA HANNAFORD	PHA-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94899	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	003517	ANDRULOT WILLIAM	AW-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	125.00	94901	Professional Services	01744
						CHECK TOTAL	.00	125.00			
00000	003512	BACON'S CASTLE BAPTIST CH	BCBC-REG-NOV20	11/13/2020		4100-013100-5420-	- - .00	75.00	94904	Lease/Rent of Building	01744
						CHECK TOTAL	.00	75.00			
00000	000517	BROWN LELA MAE	LMB-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94910	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	003244	BROWN LORRAINE RAWLINGS	LRB-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94911	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	003428	BUIE CHRISTIE	CB-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94912	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	001317	BYRD EVA LOUISE	ELB-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94913	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	003435	CALHOUN MONICA	MC-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	135.00	94914	Professional Services	01744
						CHECK TOTAL	.00	135.00			
00000	000055	CLAREMONT TOWN HALL	CTH-REG-NOV20	11/13/2020		4100-013100-5420-	- - .00	75.00	94918	Lease/Rent of Building	01744
						CHECK TOTAL	.00	75.00			
00000	003395	CYPRESS PAULETTE	PC-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	125.00	94926	Professional Services	01744
						CHECK TOTAL	.00	125.00			
00000	001060	DOBIE ADDIE	AD-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	125.00	94931	Professional Services	01744
						CHECK TOTAL	.00	125.00			
00000	002330	DREW ELIZA	ED-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94934	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	002006	EDMONDS JOHN HERBERT, JR.	JHE-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94937	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	003437	EGGLESTON HELEN	HE-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94938	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	002000	ELECTION SYSTEM &	1169169	11/13/2020		4100-013100-3100-	- - .00	150.00	94939	Professional Services	01744
00000	002000		1169170	11/13/2020		4100-013100-3100-	- - .00	154.75	94939	Professional Services	01744
00000	002000		1169172	11/13/2020		4100-013100-3100-	- - .00	1,316.97	94939	Professional Services	01744
00000	002000		1169174	11/13/2020		4100-013100-3100-	- - .00	654.75	94939	Professional Services	01744
						CHECK TOTAL	.00	2,276.47			
00000	000001	ELLIS A JANE	JAE-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	60.00	94940	Professional Services	01744
						CHECK TOTAL	.00	60.00			

\*\*REGISTRAR & ELECTORAL BOARD\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003003	ETCHISON JUDITH	JE-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94942	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	003077	FIBISH SUE ANN	SAF-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94945	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	003519	FISHER PATRICIA	PF-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94946	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	003514	FULGHAM TIMOTHY	TF-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94947	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	000782	GAY EUNICE	EG-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	135.00	94949	Professional Services	01744
						CHECK TOTAL	.00	135.00			
00000	003515	GRIGG PATRICIA	PG-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94951	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	002476	HANKS JAMSA JULIE	JJH-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	125.00	94952	Professional Services	01744
						CHECK TOTAL	.00	125.00			
00000	003432	HENDRICKS KRISTI	KH-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	60.00	94953	Professional Services	01744
						CHECK TOTAL	.00	60.00			
00000	003390	JENNINGS DORA	DJ-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	60.00	94956	Professional Services	01744
						CHECK TOTAL	.00	60.00			
00000	000135	JERUSALEM BAPTIST CHURCH	JBC-REG-NOV20	11/13/2020		4100-013100-5420-	- - .00	75.00	94957	Lease/Rent of Building	01744
						CHECK TOTAL	.00	75.00			
00000	003399	JOHNSON JACQUELYN	JJ-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	60.00	94959	Professional Services	01744
						CHECK TOTAL	.00	60.00			
00000	002731	JONES CHELSEA D.	CDJ-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	135.00	94960	Professional Services	01744
						CHECK TOTAL	.00	135.00			
00000	002736	JONES CRYSTAL D.	CDJ-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94961	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	002977	MAYO SARAH ANNETTE	SAM-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94964	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	001320	MCFARLAND NATASHA W.	NWM-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	125.00	94965	Professional Services	01744
						CHECK TOTAL	.00	125.00			
00000	003431	MILBURN ERNEST	EM-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	60.00	94967	Professional Services	01744
						CHECK TOTAL	.00	60.00			
00000	002734	MOORE SHAVONNE D.	SDM-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	135.00	94971	Professional Services	01744
						CHECK TOTAL	.00	135.00			

\*\*REGISTRAR & ELECTORAL BOARD\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003168	NELSON ARTHUR	AN-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	135.00	94972	Professional Services	01744
						CHECK TOTAL	.00	135.00			
00000	002101	NEWBY SHEVONNE	SN-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94973	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	002003	PIERRE MONEE I.	MIP-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	135.00	94977	Professional Services	01744
						CHECK TOTAL	.00	135.00			
00000	003516	POWERS SHERRI	SP-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	94979	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	000199	PURCHASE POWER	PP-VARIOUS11/20	11/13/2020		4100-013100-5210-	- - .00	791.06	94980	Postal Services	01744
						CHECK TOTAL	.00	791.06			
00000	003434	REDMON CAROLYN	CR-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	60.00	94982	Professional Services	01744
						CHECK TOTAL	.00	60.00			
00000	003518	RIGGS BRIAN	BR-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	125.00	94984	Professional Services	01744
						CHECK TOTAL	.00	125.00			
00000	000214	RUNNYMEADE HUNT CLUB	RHC-REG-NOV20	11/13/2020		4100-013100-5420-	- - .00	75.00	94986	Lease/Rent of Building	01744
						CHECK TOTAL	.00	75.00			
00000	001471	SCHAALE JANET M.	JS-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	135.00	94987	Professional Services	01744
						CHECK TOTAL	.00	135.00			
00000	003438	SHARKEY WILLIAM JR.	WS-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	125.00	94988	Professional Services	01744
						CHECK TOTAL	.00	125.00			
00000	003073	SPAIN LAURA	LS-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	125.00	94992	Professional Services	01744
						CHECK TOTAL	.00	125.00			
00000	003391	THOMAS ALLISON EDWARDS	AET-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	135.00	94999	Professional Services	01744
						CHECK TOTAL	.00	135.00			
00000	002976	TOOTHMAN ROBIN LYNN	RLT-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	95001	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-013100-5230-	- - .00	93.89	95008	Communications	01744
						CHECK TOTAL	.00	93.89			
00000	003513	WEECH BRENDA	BW-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	95011	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	002628	WILLIAMS SHARON Y.	SYW-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	95014	Professional Services	01744
						CHECK TOTAL	.00	120.00			
00000	000520	WOMBLE SHIRLEY D	SDW-POLL-NOV20	11/13/2020		4100-013100-3100-	- - .00	120.00	95016	Professional Services	01744
						CHECK TOTAL	.00	120.00			

\*\*REGISTRAR & ELECTORAL BOARD\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003388	WOODEN SHARON	SW-POLL-NOV20	11/13/2020		4100-013100-3100-	- .00	120.00	95017	Professional Services	01744
						CHECK TOTAL	.00	120.00			
						CLASS TOTAL	.00	8,541.42			
						ACH TOTAL		.00			
						CHK TOTAL		8,541.42			

\*\*VICTIM/WITNESS PROGRAM\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002781	DAVIS DEREK	COMATY-NOV2020	11/13/2020		4100-021910-5420-	- .00	150.00	94928	Lease/Rent of Buildings	01744
						CHECK TOTAL	.00	150.00			
						CLASS TOTAL	.00	150.00			
						ACH TOTAL		.00			
						CHK TOTAL		150.00			

\*\*COMMONWEALTH'S ATTORNEY\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002781	DAVIS DEREK	COMATY-OCT2020	11/13/2020		4100-022100-5420-	- - .00	900.00	94928	Lease/Rent of Buildings	01744
						CHECK TOTAL	.00	900.00			
00000	000291	DOMINION	COMATY-NOV2020	11/13/2020		4100-022100-5100-	- - .00	63.81	94933	Utilities	01744
						CHECK TOTAL	.00	63.81			
00000	003167	HRUBS	COMATY-NOV20	11/13/2020		4100-022100-5100-	- - .00	11.70	94954	Utilities	01744
						CHECK TOTAL	.00	11.70			
						CLASS TOTAL	.00	975.51			
						ACH TOTAL		.00			
						CHK TOTAL		975.51			

\*\* SHERIFF'S OFFICE \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ ACH NO.	DESCRIPTION	BATCH
00000	001809	CROSSROADS	DOCS253975	11/13/2020		4100-031200-3310-	- - .00	55.34	94924	Repairs & Maintenance	01744
						CHECK TOTAL	.00	55.34			
00000	001297	DAVE'S SERVICE CENTER	72248	11/13/2020		4100-031200-3310-	- - .00	65.50	94927	Repairs & Maintenance	01744
00000	001297		72291	11/13/2020		4100-031200-3310-	- - .00	544.47	94927	Repairs & Maintenance	01744
						CHECK TOTAL	.00	609.97			
00000	001433	GALLS, LLC	016759664	11/13/2020		4100-031200-6011-	- - .00	146.91	94948	Uniforms & Wearing Apparel	01744
						CHECK TOTAL	.00	146.91			
00000	000199	PURCHASE POWER	PP-VARIOUS11/20	11/13/2020		4100-031200-5210-	- - .00	31.85	94980	Postal Services	01744
						CHECK TOTAL	.00	31.85			
00000	000679	QUILL CORP	11478762	11/13/2020		4100-031200-8102-	- - .00	155.99	94981	Furniture & Fixtures	01744
						CHECK TOTAL	.00	155.99			
00000	001387	SHRED-IT USA LLC	8180699091	11/13/2020		4100-031200-3320-	- - .00	70.14	94989	Maintenance Service Contracts	01744
						CHECK TOTAL	.00	70.14			
00000	000241	SURRY EQUIPMENT, INC.	386749	11/13/2020		4100-031200-3310-	- - .00	81.59	94995	Repairs & Maintenance	01744
						CHECK TOTAL	.00	81.59			
00000	002527	SURRY QWICK STOP	QUICK-SHER10/20	11/13/2020		4100-031200-6008-	- - .00	71.33	94996	Vehicle/Powered Equip Fuels	01744
						CHECK TOTAL	.00	71.33			
00000	002385	TERRY'S COLLISION CENTER	002379	11/13/2020		4100-031200-3310-	- - .00	1,015.20	94997	Repairs & Maintenance	01744
00000	002385		002387	11/13/2020		4100-031200-3310-	- - .00	1,286.51	94997	Repairs & Maintenance	01744
						CHECK TOTAL	.00	2,301.71			
00000	002336	TURNER CARLOS	CT-EXP-SEPT20	11/13/2020		4100-031200-5540-	- - .00	34.60	95003	Convention & Education	01744
00000	002336		CT-EXP-SEPT20	11/13/2020		4100-031200-6001-	- - .00	45.04	95003	Office Supplies	01744
						CHECK TOTAL	.00	79.64			
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-031200-5230-	- - .00	116.00	95008	Communications	01744
						CHECK TOTAL	.00	116.00			
00000	001340	WEST SPORTSWEAR LTD.	23778	11/13/2020		4100-031200-6011-	- - .00	200.00	95012	Uniforms & Wearing Apparel	01744
						CHECK TOTAL	.00	200.00			
00000	003328	WEX BANK	68488212	11/13/2020		4100-031200-6008-	- - .00	67.58	95013	Vehicle/Powered Equip Fuels	01744
						CHECK TOTAL	.00	67.58			
00000	003011	WITMER PUBLIC SAFETY	2049707	11/13/2020		4100-031200-6011-	- - .00	85.00	95015	Uniforms & Wearing Apparel	01744
00000	003011		2068076	11/13/2020		4100-031200-6011-	- - .00	475.00	95015	Uniforms & Wearing Apparel	01744
00000	003011		2068076.001	11/13/2020		4100-031200-6011-	- - .00	38.00	95015	Uniforms & Wearing Apparel	01744
00000	003011		2068078	11/13/2020		4100-031200-6011-	- - .00	273.00	95015	Uniforms & Wearing Apparel	01744
						CHECK TOTAL	.00	871.00			
00000	000314	XEROX	011723744	11/13/2020		4100-031200-3320-	- - .00	166.29	95018	Maintenance Service Contracts	01744
						CHECK TOTAL	.00	166.29			
						CLASS TOTAL	.00	5,025.34			
						ACH TOTAL		.00			
						CHK TOTAL		5,025.34			

\*\* E911 COMMUNICATIONS \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003209	MCI	409042543	11/13/2020		4100-031400-5230-	- - .00	339.61	94966	Communications	01744
						CHECK TOTAL	.00	339.61			
00000	000274	TRI CITY OFFICE PRODUCTS	0137012-001	11/13/2020		4100-031400-6001-	- - .00	454.95	95002	Office Supplies	01744
						CHECK TOTAL	.00	454.95			
00000	000112	VERIZON	156684567-NOV20	11/13/2020		4100-031400-5230-	- - .00	13.50	95005	Communications	01744
00000	000112		932499997-11/20	11/13/2020		4100-031400-5230-	- - .00	88.49	95005	Communications	01744
						CHECK TOTAL	.00	101.99			
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-031400-5230-	- - .00	123.25	95008	Communications	01744
						CHECK TOTAL	.00	123.25			
						CLASS TOTAL	.00	1,019.80			
						ACH TOTAL		.00			
						CHK TOTAL		1,019.80			

\*\*CORRECTION & DETENTION\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000329	RIVERSIDE REGIONAL JAIL	642	11/13/2020		4100-033200-7001-	.00	23,736.00	94985	Adult Incarceration	01744
						CHECK TOTAL	.00	23,736.00			
						CLASS TOTAL	.00	23,736.00			
						ACH TOTAL		.00			
						CHK TOTAL		23,736.00			

\*\* BUILDING INSPECTIONS \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000199	PURCHASE POWER	PP-VARIOUS11/20	11/13/2020		4100-034100-5210-	- .00	19.30	94980	Postage	01744
						CHECK TOTAL	.00	19.30			
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-034100-5230-	- .00	58.59	95008	Communications	01744
						CHECK TOTAL	.00	58.59			
						CLASS TOTAL	.00	77.89			
						ACH TOTAL		.00			
						CHK TOTAL		77.89			

\*\* ANIMAL CONTROL \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002374	DISPUTANTA ANIMAL HOSPITA	234307	11/13/2020		4100-035100-3110-	- - .00	87.00	94930	Medical/Hospital Services	01744
00000	002374		234308	11/13/2020		4100-035100-3110-	- - .00	87.00	94930	Medical/Hospital Services	01744
00000	002374		234309	11/13/2020		4100-035100-3110-	- - .00	87.00	94930	Medical/Hospital Services	01744
00000	002374		234311	11/13/2020		4100-035100-3110-	- - .00	87.00	94930	Medical/Hospital Services	01744
00000	002374		234312	11/13/2020		4100-035100-3110-	- - .00	140.35	94930	Medical/Hospital Services	01744
						CHECK TOTAL	.00	488.35			
00000	000451	FARMERS UNITED INC	120373	11/13/2020		4100-035100-6002-	- - .00	171.25	94943	Food Supplies & Food Service	01744
00000	000451		120605	11/13/2020		4100-035100-6002-	- - .00	128.75	94943	Food Supplies & Food Service	01744
						CHECK TOTAL	.00	300.00			
00000	003083	PETA MOBILE CLINIC DIV.	1849367	11/13/2020		4100-035100-3110-	- - .00	140.00	94976	Medical/Hospital Services	01744
00000	003083		1854171	11/13/2020		4100-035100-3110-	- - .00	110.00	94976	Medical/Hospital Services	01744
00000	003083		1859864	11/13/2020		4100-035100-3110-	- - .00	50.00	94976	Medical/Hospital Services	01744
00000	003083		1861004	11/13/2020		4100-035100-3110-	- - .00	70.00	94976	Medical/Hospital Services	01744
00000	003083		1877171	11/13/2020		4100-035100-3110-	- - .00	160.00	94976	Medical/Hospital Services	01744
						CHECK TOTAL	.00	530.00			
00000	000114	VERIZON WIRELESS	9865688048	11/13/2020		4100-035100-5230-	- - .00	72.59	95008	Communications	01744
00000	000114		9865688049	11/13/2020		4100-035100-5230-	- - .00	121.18	95008	Communications	01744
						CHECK TOTAL	.00	193.77			
						CLASS TOTAL	.00	1,512.12			
						ACH TOTAL		.00			
						CHK TOTAL		1,512.12			

\*\* EMERGENCY SERVICES \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000446	CUMMINS ATLANTIC LLC	L5-31272	11/13/2020		4100-035500-3000-	- - .00	473.18	94925	Contractual Services	01744
00000	000446		L5-31275	11/13/2020		4100-035500-3000-	- - .00	726.33	94925	Contractual Services	01744
00000	000446		L5-34297	11/13/2020		4100-035500-3000-	- - .00	242.54	94925	Contractual Services	01744
00000	000446		L5-34298	11/13/2020		4100-035500-3000-	- - .00	197.22	94925	Contractual Services	01744
00000	000446		L5-34299	11/13/2020		4100-035500-3000-	- - .00	197.22	94925	Contractual Services	01744
00000	000446		L5-34300	11/13/2020		4100-035500-3000-	- - .00	242.54	94925	Contractual Services	01744
00000	000446		L5-34301	11/13/2020		4100-035500-3000-	- - .00	335.00	94925	Contractual Services	01744
00000	000446		L5-34302	11/13/2020		4100-035500-3000-	- - .00	269.83	94925	Contractual Services	01744
00000	000446		L5-34303	11/13/2020		4100-035500-3000-	- - .00	269.83	94925	Contractual Services	01744
00000	000446		L5-34304	11/13/2020		4100-035500-3000-	- - .00	275.83	94925	Contractual Services	01744
						CHECK TOTAL	.00	3,229.52			
00000	003315	MOBILE COMMUNICATIONS AME	80051054	11/13/2020		4100-035500-3000-	- - .00	345.00	94970	Contractual Services	01744
00000	003315		80051055	11/13/2020		4100-035500-3000-	- - .00	232.00	94970	Contractual Services	01744
00000	003315		80051056	11/13/2020		4100-035500-3000-	- - .00	398.50	94970	Contractual Services	01744
00000	003315		80051057	11/13/2020		4100-035500-3000-	- - .00	936.10	94970	Contractual Services	01744
00000	003315		80051058	11/13/2020		4100-035500-3000-	- - .00	300.50	94970	Contractual Services	01744
						CHECK TOTAL	.00	2,212.10			
00000	000112	VERIZON	826976917-OCT20	11/13/2020		4100-035500-5230-	- - .00	59.59	95005	Communications	01744
						CHECK TOTAL	.00	59.59			
00000	000114	VERIZON WIRELESS	9865688048	11/13/2020		4100-035500-5230-	- - .00	111.75	95008	Communications	01744
00000	000114		9865688049	11/13/2020		4100-035500-5230-	- - .00	416.24	95008	Communications	01744
						CHECK TOTAL	.00	527.99			
						CLASS TOTAL	.00	6,029.20			
						ACH TOTAL		.00			
						CHK TOTAL		6,029.20			

\*\* SANITATION DEPARTMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003144	BAY DISPOSAL & RECYCLING	512465	11/13/2020		4100-042300-3101-	- - .00	1,507.70	94906	Disposal Services	01744
00000	003144		512468	11/13/2020		4100-042300-3101-	- - .00	124.58	94906	Disposal Services	01744
00000	003144		512953	11/13/2020		4100-042300-3101-	- - .00	125.36	94906	Disposal Services	01744
00000	003144		536193	11/13/2020		4100-042300-3101-	- - .00	93.44	94906	Disposal Services	01744
						CHECK TOTAL	.00	1,851.08			
00000	003377	BAY DISPOSAL SMITHFIELD	491	11/13/2020		4100-042300-3101-	- - .00	8,908.79	94907	Disposal Services	01744
						CHECK TOTAL	.00	8,908.79			
00000	003406	E AND E UNLIMITED	0015737	11/13/2020		4100-042300-3310-	- - .00	93.94	94935	Repairs & Maintenance	01744
00000	003406		0016466	11/13/2020		4100-042300-3310-	- - .00	348.64	94935	Repairs & Maintenance	01744
						CHECK TOTAL	.00	442.58			
00000	002899	EMEDCO, INC.	9344741824	11/13/2020		4100-042300-6009-	- - .00	207.70	94941	Vehicle/Powered Equip Supplies	01744
						CHECK TOTAL	.00	207.70			
00000	000241	SURRY EQUIPMENT, INC.	386630	11/13/2020		4100-042300-6009-	- - .00	169.95	94995	Vehicle/Powered Equip Supplies	01744
						CHECK TOTAL	.00	169.95			
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-042300-5230-	- - .00	236.50	95008	Communications	01744
						CHECK TOTAL	.00	236.50			
						CLASS TOTAL	.00	11,816.60			
						ACH TOTAL		.00			
						CHK TOTAL		11,816.60			

\*\* MAINTENANCE DEPARTMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	001154	AMERIGAS-PETERSBURG	3113286674	11/13/2020		4100-043200-5120-	- - .00	282.55	94900	Heating Services	01744
						CHECK TOTAL	.00	282.55			
00000	003282	ARAMARK	22807299	11/13/2020		4100-043200-6011-	- - .00	1,732.49	94902	Uniforms & Wearing Apparel	01744
						CHECK TOTAL	.00	1,732.49			
00000	001556	BAILEY ALFRED L.	200002000	11/13/2020		4100-043200-3310-	- - .00	431.25	94905	Repairs & Maintenance	01744
00000	001556		20109001	11/13/2020		4100-043200-3310-	- - .00	150.00	94905	Repairs & Maintenance	01744
00000	001556		202001019	11/13/2020		4100-043200-3310-	- - .00	95.00	94905	Repairs & Maintenance	01744
00000	001556		20201104	11/13/2020		4100-043200-3310-	- - .00	450.00	94905	Repairs & Maintenance	01744
00000	001556		202011401	11/13/2020		4100-043200-3310-	- - .00	131.25	94905	Repairs & Maintenance	01744
00000	001556		20201411	11/13/2020		4100-043200-3310-	- - .00	362.50	94905	Repairs & Maintenance	01744
00000	001556		2020444	11/13/2020		4100-043200-3310-	- - .00	400.25	94905	Repairs & Maintenance	01744
						CHECK TOTAL	.00	2,020.25			
00000	001066	CINTAS FIRE PROTECTION	036J021286	11/13/2020		4100-043200-3000-	- - .00	452.00	94917	Contractual Services	01744
00000	001066		036J021330	11/13/2020		4100-043200-3000-	- - .00	1,028.23	94917	Contractual Services	01744
00000	001066		036J021345	11/13/2020		4100-043200-3000-	- - .00	372.00	94917	Contractual Services	01744
						CHECK TOTAL	.00	1,852.23			
00000	003150	COCKE'S CROSSING	973	11/13/2020		4100-043200-3310-	- - .00	200.00	94920	Repairs & Maintenance	01744
						CHECK TOTAL	.00	200.00			
00000	000062	COWLING BROTHERS	157300	11/13/2020		4100-043200-5840-	- - .00	138.85	94922	Building Repairs	01744
00000	000062		158836	11/13/2020		4100-043200-5840-	- - .00	27.52	94922	Building Repairs	01744
00000	000062		159339	11/13/2020		4100-043200-5840-	- - .00	31.19	94922	Building Repairs	01744
						CHECK TOTAL	.00	197.56			
00000	001614	DIRECTV	68241339X201026	11/13/2020		4100-043200-6001-	- - .00	116.58	94929	Office Supplies	01744
						CHECK TOTAL	.00	116.58			
00000	000140	JOHNSON BROTHERS	18891	11/13/2020		4100-043200-5840-	- - .00	47.94	94958	Building Repairs	01744
00000	000140		18894	11/13/2020		4100-043200-5840-	- - .00	4.50	94958	Building Repairs	01744
						CHECK TOTAL	.00	52.44			
00000	003221	L.J. JOHNSON CONSTRUCTION	LJJ-PAINT-11/20	11/13/2020		4100-043200-5840-	- - .00	1,183.00	94963	Building Repairs	01744
						CHECK TOTAL	.00	1,183.00			
00000	000880	OESSCO	0000062817	11/13/2020		4100-043200-3310-	- - .00	489.63	94974	Repairs & Maintenance	01744
						CHECK TOTAL	.00	489.63			
00000	003317	ORKIN	207525044	11/13/2020		4100-043200-3000-	- - .00	588.12	94975	Contractual Services	01744
00000	003317		207525046	11/13/2020		4100-043200-3000-	- - .00	156.12	94975	Contractual Services	01744
						CHECK TOTAL	.00	744.24			
00000	003520	PLACE RENEWED, LLC.	1001	11/13/2020		4100-043200-3000-	- - .00	510.00	94978	Contractual Services	01744
00000	003520		1002	11/13/2020		4100-043200-3000-	- - .00	540.00	94978	Contractual Services	01744
						CHECK TOTAL	.00	1,050.00			
00842	000810	SOUTHEASTERN LABORATORIES	84900	11/13/2020		4100-043200-6007-	- - .00	872.00	94991	Repair/Maintenance Supplies	01744
						CHECK TOTAL	.00	872.00			

\*\* MAINTENANCE DEPARTMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	001810	STAPLES BUSINESS CREDIT	7312751163-0-2	11/13/2020		4100-043200-6005-	- - .00	176.21	94993	Laundry/Janitorial Supplies	01744
00000	001810		7312751163-0-3	11/13/2020		4100-043200-6001-	- - .00	184.00	94993	Office Supplies	01744
00000	001810		7312751163-1-1	11/13/2020		4100-043200-6001-	- - .00	189.69-	94993	Office Supplies	01744
00000	001810		7316635606-0-1	11/13/2020		4100-043200-6005-	- - .00	690.58	94993	Laundry/Janitorial Supplies	01744
00000	001810		7317536828-0-1	11/13/2020		4100-043200-6005-	- - .00	532.77	94993	Laundry/Janitorial Supplies	01744
						CHECK TOTAL	.00	1,393.87			
00000	002249	THERMO-TROL SYSTEMS, INC.	8723110-8	11/13/2020		4100-043200-3000-	- - .00	1,578.00	94998	Contractual Services	01744
00000	002249		8723220-4	11/13/2020		4100-043200-3000-	- - .00	712.35	94998	Contractual Services	01744
00000	002249		8723251-1	11/13/2020		4100-043200-3000-	- - .00	184.25	94998	Contractual Services	01744
						CHECK TOTAL	.00	2,474.60			
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-043200-5230-	- - .00	291.63	95008	Communications	01744
						CHECK TOTAL	.00	291.63			
						CLASS TOTAL	.00	14,953.07			
						ACH TOTAL		.00			
						CHK TOTAL		14,953.07			

\*\* CARES ACT ROUND 1 \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00856	003439	ACHIEVE ONE, LLC	202651	11/13/2020		4100-054001-8107-	- - .00	37,894.72	94897	EDP Equipment	01744
						CHECK TOTAL	.00	37,894.72			
00000	002017	AGOR PAULA HANNAFORD	PHA-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94899	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003517	ANDRULOT WILLIAM	AW-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94901	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003282	ARAMARK	22829928	11/13/2020		4100-054001-6000-	- - .00	134.50	94902	Disaster Supplies/Materials	01744
						CHECK TOTAL	.00	134.50			
00000	000672	ATCO INTERNATIONAL	I0565795	11/13/2020		4100-054001-6000-	- - .00	124.50	94903	Disaster Supplies/Materials	01744
						CHECK TOTAL	.00	124.50			
00000	003230	BOTACH INC.	6339813	11/13/2020		4100-054001-6000-	- - .00	1,247.74	94909	Disaster Supplies/Materials	01744
						CHECK TOTAL	.00	1,247.74			
00000	000517	BROWN LELA MAE	LMB-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94910	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003244	BROWN LORRAINE RAWLINGS	LRB-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94911	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003428	BUIE CHRISTIE	CB-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94912	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	001317	BYRD EVA LOUISE	ELB-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94913	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003435	CALHOUN MONICA	MC-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94914	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003395	CYPRESS PAULETTE	PC-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94926	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	001060	DOBIE ADDIE	AD-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94931	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	002330	DREW ELIZA	ED-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94934	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	002006	EDMONDS JOHN HERBERT, JR.	JHE-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94937	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003437	EGGLESTON HELEN	HE-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94938	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	000001	ELLIS A JANE	JAE-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	50.00	94940	Professional Services	01744
						CHECK TOTAL	.00	50.00			

\*\* CARES ACT ROUND 1 \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003003	ETCHISON JUDITH	JE-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94942	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	002659	FASTENAL COMPANY	VAFRA139468	11/13/2020		4100-054001-6000-	- - .00	145.95	94944	Disaster Supplies/Materials	01744
						CHECK TOTAL	.00	145.95			
00000	003077	FIBISH SUE ANN	SAF-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94945	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003519	FISHER PATRICIA	PF-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94946	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003514	FULGHAM TIMOTHY	TF-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94947	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	000782	GAY EUNICE	EG-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94949	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003515	GRIGG PATRICIA	PG-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94951	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	002476	HANKS JAMSA JULIE	JJH-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94952	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003432	HENDRICKS KRISTI	KH-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	50.00	94953	Professional Services	01744
						CHECK TOTAL	.00	50.00			
00000	003390	JENNINGS DORA	DJ-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	50.00	94956	Professional Services	01744
						CHECK TOTAL	.00	50.00			
00000	003399	JOHNSON JACQUELYN	JJ-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	50.00	94959	Professional Services	01744
						CHECK TOTAL	.00	50.00			
00000	002731	JONES CHELSEA D.	CDJ-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94960	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	002736	JONES CRYSTAL D.	CDJ-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94961	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00855	000153	KUSTOM SIGNALS, INC.	578749	11/13/2020		4100-054001-6000-	- - .00	17,960.00	94962	Disaster Supplies/Materials	01744
						CHECK TOTAL	.00	17,960.00			
00000	002977	MAYO SARAH ANNETTE	SAM-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94964	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	001320	MCFARLAND NATASHA W.	NWM-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94965	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003431	MILBURN ERNEST	EM-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	50.00	94967	Professional Services	01744
						CHECK TOTAL	.00	50.00			

\*\* CARES ACT ROUND 1 \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002734	MOORE SHAVONNE D.	SDM-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94971	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003168	NELSON ARTHUR	AN-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94972	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	002101	NEWBY SHEVONNE	SN-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94973	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	002003	PIERRE MONEE I.	MIP-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94977	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003516	POWERS SHERRI	SP-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94979	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003434	REDMON CAROLYN	CR-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	50.00	94982	Professional Services	01744
						CHECK TOTAL	.00	50.00			
00000	003518	RIGGS BRIAN	BR-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94984	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	001471	SCHAALE JANET M.	JS-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94987	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003438	SHARKEY WILLIAM JR.	WS-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94988	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003073	SPAIN LAURA	LS-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94992	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	001810	STAPLES BUSINESS CREDIT	7306009805-0-3	11/13/2020		4100-054001-6000-	- - .00	493.95	94993	Disaster Supplies/Materials	01744
						CHECK TOTAL	.00	493.95			
00000	003391	THOMAS ALLISON EDWARDS	AET-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	94999	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	002976	TOOTHMAN ROBIN LYNN	RLT-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	95001	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	000274	TRI CITY OFFICE PRODUCTS	0136298-001	11/13/2020		4100-054001-6000-	- - .00	586.00	95002	Disaster Supplies/Materials	01744
						CHECK TOTAL	.00	586.00			
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-054001-5230-	- - .00	56.88	95008	Communications	01744
						CHECK TOTAL	.00	56.88			
00000	000455	VIRGINIA DINER	VAD-SURRY1-1104	11/13/2020		4100-054001-3100-	- - .00	1,000.00	95009	Professional Services	01744
00000	000455		VAD-SURRY1-1110	11/13/2020		4100-054001-3100-	- - .00	1,000.00	95009	Professional Services	01744
						CHECK TOTAL	.00	2,000.00			
00000	003513	WEECH BRENDA	BW-POLL-NOV20	11/13/2020		4100-054001-3100-	- - .00	100.00	95011	Professional Services	01744
						CHECK TOTAL	.00	100.00			

\*\* CARES ACT ROUND 1 \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002628	WILLIAMS SHARON Y.	SYW-POLL-NOV20	11/13/2020		4100-054001-3100-	- .00	100.00	95014	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	000520	WOMBLE SHIRLEY D	SDW-POLL-NOV20	11/13/2020		4100-054001-3100-	- .00	100.00	95016	Professional Services	01744
						CHECK TOTAL	.00	100.00			
00000	003388	WOODEN SHARON	SW-POLL-NOV20	11/13/2020		4100-054001-3100-	- .00	100.00	95017	Professional Services	01744
						CHECK TOTAL	.00	100.00			
						CLASS TOTAL	.00	64,744.24			
						ACH TOTAL		.00			
						CHK TOTAL		64,744.24			

\*\*PARKS & REC ADMINISTRATION\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	002968	BIRSCH INDUSTRIES, INC.	862526	11/13/2020		4100-071100-6005-	- - .00	101.77	94908	Laundry/Janitorial Supplies	01744
						CHECK TOTAL	.00	101.77			
00000	002196	ULINE	124119544	11/13/2020		4100-071100-6005-	- - .00	121.95	95004	Laundry/Janitorial Supplies	01744
						CHECK TOTAL	.00	121.95			
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-071100-5230-	- - .00	137.19	95008	Communications	01744
						CHECK TOTAL	.00	137.19			
						CLASS TOTAL	.00	360.91			
						ACH TOTAL		.00			
						CHK TOTAL		360.91			

\*\*MARINA OPERATIONS\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000291	DOMINION	MARINA-NOV2020	11/13/2020		4100-071600-5110-	- .00	97.46	94933	Electrical Services	01744
						CHECK TOTAL	.00	97.46			
						CLASS TOTAL	.00	97.46			
						ACH TOTAL		.00			
						CHK TOTAL		97.46			

\*\*PLANNING DEPARTMENT\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000199	PURCHASE POWER	PP-VARIOUS11/20	11/13/2020		4100-081100-5210-	- - .00	64.62	94980	Postal Services	01744
						CHECK TOTAL	.00	64.62			
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-081100-5230-	- - .00	83.00	95008	Communications	01744
						CHECK TOTAL	.00	83.00			
						CLASS TOTAL	.00	147.62			
						ACH TOTAL		.00			
						CHK TOTAL		147.62			

\*\* ECONOMIC DEVELOPMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	001873	CHAS R. SHECKLER, INC.	JO9616-NOV20	11/13/2020		4100-081500-3100-	- .00	3,300.00	94916	Professional Services	01744
						CHECK TOTAL	.00	3,300.00			
00000	003509	EARLEY CONTRACTING CORP.	10302020-02	11/13/2020		4100-081500-3100-	- .00	39,520.00	94936	Professional Services	01744
						CHECK TOTAL	.00	39,520.00			
						CLASS TOTAL	.00	42,820.00			
						ACH TOTAL		.00			
						CHK TOTAL		42,820.00			

\*\*TOURISM\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-081550-5230-	- .00	59.20	95008	Communications	01744
						CHECK TOTAL	.00	59.20			
						CLASS TOTAL	.00	59.20			
						ACH TOTAL		.00			
						CHK TOTAL		59.20			

\*\* OFFICE ON YOUTH \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000199	PURCHASE POWER	PP-VARIOUS11/20	11/13/2020		4100-084100-5210-	- - .00	29.00	94980	Postal Services	01744
						CHECK TOTAL	.00	29.00			
00000	000267	SMITHFIELD NEWSMEDIA, LLC RENEW-OOY-11/20	RENEW-OOY-11/20	11/13/2020		4100-084100-6012-	- - .00	25.00	94990	Books & Subscriptions	01744
						CHECK TOTAL	.00	25.00			
00000	000114	VERIZON WIRELESS	9865688048	11/13/2020		4100-084100-5230-	- - .00	72.59	95008	Communications	01744
00000	000114		9865688049	11/13/2020		4100-084100-5230-	- - .00	48.59	95008	Communications	01744
						CHECK TOTAL	.00	121.18			
						CLASS TOTAL	.00	175.18			
						ACH TOTAL		.00			
						CHK TOTAL		175.18			

\*\* WORKFORCE DEVELOPMENT \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000114	VERIZON WIRELESS	9865688049	11/13/2020		4100-084200-5230-	- .00	72.59	95008	Communications	01744
						CHECK TOTAL	.00	72.59			
						CLASS TOTAL	.00	72.59			
						ACH TOTAL		.00			
						CHK TOTAL		72.59			

\*\*RESCUE SQUAD BUILDING\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000449	COGGIN ELECTRICAL, INC	R0-06-26-1B	11/13/2020		4200-094220-3100-	- .00	1,286.00	94921	Professional Services	01744
						CHECK TOTAL	.00	1,286.00			
00853	003496	CREST FOODSERVICE EQUIPME	223398	11/13/2020		4200-094220-8102-	- .00	9,065.00	94923	Furniture and Fixtures	01744
						CHECK TOTAL	.00	9,065.00			
						CLASS TOTAL	.00	10,351.00			
						ACH TOTAL		.00			
						CHK TOTAL		10,351.00			

\*\*TECHNOLOGY UPGRADES\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00856	003439	ACHIEVE ONE, LLC	202651	11/13/2020		4200-094250-8207-	.00	25,000.00	94897	EDP Equipment	01744
						CHECK TOTAL	.00	25,000.00			
						CLASS TOTAL	.00	25,000.00			
						ACH TOTAL		.00			
						CHK TOTAL		25,000.00			

\*\*FIRE SUPPRESSION SYSTEM\*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000900	RICKMOND GENERAL CONTRACT	1-FIREPUMP11/20	11/13/2020		4200-094255-8102-	- .00	86,707.00	94983	Fire Supression System	01744
						CHECK TOTAL	.00	86,707.00			
						CLASS TOTAL	.00	86,707.00			
						ACH TOTAL		.00			
						CHK TOTAL		86,707.00			

Mandated Expenditures

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00849	001576	CENTRA HEALTH	695767	11/13/2020		4204-053500-3186-	- - .00	5,330.00	94915	Alternative Day Placement	01744
00844	001576		695768	11/13/2020		4204-053500-3186-	- - .00	3,247.00	94915	Alternative Day Placement	01744
00848	001576		695769	11/13/2020		4204-053500-3186-	- - .00	3,247.00	94915	Alternative Day Placement	01744
00847	001576		695770	11/13/2020		4204-053500-3186-	- - .00	3,247.00	94915	Alternative Day Placement	01744
00846	001576		695771	11/13/2020		4204-053500-3186-	- - .00	3,247.00	94915	Alternative Day Placement	01744
00845	001576		695772	11/13/2020		4204-053500-3186-	- - .00	3,247.00	94915	Alternative Day Placement	01744
CHECK TOTAL							.00	21,565.00			
CLASS TOTAL							.00	21,565.00			
ACH TOTAL								.00			
CHK TOTAL								21,565.00			

\*\* CARES ACT ROUND 1 \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003249	SURRY COUNTY ECONOMIC	MOU-MARKET11/20	11/13/2020		4601-054001-5630-	- - .00	300,000.00	94994	Grants to Businesses	01744
						CHECK TOTAL	.00	300,000.00			
00000	003249	SURRY COUNTY ECONOMIC	MOUSMALBUS11/20	11/13/2020		4601-054001-5630-	- - .00	100,000.00	95021	Grants to Businesses	01744
						CHECK TOTAL	.00	100,000.00			
						CLASS TOTAL	.00	400,000.00			
						ACH TOTAL		.00			
						CHK TOTAL		400,000.00			

Economic Dev Expenditures

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	003249	SURRY COUNTY ECONOMIC	MOU-LOCMAR11/20	11/13/2020		4601-081500-8216-	- .00	100,000.00	95019	Obici Local Market Grant	01744
						CHECK TOTAL	.00	100,000.00			
00000	003249	SURRY COUNTY ECONOMIC	MOU-OBICI-11/20	11/13/2020		4601-081500-8215-	- .00	45,000.00	95020	Obici Covid Grant	01744
						CHECK TOTAL	.00	45,000.00			
						CLASS TOTAL	.00	145,000.00			
						ACH TOTAL		.00			
						CHK TOTAL		145,000.00			

\*\* Utilities Division \*\*

P.O. NO.	VENDOR NO.	VENDOR NAME	INVOICE NO.	CHECK DATE	A/P ACCRL	ACCOUNT NO.	DISCOUNT AMOUNT	NET AMOUNT	CHECK/ACH NO.	DESCRIPTION	BATCH
00000	000291	DOMINION	W/WTR-NOV20	11/13/2020		4800-330801-5102-	- .00	35.08	94933	Electrical Services	01744
00000	000291		2ND METER-NOV20	11/13/2020		4800-330801-5102-	- .00	59.51	94933	Electrical Services	01744
00000	000291		258 LIB-NOV2020	11/13/2020		4800-330801-5102-	- .00	272.41	94933	Electrical Services	01744
			CHECK TOTAL				.00	367.00			
00000	000112	VERIZON	130996751-NOV20	11/13/2020		4800-330801-5230-	- .00	107.31	95005	Communications	01744
			CHECK TOTAL				.00	107.31			
			CLASS TOTAL				.00	474.31			
			ACH TOTAL					.00			
			CHK TOTAL					474.31			
			FINAL TOTAL				.00	905,077.48-			
			ACH TOTAL					.00			
			CHK TOTAL					905,077.48			

I HEREBY APPROVE THIS REGISTER FOR PAYMENT WITH EXCEPTIONS LISTED BELOW OR PREVIOUSLY DOCUMENTED.  
 THE TOTAL 905,077.48 EQUALS THE WEEKLY LOG SHEET TOTALS AS ADJUSTED.

\_\_\_\_\_  
 DATE

\_\_\_\_\_  
 DIRECTOR OF FINANCE

\_\_\_\_\_  
 DATE

\_\_\_\_\_  
 DIRECTOR OF FINANCE

**JANUARY AGENDA NOTE**

**Agenda Item: Approval of January 7, 2021 Payables (For Month of November)**

	<b><i>FY 19-20</i></b>	<b><i>FY 20-21</i></b>	<b><i>TOTAL</i></b>
	<b>PAYABLES</b>	<b>PAYABLES</b>	
General Fund	\$ -	\$ 397,284.11	\$ 397,284.11
Debt Services	\$ -	\$ -	\$ -
Capital	\$ -	\$ 144,163.00	\$ 144,163.00
Water & Sewer	\$ -	\$ 15,414.13	\$ 15,414.13
CSA	\$ -	\$ 56,754.17	\$ 56,754.17
Economic Dev.	\$ -	\$ 611,460.00	\$ 611,460.00
Juror Payments	\$ -	\$ -	\$ -
<b>Total Payables</b>	\$ -	\$ 1,225,075.41	\$ 1,225,075.41

**Required Action:**

~ Approve payables for January 7, 2021 in the amount of  
\$ 1,225,075.41

**Item Template:** BOSM January 7, 2021

**Item Title:** Grayland Property Acquisition - Resolution 2021-01

**Suggested Action:** Approve Resolution 2021-01 authorizing the purchase of the property located in the County in the amount of \$664,600 and authorize the County Administrator to execute required documents.

**Item Type:**  
Resolution

**Item ID:**  
2021-01

**Submitting Department:**  
Administration

**Drafter:**  
Melissa Rollins

**Meeting Body:**  
Board of Supervisors

**Meeting Date:**  
January 7, 2021 12:00 AM

**Agenda Section:**  
Unfinished Business

**Is this a budgeted item?** yes

**If yes, include budgeted amount:** \$664,600

**Total Project Cost:** \$664,600

**Description of Presented Item:** Resolution #2021-01 authorizes the approval of purchase of property, parcels 67-2 and 67-3 pursuant to the purchase and sale agreement in the amount of \$664,600 and authorizes the administrator to execute all applicable documents related to the purchase now that the 60 day inspection decided upon in November is near expiration. This will solidify the purchase option whereby the County retains ownership of the timber on the parcels. Mr. Yoti Jabri, Economic Development Director has provided a site prospectus on the property for your review.

RESOLUTION **XX**

AT A VIRTUAL MEETING OF THE SURRY COUNTY BOARD OF SUPERVISORS HELD  
JANUARY 7, 2021 AT 7:00 P.M.

PRESENT:

VOTE:

The Honorable Robert Elliott, Chair	_____
The Honorable Michael H. Drewry, Vice-Chair	_____
The Honorable Judy S. Lyttle	_____
The Honorable Kenneth R. Holmes	_____
The Honorable Timothy Calhoun	_____

**RESOLUTION OF THE BOARD OF SUPERVISORS TO APPROVE PURCHASE OF  
PROPERTY LOCATED IN SURRY COUNTY AND TO AUTHORIZE THE COUNTY  
ADMINISTRATOR TO EXECUTE DOCUMENTS NECESSARY TO PURCHASE  
THE PROPERTY**

---

**WHEREAS**, Section 15.2-1800 of the Code of Virginia allows localities to purchase real property within its jurisdiction for public use; and

**WHEREAS**, the Board of Supervisors for the County of Surry, Virginia, deems it in the best interest of the County to acquire, for public use, parcels 67-2 and 67-3, located in the County of Surry, Virginia, and as further identified in the attached map (the “Property”); and

**WHEREAS**, pursuant to the Purchase and Sale Agreement, the Board of Supervisors agrees to purchase the Property for \$664,600.00.

**NOW, THEREFORE, BE IT RESOLVED**, by the Surry County Board of Supervisors:

§1. That the Board of Supervisors hereby authorizes the purchase of the Property for \$664,600.00; and

§ 2. That the County Administrator is hereby authorized to execute, for and on behalf of the County, all documents including any documents required by the title insurance company, necessary to purchase the Property.

The undersigned hereby certifies that she is Clerk to the Board of Supervisors, and that the following resolution was properly made, seconded, and approved by the Board of Supervisors on January 7, 2021, and that said resolution has not been subsequently revoked or otherwise modified.

\_\_\_\_\_  
Melissa Rollins, County Administrator/Clerk  
Board of Supervisors

\_\_\_\_\_  
Date

I, \_\_\_\_\_, Chair of the Board of Supervisors do hereby certify that Melissa Rollins is Clerk to the Board and that the foregoing resolution remains in full effect and has not been revoked or modified.

\_\_\_\_\_  
Chair, Surry County Board of Supervisors  
Surry County, Virginia

## PURCHASE AND SALE AGREEMENT

THIS PURCHASE AND SALE AGREEMENT (this "Agreement") is made this 6th day of November, 2020 by and among **GRAYLAND COMPANY, L.P.**, a Virginia limited partnership ("Seller"), and **THE BOARD OF SUPERVISORS OF SURRY COUNTY, VIRGINIA** ("Buyer").

### RECITALS

Seller owns the real property more particularly described in Exhibit A attached hereto (the "Property"), together with all improvements thereon and appurtenances thereunto belonging. Buyer wishes to purchase, and the Seller desires to sell the Property on the terms and conditions set forth herein.

### WITNESSETH

NOW, THEREFORE, in consideration of the mutual agreements herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. Sale and Purchase. Seller hereby agrees to sell and convey unto Buyer, and Buyer hereby agrees to purchase and accept from Seller, the Property.
2. Purchase Price. The purchase price ("Purchase Price") for the Property shall be determined by Buyer's selection of one of the two following options by written notice to Seller delivered no later than the expiration of the Inspection Period (defined below). In the event Buyer fails to notify Seller of its selection of one of the two following options prior to the expiration of the Inspection Period, Buyer shall be deemed to have selected option (b) below.
  - a. Six Hundred Thousand and 00/100 Dollars (\$600,000), in gross and not by the acre, plus Seller's reservation of the right to harvest a portion of the timber on the Property as follows. If Buyer selects this option, Seller shall retain the right to cut and remove the standing timber located on sixty (60) acres of Tract 8 of the Property shown on Exhibit A hereto. Prior to any timber removal from the Property by either party, Seller and Buyer shall mutually and reasonably agree on the configuration and location the sixty (60) acres comprising Seller's portion of the standing timber based on Buyer's intended use of the Property. The parties agree to cooperate in good faith to agree upon the areas to be harvested and the exact timing of such removal, recognizing that proper weather conditions are needed for an efficient harvest. Seller shall conduct its timber removal on the Property in accordance with current industry standards and all applicable rules and regulations of the Commonwealth of Virginia, including, but not limited to the Virginia Seed Tree Law (Code of Virginia §10.1- 1162, et. seq.). The parties agree to cooperate in good faith during the term of this Agreement regarding interim timber management, such as periodic thinning if practical, and shall coordinate timber removal to minimize the effect on Buyer's

use of the Property. Seller agrees that no timber shall be removed from Tract 8 prior to the date which is twenty (20) years from the date of the Agreement (the (the "Restriction Expiration Date") without Buyer's consent. After the Restriction Expiration Date, if the timber on Tract 8 has not been cut, Seller may at any time thereafter cut and remove the standing timber located on sixty (60) acres of Tract 8. If the parties have not agreed in writing on the configuration of Seller's 60-acre portion of the standing timber prior to the Restriction Expiration Date, then Seller may thereafter cut the standing timber on up to sixty (60) acres of Tract 8 in a configuration reasonably determined by Seller to minimize the effect on Buyer's use of the Property.

b. Six Hundred Sixty-four Thousand Six Hundred and 00/100 Dollars (\$664,600), in gross and not by the acre. If Buyer selects this option, Buyer shall deposit ten percent (10%) of the Purchase Price in cash (the "Deposit") with Seller as earnest money to bind the Agreement. The Deposit shall be applied and credited to the Purchase Price to be paid by Buyer at Settlement or forfeited to Seller in the event of a default by Buyer hereunder.

3. Inspections; Settlement. (a) For a period of sixty (60) days following the date of this Agreement (the "Inspection Period"), Buyer and its representatives, consultants and contractors may enter upon the Property upon twenty-four (24) hours' prior notice to Seller for the purpose of making such inspections and tests regarding the Property as Buyer deems necessary or desirable, including, without limitation, Buyer's determination of the availability of water, sewer and other public services and access in order for the Property to be used as a potential industrial park. Buyer shall obtain Seller's approval before undertaking any intrusive, destructive or invasive testing, and any soil borings, which approval Seller may withhold in its sole discretion. Buyer shall provide Seller with copies of any reports generated pursuant to such inspections and tests regarding the Property. If for any reason Buyer does not wish to proceed with the purchase of the Property, it shall notify Seller of its election to terminate this Agreement on or before the expiration of the Inspection Period, at which time Seller will return to Buyer the Deposit and this Agreement shall terminate without further liability on any party.

(b) If Buyer does not elect to terminate this Agreement prior to the expiration of the Inspection Period, then this Agreement shall remain in full force and effect, and the closing of the purchase and sale of the Property ("Settlement") shall occur at the offices of Seller's attorney or such other location as the parties shall agree on or before the date that is five (5) business days following the expiration or earlier termination of the Inspection Period. The amount of the Purchase Price shall be paid by Buyer to Seller at Settlement in immediately available funds.

4. Repair of Damage; Indemnity. Damage to the Property resulting from any inspection or testing conducted by or at the direction of Buyer will be repaired by Buyer so that the Property is restored to its condition prior to the inspection or testing. Buyer will indemnify, defend and hold harmless Seller against any claim arising out of activities conducted at the Property by Buyer and its representatives, consultants and contractors and related damage, liability, obligation, claim, suit, cause of action, judgment,

settlement, penalty, fine or cost or expense (including fees and disbursements of attorneys and other professionals and court costs).

5. Insurance. At all times, Buyer shall maintain in effect liability insurance with coverage in an amount not less than \$2,000,000 per occurrence, and prior to entry onto the Property, Buyer shall provide Seller with evidence thereof and that Seller has been named as an additional insured under such insurance.

6. Property and Title. The Property is being sold AS-IS, WHERE-IS and WITH ALL FAULTS, and title shall be conveyed to Buyer by Special Warranty deed.

7. Costs; Prorations. Seller shall pay for the preparation of the deed and the applicable grantor's tax and its attorney's fees. Buyer shall pay all other recording costs and any other expenses of closing. Real estate taxes, assessments and other periodic charges if any, shall be prorated and adjusted as of the date of Settlement.

8. Brokers. Seller and Buyer each represent to the other that they have not negotiated or dealt with any agent or broker regarding this transaction. Seller and Buyer each agree to indemnify and save the other harmless from any liability or expense (including attorney's fees) arising from any claim by any agent or broker for a sales commission or other compensation arising from their respective actions.

9. Applicable Law. This Agreement shall be governed by, and construed in accordance with, the laws of the Commonwealth of Virginia.

10. Binding Effect. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, executors, administrators, personal representatives, successors and assigns.

11. Authority; Further Assurance. Each party warrants and represents to the other party that they have the full power and authority to make, deliver, enter into and perform the terms and conditions of this Agreement. The parties hereto agree to take all such further action as may be reasonably required by any party to fully effectuate the terms and provisions of this Agreement and the transactions contemplated herein.

12. Governing Law. The parties hereto agree that all matters of construction and interpretation with regard to this Agreement shall be governed by the laws of the Commonwealth of Virginia.

13. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which when taken together shall constitute one and the same instrument.

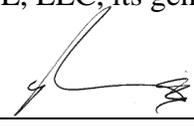
[SIGNATURE PAGES FOLLOW THIS PAGE]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date above first written.

SELLER:

GRAYLAND COMPANY, L.P.

By GRISE, LLC, its general partner

By:   
Name: Russell T. Aaronson, III  
Title: Executive Vice President

BUYER:

THE BOARD OF SUPERVISORS OF SURRY COUNTY, VIRGINIA

By: *Melissa D. Rollins*  
Name: Melissa D. Rollins  
Title: Clerk, Surry County Board of Supervisors

**EXHIBIT A**

**[attached]**







"The Countrie it selfe, I must confesse is a very pleasant land, rich in commodities; and fertile in soyle..."

# County of Surry

"Take the Rural Route to Success"

## Board of Supervisors

Robert Elliott, Chair  
Michael Drewry, Vice-Chair  
Judy Lyttle  
Kenneth Holmes  
William Calhoun

*Melissa D. Rollins*  
County Administration

### Memorandum

To: Surry County Board of Supervisors  
From: Yoti Jabri, Economic Development Director  
Date: January 7, 2020  
Re: Economic Development Report on Grayland Co. Parcels

#### **Site specifications**

Location: U.S. Route 460 (Mahone Highway) and Freemans Mill Pond Road Wakefield, VA

Size: 177.96 Acres

Owner: Grayland Company

Zoning: Agricultural- Rural

Site Use & Topography: Three (3) parcels, Tax Parcel Nos. 67-2, 67-3 and 67-3F, consisting of 177.965 acres; Currently undeveloped and wooded; Parcel 67-3 contains a large row-crop agricultural field with the remainder being wooded generally bordered by Freemans Millpond and undeveloped property to the north, a gravel driveway to the east, a cemetery, undeveloped land, Freemans Pond Road and two (2) residential use properties to the south and undeveloped property, a single family home and Freemans Millpond to the west

Environmental: Phase 1 Environmental Site Assessment Report conducted and did not find any history of Toxic Inventories or Underground Storage Tanks; Parcels appear to have remained undeveloped and for lumber production since the early 1900's or agricultural use; Study found no obvious visual evidence of potential adverse environmental conditions or activities

#### Infrastructure:

- Water: Economic Development and Planning Departments suggests applying for a Groundwater Withdrawal Permit through the Department of Environmental Quality to erect a water tower
- Wastewater: Agreement from Sussex Service Authority (SSA) to manage wastewater and allow connections through SSA wastewater lines on U.S. Route 460, two (2) miles west on U.S. Route 460 from site
- Natural Gas: Columbia Transmission Line 3.2 miles north of site
- Fiber: Mid-Atlantic Broadband Line 3.0 miles west on U.S. 460



"The Countrie it selfe, I must confesse is a very pleasant land, rich in commodities; and fertile in soyle..."

# County of Surry

"Take the Rural Route to Success"

## Board of Supervisors

Robert Elliott, Chair  
Michael Drewry, Vice-Chair  
Judy Lyttle  
Kenneth Holmes  
William Calhoun

*Melissa D. Rollins*  
County Administration

### **Comprehensive Plan/Economic Development Support**

- The 2040 Surry County Comprehensive Plan Economic Strategies include Surry County to consider a timely return on investment in a second industrial park site along the U.S. 460 corridor
- Surry's long-term goal is to develop an economy that can support the delivery of high-quality services without excessive dependence on tax revenue from the Surry Power Station
- The property is strategically located on Route U.S. 460 that is a primary connection to the Port of Virginia (43 miles) and the Port of Richmond (51 miles); The U.S. 460 Corridor links Surry County to Richmond and Hampton Roads regional markets and workforces
- The Commonwealth of Virginia has put an emphasis on acquisitions and site development due to the lack of strategically held sites by localities giving Surry County great leverage for future industrial projects

**Item Template:** BOSM January 7, 2021

**Item Title:** Performance Agreement - Surry LLC Marketplace

**Suggested Action:** Approve the performance agreement between the County, the EDA and Surry Market Place, LLC for the award of grant and local dollars for the establishment of a local market. Upon approval, the agreement will be forwarded to the EDA for consideration and approval.

**Item Type:**  
Action Item

**Item ID:**  
2020-31

**Submitting Department:**  
Administration

**Drafter:**  
Melissa Rollins

**Meeting Body:**  
Board of Supervisors

**Meeting Date:**  
January 7, 2021 12:00 AM

**Agenda Section:**  
Unfinished Business

**Is this a budgeted item?** yes

**If yes, include budgeted amount:** \$300,000 grant funds  
\$300,000 local funds  
\$247,875 In-Kind Contributions per budget worksheet

**Total Project Cost:** \$847,875

**Description of Presented Item:** The performance agreement between the County of Surry, the Surry County Economic Development Authority and Surry Market Place, LLC is enclosed for the Board of Supervisors consideration. The agreement outlines the conditions and performance metrics of the reimbursable grant to Surry Market Place (\$300,000 Obici Foundation Grant Funds and \$300,000 county local funds) to include but not limited to disbursement of funds, order of disbursements, processing of payments and default and repayment obligations. **(Agreement is forthcoming)**

# EXHIBIT A

## Funding Year 1 Local Market Improvements (November 1, 2020 - December 16, 2020)

Funding is needed to support the Local market grocery buildout to include:

- Electrical Improvements/upgrades to support existing refrigeration and meat cutting equipment **\$80,000**. Estimated time of completion: November 1, 2020 through November 20, 2020



- Replacement/Repair of front doors and windows **\$10,000** (right pane has been shattered)  
Estimated time of completion: December 1, 2020 through December 11, 2020



- Local market front roof repair/replacement and signage **\$10,000**  
Estimated time of completion: December 12, 2020 – December 16, 2020



**Grand Opening of Local Market**

OHF Proposed Contribution: **\$100,000**

**Funding Year 2**  
**Exterior Improvements**

(January 2, 2021 – January 30, 2021)

- HVAC Improvements/Upgrades **\$60,000** Estimated time of completion: January 2, 2021 through January 9, 2021
- Parking lot improvements/resurfacing **\$25,000** Estimated time of completion: January 13, 2021 through January, 22, 2021
- Sidewalk Replacement/Improvements **\$15,000** Estimated time of completion: January 25, through January 30, 2021

OHF Proposed Contribution: **\$100,000**

**Funding Year 3**  
**Interior Improvements**

(January 3, 2022 – January 28, 2022)

- Restroom renovations/upgrades **\$85,000** Estimated time of completion: January 3, 2022 through January 21, 2022.
- Ceiling tile replacement **\$15,000** Estimated time of completion: January 24, 2022 through January 28, 2022

OHF Proposed Contribution: **\$100,000**



## Project Budget Worksheet

(Must be accompanied by Budget Narrative)

Sources of Support	Obici Healthcare Foundation	Other Sources <sup>4</sup>	In-Kind Support	Total Budget
<b>PROJECT RESOURCES:</b>				
Foundations	300,000			300000
Federal/State Grant				0
General Budget				0
Other		300000	9875.74	309875.74
				0
<b>TOTAL RESOURCES</b>	<b>300000</b>	<b>300000</b>	<b>9875.74</b>	<b>609875.74</b>
<b>PROJECT BUDGET<sup>1</sup>:</b>				
<b>Personnel:</b>				0
New Positions:				0
Existing Positions:				0
Project Coordinator			408.65	408.65
Econ. Dev. Manager/Planning & Comm Dev. Dir.			3230.77	3230.77
County Admin (M. Rollins)			1173.08	1173.08
Inern and Admin Support			2076.92	2076.92
				0
Fringe (benefits/taxes)			960	960
Consultants			2026.32	2026.32
<i>Subtotal Personnel</i>	0	0	9875.74	9875.74
<b>Other Expenses<sup>2</sup>:</b>				
Store Supplies	5000			5000
Other:				0
				0
<i>Subtotal Other Expenses</i>	5000	0	0	5000
<b>Capital Expenditures (over \$1,000)<sup>3</sup>:</b>				0
Electircal	80,000			80000
Front Door/Windows	10,000			10000
Signage	10,000			10000
Roof Repair	30,000			30000
Restroom Renovations	85,000			85000
Ceiling Replacement	15,000			15000
HVAC improvements		60,000		60,000
Parking lot		25,000		25,000
Sidewalk		15,000		15,000
Shelving	30,000			30000
Point of Sale		25,000		25,000
Deli Build Out		175,000	25,000	200,000
Walk-in Freezer	20,000			20000
Deli Supplies (Meat Grinder etc.)			30,000	30000
Stocking of Store	15,000		135,000	150000
Refridgerated Truck			18,000	18000
Other items (shopping carts etc.)			30,000	30000
				0
<i>Subtotal Capital/Start Up</i>	295000	300000	238000	833000
Other Expenses:				0
<b>TOTAL PROJECT EXPENSES</b>	<b>300000</b>	<b>300000</b>	<b>247875.74</b>	<b>847875.74</b>

1. If project exceeds one year, attach a worksheet for each individual year and a cumulative summary sheet.
2. Line items listed are a guide. Complete only the necessary items.
3. Capital must be explicitly linked to enhanced programmatic implementation.
4. Identify individually in budget narrative. Additional sources of revenue are encouraged, but not required depending on grant opportunity.

Indicate only revenues that are fully committed for this project.

Revised: 06/18

\* Formulas are not guaranteed. Please check carefully prior to submission of budget using this form.

**Person completing this budget:**

**Date:**

11-9-20

November 6, 2020

Melissa Rollins  
 County Administrator  
 Surry County  
 45 School Street  
 Surry, VA 23883

Dear Ms. Rollins,

Obici Healthcare Foundation is pleased to award Surry County a \$300,000.00 grant for the period of 11/01/2020 through 10/31/2023. These funds are to be used solely for the Surry Local Market project as outlined in your grant proposal.

The grant has been awarded with the understanding, based upon your representations, that Surry County is a public entity or an organization that is exempt from income tax under Internal Revenue Code 501 (c) 3 and/or is classified as a public charity under Internal Revenue Code 509 (a) (1), (2) or (3).

**Use of Foundation Funds:**

You agree to use our funds exclusively for the project described in the proposal, with the stated results, target population and region of our service area as outlined in your proposal. You further agree not to use the funds to influence legislation, to influence the outcome of any election, or to participate or intervene in any political campaign.

**Reporting and Payment Process:**

Payments will be made based on deliverables as agreed between the Foundation and Surry County. These deliverables will be determined and agreed upon in writing by both parties at a future date prior to the release of funds. Future release of funds is contingent upon Surry County providing the Foundation with program and expenditure reports and the Foundation approving the contents. An email notification will be sent to the contact for this grant 30 days prior to the report due date with a link to the online portal. Reports are due no later than 30 days after the end of the below reporting periods. Grantee agrees to process reporting through the online portal and submit progress reports by the following dates:

<b>Type of Report</b>	<b>Reporting Period</b>	<b>Report Due By</b>
Interim Report 1	November 1, 2020 – April 30, 2021	May 31, 2021
Interim Report 2	November 1, 2020, October 31, 2021	November 30, 2021
Interim Report 3	November 1, 2021 – April 30, 2022	May 31, 2022
Interim Report 4	November 1, 2021 – October 31, 2022	November 30, 2022
Interim Report 5	November 1, 2022 – April 30, 2023	May 31, 2023
Final Report	November 1, 2020 – October 31, 2023	November 30, 2023

Failure to submit reports by the due date will delay additional grant payments and jeopardize future funding to your organization.

**Expenditures of Grant Funds:**

The approved program cannot be modified from the original proposal without the Foundation's prior written approval. Grant funds are to be used exclusively for the line items listed in the approved budget. The Foundation must approve any budget revisions before funds are spent for purposes other than in the most recently approved budget. To request a change, a budget revision form with a detailed budget narrative must be submitted.

Expenses charged against this grant may not be incurred prior to the date the grant period begins or subsequent to its termination date and may be incurred only as necessary to carry out the purpose(s) and activities of the approved project. Unspent grant funds must be returned to the Foundation within 60 days of the grant's completion date.

**Project Evaluation:**

The Foundation reserves the right to discontinue, modify or withhold any payments that might be due under this grant, to require a refund of any unexpended grant funds, or both, if in the Foundation's judgment:

- Grant funds have been used for purposes other than those approved by the Foundation;
- such action is necessary to comply with the requirements of any law or regulation affecting either your organization's or the Foundation's responsibilities under the grant; or
- the organization's performance under the grant has not been satisfactory. The Foundation in its sole and absolute discretion will determine whether performance has been satisfactory.

The Foundation's judgment on these matters will be final and binding.

Your organization is required to maintain liability insurance coverage for the period of this grant. The Obici Healthcare Foundation reserves the right to audit the financial records and insurance coverage of the grantee organization at reasonable times and upon advance notice. You are also required to maintain financial records for expenditures and receipts relating to this grant and to retain this documentation for a period of two years after the grant's termination date. Your organization is required to permit the Foundation to have reasonable access to this documentation, as well as to any files, records and personnel relating to this grant during the term of the grant and for a period of two years after the grant's termination date for the purpose of program evaluation, verifications and financial audits.

**Public Relations and Communications:**

The Foundation requests that you give recognition for its support whenever appropriate. You also agree to cooperate with Foundation staff regarding request for pictures, photo opportunities or written materials for public relations purposes.

**Terms:**

If you accept the foregoing terms and conditions of the grant, please indicate such acceptance by signing and returning the original letter. The first scheduled grant payment will not be made until this letter of agreement is received by the Foundation. Please retain one of the enclosed copies for your records.

If you have any questions, please call the office at (757) 539-8810. On behalf of the Obici Healthcare Foundation, I congratulate your organization on its selection as a grant recipient and wish you success.

**Special Conditions and Reporting Requirements:**

The Grantee accepts and agrees to comply with the following Special Conditions (if no Special Conditions are imposed so state):

- **SPECIAL CONDITIONS OF APPROVAL:** By executing this grant Agreement, Grantee agrees that funding is solely for program activities as described in the Proposal. Grantee also agrees that the Surry Local Market will remain a Farmers Market as defined in the original proposal for 10 years following the project start date.
- **PREFUNDING CONDITIONS: Prior to funding Grantee shall submit a revised project budget subject to approval by the Foundation and any additional information requested.**
- The **INTERIM REPORT** shall contain an accounting of grant fund expenditures through the report date compared to the approved budget, a budget narrative, and a project update that includes the following:
  - Provide an update on construction including any changes and updates to deliverables and timeline.
  - Has the market opened to the community? If yes, in what capacity? Please provide information on sales.
  - What challenges and successes has the market experienced? In partnership? In construction? With the community?
- The **FINAL REPORT** shall also contain a complete accounting of all grant fund expenditures compared to the approved budget, a budget narrative, and a final project update including:
  - Please provide a final construction update. What remains to be completed?
  - Have there been any new partnerships formed as a result of this project?
  - Please provide information on the success of the market? What are the feasible next steps to continue to provide access? What additions or changes have been made to the market model, if any?
  - What else would you like the Foundation to know about this project?

The foregoing conditions are hereby accepted and agreed to as of the date indicated.

Obici Healthcare Foundation Authorized Signature: \_\_\_\_\_

Printed Name: Annette Beuchler\_\_\_\_\_

Title: President and CEO\_\_\_\_\_ Date: 11/06/2020\_\_\_\_\_

Grantee Organization Name: Surry County\_\_\_\_\_

Tax ID: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

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

Title: \_\_\_\_\_ Date: \_\_\_\_\_

**AGENDA NOTE**

**Presentation by Robinson, Farmer and Cox: Audit Report FY 19-20**

Mr. Paul Lee, of Robinson, Farmer and Cox, will be in attendance to make a brief presentation regarding audit findings for FY 2019-20.

The audited Comprehensive Annual Financial Report (CAFR) is attached.

**RECOMMENDED ACTION:**

Staff recommends acceptance of the FY 2019-20 Audit Report as presented.

# SURRY COUNTY, VIRGINIA



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

Prepared by the Department of Finance

### FOR THE FISCAL PERIOD ENDED JUNE 30, 2020

*Opportunity*



*Growth*



*Community*

Surry County  
TAKE THE RURAL ROUTE TO SUCCESS

FAMILY-FRIENDLY *Heritage*  
Community OPPORTUNITY  
Natural Resources CHANGE  
BUSINESS Success GROWTH





*INTRODUCTORY SECTION*

THIS PAGE LEFT BLANK INTENTIONALLY

COUNTY OF SURRY, VIRGINIA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020

---

THIS PAGE LEFT BLANK INTENTIONALLY

COUNTY OF SURRY, VIRGINIA

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

TABLE OF CONTENTS

	<u>Page</u>
<b>INTRODUCTORY SECTION:</b>	
Title Page	i
Table of Contents	ii-iv
County Officials	v
Organizational Chart	vi
GFOA Certificate of Achievement	vii
Letter of Transmittal	viii-xii
 <b>FINANCIAL SECTION:</b>	
Independent Auditors' Report	1-3
Managements' Discussion and Analysis	4-11
	 <u>Exhibit</u> <u>Page</u>
<b><u>Basic Financial Statements:</u></b>	
<b>Government-Wide Financial Statements:</b>	
Statement of Net Position	1      12
Statement of Activities	2      13-14
<b>Fund Financial Statements:</b>	
Balance Sheet - Governmental Funds	3      15
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	4      16
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	5      17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6      18
Statement of Net Position - Proprietary Funds	7      19
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	8      20
Statement of Cash Flows - Proprietary Funds	9      21
Statement of Fiduciary Net Position - Fiduciary Funds	10     22
Notes to Financial Statements	23-81
<b><u>Required Supplementary Information:</u></b>	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual:	
General Fund	11     82
Schedule of Changes in Net Pension Liability and Related Ratios - Primary Government - Pension Plans	12     83-84

COUNTY OF SURRY, VIRGINIA

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

TABLE OF CONTENTS (CONTINUED)

<u>Required Supplementary Information:</u>	<u>Exhibit</u>	<u>Page</u>
Schedule of Changes in Net Pension Liability and Related Ratios— Component Unit School Board (nonprofessional) - Pension Plans	13	85-86
Schedule of Employer’s Share of Net Pension Liability VRS Teacher Retirement Plan - Pension Plans	14	87-88
Schedule of Employer Contributions—Pension Plans	15	89
Notes to Required Supplementary Information—Pension Plans	16	90
Schedule of County’s Share of Net OPEB Liability—Group Life Insurance (GLI) Plan	17	91
Schedule of Employer Contributions—Group Life Insurance Program	18	92
Notes to Required Supplementary Information—Group Life Insurance (GLI) Plan	19	93
Schedule of School Board’s Share of Net OPEB Liability—Teacher Employee Health Insurance Credit (HIC) Plan	20	94
Schedule of Employer Contributions—Teacher Employee Health Insurance Credit (HIC) Plan	21	95
Notes to Required Supplementary Information—Teacher Employee Health Insurance Credit (HIC) Plan	22	96
Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios—Primary Government	23	97
Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios—Component Unit School Board	24	98
Notes to Required Supplementary Information—Primary Government—OPEB	25	99
Notes to Required Supplementary Information—Component Unit School Board—OPEB	26	100
 <u>Other Supplementary Information:</u>		
<b>Combining and Individual Fund Financial Statements and Schedules:</b>		
Schedule of Revenues, Expenditures, and Changes in Fund Balances— Budget and Actual—County Capital Projects Fund	27	101
Schedule of Revenues, Expenditures, and Changes in Fund Balances— Budget and Actual—Nonmajor Special Revenue Funds	28	102
Combining Statement of Fiduciary Net Position—Fiduciary Funds	29	103
Combining Statement of Changes in Assets and Liabilities—Agency Funds	30	104
 <b>Discretely Presented Component Unit—School Board:</b>		
Combining Balance Sheet	31	105
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds	32	106
Schedule of Revenues, Expenditures, and Changes in Fund Balances— Budget and Actual: School Operating and School Cafeteria Funds	33	107-108
 <b>Discretely Presented Component Unit - Economic Development Authority:</b>		
Statement of Net Position	34	109
Statement of Revenues, Expenses and Changes in Net Position	35	110
Statement of Cash Flows	36	111

COUNTY OF SURRY, VIRGINIA  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS (CONTINUED)

	<u>Schedule</u>	<u>Page</u>
<b>Supporting Schedules:</b>		
Schedule of Revenues—Budget and Actual—Governmental Funds	1	112-116
Schedule of Expenditures—Budget and Actual—Governmental Funds	2	117-121
	<u>Table</u>	<u>Page</u>
<b>STATISTICAL SECTION:</b>		
Net Position by Component—Last Ten Fiscal Years	1	122-123
Changes in Net Position—Last Ten Fiscal Years	2	124-127
Fund Balances of Governmental Funds—Last Ten Fiscal Years	3	128-129
Changes in Fund Balances of Governmental Funds—Last Ten Fiscal Years	4	130-131
Principal Real Property Taxpayers—Current and Nine Years Ago	5	132
Property Tax Levies and Collections—Last Ten Fiscal Years	6	133
Assessed and Estimated Actual Value of Real Property—Last Ten Fiscal Years	7	134
Assessed Value of Taxable Property, Other than Real Property—Last Ten Fiscal Years	8	135
Ratio of Outstanding Debt by Type—Last Ten Fiscal Years	9	136
Ratio of Outstanding General Bonded Debt —Last Ten Fiscal Years	10	137
Demographic and Economic Statistics—Last Ten Calendar Years	11	138
Principal Employers—Current and Nine Years Ago	12	139
Full-time Equivalent County Government Employees by Function/Program—Last Nine Fiscal Years	13	140
Operating Indicators by Function—Last Ten Fiscal Years	14	141
Capital Asset Statistics by Function/Program—Last Ten Fiscal Years	15	142
		<u>Page</u>
<b>COMPLIANCE SECTION</b>		
Independent Auditors’ Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		143-144
Independent Auditors’ Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance		145-146
Schedule of Expenditures of Federal Awards		147-148
Notes to Schedule of Expenditures of Federal Awards		149
Schedule of Findings and Questioned Costs		150
Summary Schedule of Prior Audit Findings		151

THIS PAGE LEFT BLANK INTENTIONALLY

# COUNTY OF SURRY, VIRGINIA

AS OF JUNE 30, 2020

---

## Board of Supervisors

---

Robert Elliott, Chairperson

Timothy Calhoun  
Michael H. Drewry

Kenneth R. Holmes  
Judy S. Lyttle

---

## Social Services Board

---

Allen T. Parson, Sr., Chairperson

Juanita Parker  
Honorable Kenneth R. Holmes

Marie Pierce  
Linda B. Ellis  
Eunice Gay

---

## County School Board

---

Laura P. Ruffin, Chairperson

Elsie M. Dennis  
Valencia Jones Williams

Faye C. Perkins  
Dr. Marion H. Wilkins

---

## Other Officials

---

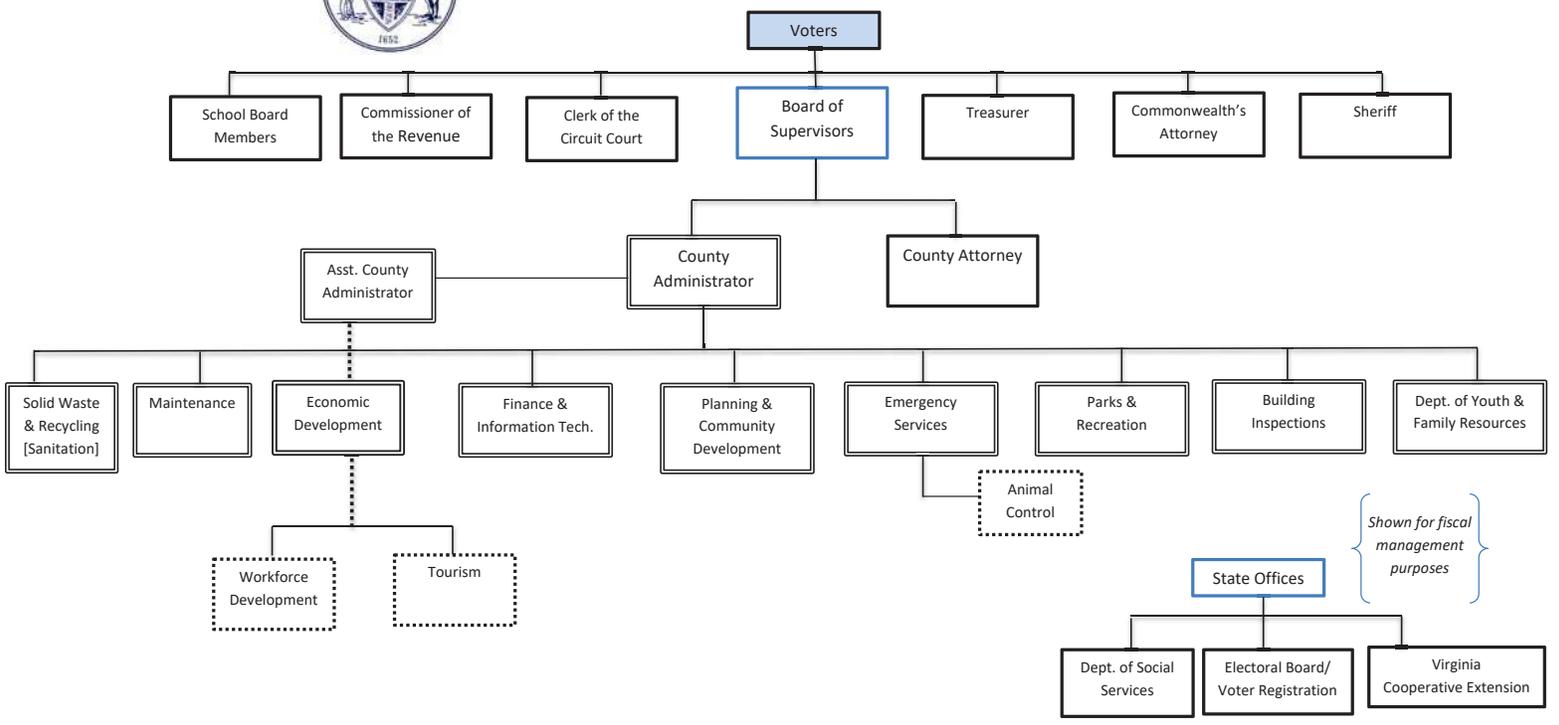
Judge of the Circuit Court  
Clerk of the Circuit Court  
Commonwealth's Attorney  
Commissioner of the Revenue  
Treasurer  
Sheriff  
Superintendent of Schools  
Director of Social Services  
County Administrator  
Judge of the General District Court  
Judge of the Juvenile and Domestic Relations Court  
County Attorney

W. Allan Sharrett  
Gail P. Clayton  
Derek A. Davis  
Jonathan F. Judkins  
Onike Ruffin  
Carlos Turner  
Dr. Serbrenia J. Sims  
Valerie E. Pierce  
Melissa Rollins  
Bruce A. Clark, Jr.  
Jacqueline R. Waymack.  
William H. Hefty

THIS PAGE LEFT BLANK INTENTIONALLY



### Surry County, Virginia Organization Chart



Revised January 1, 2019

THIS PAGE LEFT BLANK INTENTIONALLY



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Surry County  
Virginia**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

June 30, 2019

*Christopher P. Morill*

Executive Director/CEO

THIS PAGE LEFT BLANK INTENTIONALLY



“The Countrie it selfe, I must confesse is a very pleasant land, rich in commodities; and fertile in soyle...”

Samuel Argall, ca. 1609

**Surry County**  
County Administrator's Office  
P. O. Box 65  
45 School Street  
Surry, Virginia 23883

**Carol Swindell**

Interim Director of Finance

Telephone: (757) 294-5271

Fax: (757) 294-5204

Email: [cswindell@surrycountyva.gov](mailto:cswindell@surrycountyva.gov)

December 11, 2020

**The Honorable Members of the Board of Supervisors  
County of Surry, Virginia**

Members of the Board:

We are pleased to submit to you the Comprehensive Annual Financial Report (CAFR) of Surry County (the “County”) for the fiscal year ended June 30, 2020. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain a reasonable understanding of the County's financial affairs have been included.

The management of the County is responsible for establishing and maintaining an internal control structure to ensure the protection of County assets. In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

In addition to these internal accounting controls, the County also maintains budgetary controls. These budgetary controls ensure compliance with provisions embodied in the adopted budget appropriated by the Board of Supervisors. All subsidiary funds are included in the appropriated budget.

As a recipient of federal and state financial assistance, the County is also responsible for maintaining internal controls that comply with applicable laws and regulations. The audit for fiscal year ended June 30, 2020 has been completed and no material internal control weaknesses or material violations of laws and regulations have been identified.

The County adopts an annual budget by July 1<sup>st</sup> each year as required by §15.2-2503, *Code of Virginia, 1950, as amended*. When necessary, the Board of Supervisors approves amendments to the adopted budget in accordance with §15.2-2507, *Code of Virginia, 1950, as amended*. The budget is implemented through Board-approved appropriations, with supplemental appropriations made as required. The Board of Supervisors has the authority, except for expenditures for mandated programs, to appropriate amounts greater than or less than the adopted budget.

Section 15.2-2511 of the *Code of Virginia, 1950, as amended* requires that local governments have their financial records audited annually as of the end of the fiscal year by independent certified public accountants. The independent audit provides reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2020 are free of material misstatement. Robinson, Farmer Cox Associates (RFCA) is contracted to perform this service and have issued an unmodified opinion on the County's financial statements for the fiscal year. The independent auditor's report is located at the front of the Financial Section of this report.

Generally accepted accounting principles (GAAP) require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management Discussion & Analysis (MD&A). It can be found immediately following the report of the independent auditors. The MD&A complements this letter of transmittal and should be read in conjunction with it.

### **Profile of the Government and its Services**

Formed in 1652, the County of Surry is strategically located in southeastern Virginia, 10 miles south of Williamsburg, 50 miles southeast of Richmond and 40 miles northwest of Norfolk. The County covers 306 square miles and has a 2019 estimated population of 6,422. The greater portion of the County's land area remains rural, and residential growth has not greatly rebounded from the economic slowdown. The County is governed by a five-member Board of Supervisors elected by districts. The Board has overall administrative and legislative responsibilities including levying taxes, appropriating funds, approving and enforcing the County's Comprehensive Plan, making and enforcing ordinances and establishing policies. The County Administrator is appointed to implement the policy decisions of the Board and to direct the day-to-day activities of the County. In addition to the Board, elected constitutional officers in the County government include the Clerk of Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer. The operation of the public school system is vested in a five-member elected School Board. The Board of Supervisors makes monthly appropriations to the School Board based upon the adopted budget. Since the School Board is fiscally dependent on the County, the financial statements of Surry County Public Schools are included as a component unit of the County in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14.

The County provides a range of municipal services including education, public safety (sheriff, animal control, building inspections, emergency services, volunteer fire departments and paid/volunteer rescue services), parks, recreation & cultural activities, public works, health and welfare administration, planning & community development and general administrative services. In January 2015 the County accepted ownership of the Town of Dendron's water system. Therefore, the County now provides sewer and water services to approximately 137 residential and commercial customers in the Town of

Dendron and 3 commercial customers in the Town of Surry. The operation of the utilities systems is an enterprise fund, which means that it should be self-supporting, and is accounted for separately from the County's general operating fund.

### **Local Economy**

The County's unemployment rate has significantly increased to 7.5% in June 2020 from its 2019 level of 3.9% but was below the high of 9.3% in 2010. The rate is usually consistent with the U.S. rate and slightly higher than the Virginia rate, all of which increased due to the economic impacts of COVID-19. These larger employers include a nuclear power plant, state & local government, construction and manufacturing.

Thirty-four percent of the County's workforce is between the ages of 45 and 64. Twenty-one percent of the workforce is between the ages of 25 and 44. Growth occupations appear to be in the areas of healthcare and social assistance, professional, scientific and technical services, educational services and construction. Declining occupations appear to be in the areas of postal workers, bookkeeping, and fast food.

### **Long-Term Financial Planning**

The County employs a financial advisor as necessary to assist in planning for long-term financial and capital needs of the County. The Capital Improvements Plan (CIP) is the County's strategy for investing in facilities, equipment and other sizeable improvements. Current capital projects are funded through a combination of committed fund balance and debt proceeds. Debt service payments are budgeted in the County's annual operating budget, including that of the School Board Component Unit

Financial policies relative to debt as a percentage of assessed value and general fund expenditures help guide the Board's policymaking decisions on financing capital projects. The County has adopted a policy that states that the net debt ratio as a percentage of assessed value shall not exceed 3%. The General fund balance represents available current financial resources, although the Board's current policy allows the use of only up to 25% of this amount. Uses of the unrestricted fund balance are carefully evaluated to ensure that cash flow requirements are met and an overall sound financial position is maintained.

### **Multi-Year Initiatives and Capital Projects**

**Water System:** The Water System upgrade in the Town of Dendron was near completion at the end of June 30, 2020. The project included construction of a new 250,000 gallon elevated storage tank, upgrades to the well site and distribution system improvements. Distribution system improvements included the replacement of approximately 14,000 square feet of existing water line with new 6" and 8" water lines, new valves, service connections, water meters and fire hydrants. This will serve approximately 155 residents and a catalyst to economic opportunities that will warrant water and sewer infrastructure.

**Rescue Squad Building:** The Surry Volunteer Rescue Squad & Emergency Operations Center building near completion at June 30, 2020 opened to staff in July 2020. The new facility also serves as the new Command Center for Dominion supported activities such as the VOPEX drill. The total County

project cost is projected to be \$4.4 million and was funded through long-term debt issued in 2014 and 2018 through the Virginia Resources Authority. Dominion Energy provided a contribution in the amount of \$150,000. Emergency Communication Dispatchers will relocate to the facility in FY 20-21 from the Sheriff's Office and the Surry Volunteer Rescue Squad will occupy the facility in the first quarter of FY 20-21.

Grays Marina: The Gray's Point Park/Marina spans approximately 18 acres and is the county's first public access to deep water. The construction of a boat ramp, fixed dock and parking area was completed in FY15. The Surry Seafood Company, the marina restaurant, opened in the spring of 2017. The final phase of construction for the marina itself, which includes the bath house building is scheduled to be completed in FY20. In FY 20, project close-out was completed with the reimbursement of eligible expenses in the amount of \$967,000 from the Boating Infrastructure Grant.

### Economic Overview

The County has taken positive steps toward the promotion of economic development and further plans to maximize the economic potential of its proximity to two major metropolitan areas- Richmond and Hampton Roads, major military research centers, airports, railroad, and the Port of Virginia (25 miles of navigable shoreline links businesses to the ports of Hampton Roads and Richmond) all of which makes Surry an ideal location for business and industry. Improving the quality of life for residents and the business community require a commitment to long-term strategies for economic development. Broadband expansion and investment in utility and other infrastructure continue to be at the forefront of economic development enhancements. Health and wellness will be an integral component of enhancing the economic and social well-being of the entire County. County leadership has proactively undertaken steps to better position Surry for economic growth opportunities:

- *Food Access Opportunity: The County will seek opportunities to apply for grant funding from the Obici Healthcare Foundation and other partners under programs and guidelines aimed to provide Surry County residents with better access to healthy food.*
- *Business Location to the Surry West Business Park: Announced in 2019, Strata Solar purchased approximately 4.23 acres, a portion of the Land for use a warehouse and maintenance facility that will create approximately 40 Electrical and Landscaping Technician jobs.*
- *Completion of the Surry County Farmers Market Pavilion: The grand opening of the Pavilion took place in October 2019. The facility will serve as a huge asset used to attract vendors, farmers and community patrons with the desire outcome of promoting healthier lifestyles by exposing citizens to health food options. It is also will serve as a space to increase community engagement and support of the local farming community.*

- *HEAL (Healthy Eating Active Living) County. Surry is a member of the Healthy Eating Active Living (HEAL) Campaign which helps harness the power of local governments to advance health equity through resolutions with policy goals for general plans, land use, healthy food access and work site wellness. The goal is to create communities and neighborhoods where physical, social and economic conditions make health a reality for all people. At the core, we continue to engage local government leaders to champion good health by adopting policy and promoting opportunities for residents and municipal employees.*
- *COVID 19 Response: In response to these challenging times in the community, the Board of Supervisors appropriated \$20,000.00 to the Economic Development Authority for the purpose of administering the first Surry County Small Business COVID-19 Relief Grant; funds were distributed to 10 eligible County businesses adversely impacted by the COVID 19 pandemic.*
- *2020 Virginia Telecommunications Initiative Grant Application Awarded - In Partnership with Prince George Electric Cooperative Enterprises, LLC, the County submitted to the Virginia Department of Housing & Community Development a \$2.25 million grant to support the deployment of Broadband Service in the underserved areas of the County. The project is an extension of the Ruralband fiber to the home project. The County's local match commitment is \$2.25 million.*

### **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The County has received the certificate for the last seven years (fiscal years ended 2012-2019). We believe that the current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and is submitting it to the GFOA to determine its eligibility for another certificate.

### **Acknowledgements**

The preparation of this report could not be accomplished without the dedicated services of the Finance Department staff, as well as the Commissioner of the Revenue, Treasurer and their staffs. We would like to express our appreciation to these departments and to the many other County departments who provided assistance to Robinson, Farmer, Cox Associates in preparation of a favorable financial report. We also give credit to the Board of Supervisors for their support, guidance and establishment of policies that further enhance sound financial management practices and operations.



---

Melisa D. Rollins  
County Administrator



---

Carol O. Swindell  
Interim Director of Finance

*FINANCIAL SECTION*

THIS PAGE LEFT BLANK INTENTIONALLY



---

Independent Auditors' Report

---

To the Honorable Members of the Board of Supervisors  
County of Surry  
Surry, 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 Surry, Virginia, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

*Management's Responsibility for the Financial Statements*

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

*Auditors' Responsibility*

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

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

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

## *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of County of Surry, 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.

## *Restatement of Beginning Balances*

As described in Note 22 to the financial statements, in 2020, the County restated beginning balances to reflect the transfer of assets recorded as Governmental Activities construction in progress to the School Board. Our opinion is not modified with respect to this matter.

## *Other Matters*

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules related to pension and OPEB funding on pages 4-11, 82, and 83-100 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 Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise County of Surry, Virginia's basic financial statements. The introductory section, other supplementary information, and statistical section, 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 introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**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 Surry, 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 Surry, 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 Surry, Virginia's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "D. F. Cox", followed by a horizontal line extending to the right.

Richmond, Virginia  
November 27, 2020

THIS PAGE LEFT BLANK INTENTIONALLY

Surry County, Virginia  
MANAGEMENT'S DISCUSSION AND ANALYSIS

---

As management of the County of Surry, Virginia we offer readers of the County's financial statements this overview and analysis of the County's financial activities for the fiscal year ended June 30, 2020. Readers are encouraged to consider this information in conjunction with that in the letter of transmittal.

Overview of the Financial Statements

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

Government-Wide Financial Statements

The government-wide statements report information about the County using accounting methods similar to those used by private sector companies (as required under governmental reporting, GASB Statement No. 34). Government wide financial statements consist of the *Statement of Net Position* and the *Statement of Activities*, which include all the government's assets, deferred outflows, liabilities, deferred inflows, revenues and expenses using the accrual basis of accounting. All of the current year's transactions are taken into account regardless of when cash is received or paid.

The *Statement of Net Position* presents information on all of the County's assets and deferred outflows, liabilities and deferred inflows, 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).

In the *Statement of Net Position* and the *Statement of Activities*, the County's financial activities are divided into three categories:

- *Governmental activities* include most of the County's basic services, including but not limited to, public safety, general government & judicial administration, public works, health and welfare, community development and parks & recreation. These activities are financed by local tax revenue; other local revenue; state revenues, including grants; and federal revenues, primarily for welfare administration and public assistance.
- *Business-type activities* include user fees charged to customers to help cover the costs of certain services it provides. The County's Utilities Fund is included here.
- *Component units* consist of the school operating fund (including the cafeteria fund) and economic development fund. The County is financially accountable for these component units and provides operating support from local tax revenue.

Fund Financial Statements

Fund financial statements provide detailed information about the County's more significant funds. Funds are used to monitor specific sources of funding and spending for particular purposes. Some are required by state law; others are established to control and manage funds allocated for specific purposes. All of the County's funds can be divided into two categories: *governmental funds* and *proprietary funds*.

Surry County, Virginia  
MANAGEMENT'S DISCUSSION AND ANALYSIS

---

*Governmental funds* account for essentially the same functions or services reported as governmental activities in the government-wide financial statements, with the exception of the method of accounting. 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 focus of governmental funds is more narrow than that of the government-wide financial statements, 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 maintains budgetary control over its operating funds. Budgetary controls ensure legal compliance to the appropriations. To demonstrate compliance with the budget, a budgetary comparison statement is provided for the General Fund to include variance information. The County's major governmental funds include the General Fund and the Capital Projects Fund.

*Proprietary funds* consist of enterprise funds. Enterprise funds are established to provide for the delivery of goods and services to the general public similar to private sector business. The Utilities Fund provides a centralized source for water and sewer services to County residents.

Notes to the financial statements

The notes provide additional information essential to a full understanding of the data included in the government-wide and fund financial statements. The notes also contain required supplementary information including budgetary comparison schedules and combining financial statements for the discretely presented component unit that includes the School Fund and the Cafeteria Fund. The School Board does not issue separate financial statements. The Economic Development Authority Fund is also reported as a component unit.

Required Supplementary Information

In addition to basic financial statements and notes, this report also presents budgetary comparison schedules.

THIS SECTION INTENTIONALLY LEFT BLANK.

**Surry County, Virginia**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The *Statement of Net Position* serves as a useful indicator over time of financial position. The County's governmental assets and deferred outflows of resources at June 30, 2020 exceeded liabilities and deferred inflows of resources by \$25.3 million, while business assets exceeded liabilities by \$5.4 million. The following table provides comparative information on the County's net position as of June 30, 2019 and June 30, 2020.

County of Surry, Virginia's Net Assets

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 21,221,811	\$ 26,734,537	\$ 23,118	\$ 19,097	\$ 21,244,929	\$ 26,753,634
Capital assets	30,135,884	25,519,141	400,546	425,407	30,536,430	25,944,548
Total assets	\$ 51,357,695	\$ 52,253,678	\$ 423,664	\$ 444,504	\$ 51,781,359	\$ 52,698,182
Pension related items	\$ 1,057,169	\$ 713,834	\$ -	\$ -	\$ 1,057,169	\$ 713,834
OPEB related items	83,961	45,572	-	-	83,961	45,572
Total deferred outflows of revenue	\$ 1,141,130	\$ 759,406	\$ -	\$ -	\$ 1,141,130	\$ 759,406
Current liabilities	\$ 1,716,780	\$ 2,845,311	\$ 29,872	\$ 25,852	\$ 1,746,652	\$ 2,871,163
Long-term liabilities:						
Due within one year	1,253,398	1,187,474	-	-	1,253,398	1,187,474
Due in more than one year	22,459,443	23,494,913	-	-	22,459,443	23,494,913
Total liabilities	\$ 25,429,621	\$ 27,527,698	\$ 29,872	\$ 25,852	\$ 25,459,493	\$ 27,553,550
Deferred revenue-property taxes	\$ 24,196	\$ 20,750	\$ -	\$ -	\$ 24,196	\$ 20,750
Pension related items	152,770	175,488	-	-	152,770	175,488
OPEB related items	52,238	32,582	-	-	52,238	32,582
Total deferred inflow of resources	\$ 229,204	\$ 228,820	\$ -	\$ -	\$ 229,204	\$ 228,820
Net investment in capital assets	\$ 17,192,612	\$ 11,006,048	\$ 400,546	\$ 425,407	\$ 17,593,158	\$ 11,431,455
Unrestricted	9,208,214	14,250,518	(6,754)	(6,755)	9,201,460	14,243,763
Total net position	\$ 26,400,826	\$ 25,256,566	\$ 393,792	\$ 418,652	\$ 26,794,618	\$ 25,675,218

Unrestricted net position of governmental activities account for \$9.2 million or 34.9% of the County's total governmental net position and are used to meet the County's ongoing obligations. The remaining governmental assets are investment in capital assets (e.g. land, buildings, systems, machinery & equipment and infrastructure), less accumulated depreciation and any debt used to acquire those assets outstanding at year-end. The County uses these capital assets to provide services to citizens, so they are not available for future spending.

Surry County, Virginia  
MANAGEMENT'S DISCUSSION AND ANALYSIS

	Governmental Activities		Business-type Activities		Totals		Totals	
	2020	2019	2020	2019	2020	2019	2020	2019
Revenues:								
Program revenues:								
Charges for services	\$ 298,897	\$ 383,782	\$ 55,816	\$ 58,839	\$ 354,713	\$ 442,621		
Operating grants and contributions	2,855,157	2,538,393	-	-	2,855,157	2,538,393		
Capital grants and contributions	967,420	-	-	-	967,420	-		
General revenues:								
General property taxes	22,140,946	21,551,518	-	-	22,140,946	21,551,518		
Other local taxes	1,118,145	1,126,200	-	-	1,118,145	1,126,200		
Grants and other contributions not restricted	768,095	777,681	-	-	768,095	777,681		
Other general revenues	882,134	858,123	-	-	882,134	858,123		
Transfers	(109,615)	(83,190)	109,615	83,190	-	-		
<b>Total revenues</b>	<b>\$ 28,921,179</b>	<b>\$ 27,152,507</b>	<b>\$ 165,431</b>	<b>\$ 142,029</b>	<b>\$ 29,086,610</b>	<b>\$ 27,294,536</b>		
Expenses:								
General government administration								
General government administration	\$ 2,136,398	\$ 2,078,003	\$ -	\$ -	\$ 2,136,398	\$ 1,917,740		
Judicial administration	1,008,861	911,831	-	-	1,008,861	888,575		
Public safety	4,006,059	3,577,148	-	-	4,006,059	3,290,894		
Public works	1,467,102	1,640,550	190,291	161,575	1,657,393	2,079,400		
Health and welfare	3,115,050	2,379,011	-	-	3,115,050	2,320,721		
Education	13,195,678	12,362,185	-	-	13,195,678	12,055,007		
Parks, recreation, and cultural	684,751	722,787	-	-	684,751	(139,681)		
Community development	813,042	1,265,986	-	-	813,042	1,018,108		
Interest and other fiscal charges	650,388	634,730	-	-	650,388	538,332		
<b>Total expenses</b>	<b>\$ 27,077,329</b>	<b>\$ 25,572,231</b>	<b>\$ 190,291</b>	<b>\$ 161,575</b>	<b>\$ 27,267,620</b>	<b>\$ 23,969,096</b>		
Change in net position	\$ 1,843,850	\$ 1,580,276	\$ (24,860)	\$ (19,546)	\$ 1,818,990	\$ 3,325,440		
Beginning of year, as restated	24,556,976	23,676,290	418,652	438,198	24,975,628	24,114,488		
End of year	<u>\$ 26,400,826</u>	<u>\$ 25,256,566</u>	<u>\$ 393,792</u>	<u>\$ 418,652</u>	<u>\$ 26,794,618</u>	<u>\$ 27,439,928</u>		

The *Statement of Activities* illustrates the general revenue sources that support the various governmental operations. Governmental activities increased the County's net position by \$1.84 million, from \$24.6 million at June 30, 2019 (as restated) to \$26.4 million at June 30, 2020. Key factors associated with the increase in net position include:

- Revenue of \$1.06 million more than that budgeted, primarily in public service corporation taxes and other local taxes;
- Functional expenses, primarily in public safety, health & welfare and education, \$1.7M less than appropriated.

**Surry County, Virginia**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

In FY20 the net position of the County's business-type activities decreased slightly, from \$0.42 million in FY2019 to \$0.39 million. This is primarily attributed to unanticipated maintenance costs in FY2020. The table on the preceding page shows the revenues and expenses of the governmental and business-type activities.

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

The County of Surry uses fund accounting to demonstrate compliance with statutory budgetary requirements. The following is a financial analysis of the County's governmental funds.

The County's total revenues from the General Fund were \$27.1 million for the fiscal year ended June 30, 2020. General Fund revenue increased 2.3%, or \$602,748, in FY19. General property taxes, the largest source of revenue, were \$21.6 million, including public service corporation taxes (\$13.5 million), real estate taxes (\$6.5 million) and personal property taxes (\$1.5 million). Almost 80% of the County's revenue from governmental activities is derived from property taxes, as shown below in the table of Revenue Classified by Source.

Other local taxes is comprised primarily of local sales tax, business and vehicle licenses, utility consumption taxes and recordation tax. The second largest local revenue source, other local taxes totaled \$1,126,200 in FY19. This amount represented an increase of \$345,792, or 44.3% from the previous year.

	Revenue Classified by Source - General Fund					
	June 30, 2020		June 30, 2019		Increase/(Decrease)	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
General Property Taxes	\$22,023,784	79.55%	\$21,600,237	79.74%	423,547	1.96%
Other Local Taxes	1,118,145	4.04%	1,126,200	4.16%	-8,055	-0.72%
Permits, Fees & Regulatory Licenses	38,408	0.14%	57,890	0.21%	-19,482	-33.65%
Fines & Forfeitures	31,272	0.11%	59,254	0.22%	-27,982	-47.22%
Revenue from Use of Money & Property	314,222	1.13%	538,259	1.99%	-224,037	-41.62%
Charges for Services	229,217	0.83%	266,638	0.98%	-37,421	-14.03%
Miscellaneous	158,822	0.57%	100,120	0.37%	58,702	58.63%
Recovered Costs	35,967	0.13%	23,781	0.09%	12,186	51.24%
Intergovernmental:						
Commonwealth	2,629,458	9.50%	2,393,823	8.84%	235,635	9.84%
Federal	1,107,833	4.00%	921,798	3.40%	186,035	20.18%
<b>Total Revenues</b>	<b>\$27,687,128</b>	<b>100.00%</b>	<b>\$27,088,000</b>	<b>100.00%</b>	<b>\$599,128</b>	<b>2.21%</b>

Intergovernmental revenues allocated by the state and federal governments totaled \$3.7 million during FY20, which reflects an increase of \$421,670 or 12.7%. Revenue from the commonwealth for non-categorical aid decreased by \$16,223 or 2% in FY20. Non-categorical aid is not earmarked for a specific program and may be used for the general operation of the local government. The bulk of non-categorical aid is the state reimbursement for personal property tax relief of \$677,907. Shared expenses (the state share of the operation of the constitutional offices and electoral board/registrar) increased by \$34,364, or 3.4%, while the other categorical aid consisting of welfare administration, children's services act and federal & state grants increased by \$217,494, or 35.1%. This increase was primarily due to an increased caseload under the children's services act.

**Surry County, Virginia**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Governmental Funds Expenditure Analysis**

The following table of Expenses by Function compares current year to prior year amounts. The accompanying analysis provides additional information on the County's expenses by function that changed significantly over the prior year.

	Expenses by Function - General Fund					
	June 30, 2020		June 30, 2019		Increase/(Decrease)	
	Amount	% of Total	Amount	% of Total	Amount	% of Change
General Government Administration	\$1,858,332	7.09%	\$1,815,006	7.18%	\$43,326	2.39%
Judicial Administration	660,930	2.52%	625,561	2.48%	35,369	5.65%
Public Safety	3,543,384	13.51%	3,398,314	13.45%	145,070	4.27%
Public Works	1,564,133	5.97%	1,554,097	6.15%	10,036	0.65%
Health & Welfare	3,029,935	11.56%	2,433,879	9.63%	596,056	24.49%
Education	12,106,306	46.17%	12,138,405	48.03%	-32,099	-0.26%
Parks, Recreation & Cultural	628,855	2.40%	692,578	2.74%	-63,723	-9.20%
Community Development	728,830	2.78%	697,807	2.76%	31,023	4.45%
Capital Projects	0	0.00%	23,976	0.09%	-23,976	N/A
Debt Service: Principal Retirement	1,165,000	4.44%	1,055,000	4.17%	110,000	10.43%
Debt Service: Interest Retirement	933,265	3.56%	840,248	3.32%	93,017	11.07%
<b>Total Expenses</b>	<b>\$26,218,970</b>	<b>100.00%</b>	<b>\$25,274,871</b>	<b>100.00%</b>	<b>\$944,099</b>	<b>3.74%</b>

The County's total General Fund expenditures of \$26.2 million for the fiscal year ended June 30, 2020 covered a wide range of services, with 46.0% or \$12.1 million for education (payments to the School System, a component unit), 13.51% or \$3.54 million for public safety, 11.56% or \$3.03 million for health and welfare services, 8.0% or \$2.1 million to retire existing debt service, 7.09% or \$1.86 million related to general government administration, and 5.97% or \$1.56 million for public works. The remaining 7.7% includes expenses for parks & recreation, community development, and judicial administration.

The General Fund is the main operating fund of the County. Primarily, the County's ending fund balance at June 30<sup>th</sup> is used to fund financial obligations of the County from July 1<sup>st</sup> through December 5<sup>th</sup> of each year, when the County receives its largest influx of revenue in the form of general property taxes. Prior to December 5<sup>th</sup> only minimal revenues such as federal and state reimbursements, fees for services, permits and fines are routinely received. Therefore, not all of the \$9.2 million in unrestricted funds noted in Exhibit 1 of the CAFR is available for spending at the County's discretion. In short, the County depends on its fund balance, or reserves, for cash flow at certain times during the fiscal year.

The County's current financial policy has established a committed fund balance of 25% of General Fund appropriated expenses, and the Board of Supervisors also commits fund balance for various purposes throughout the year. At June 30, 2020, the committed fund balance was \$11,093,362, and the unassigned fund balance was \$7,881,289 of the total fund balance.

The Capital Projects Fund consists of the non-operating expenses and reflects the capital needs of the County. Capital expenses are not recurring operating expenses, but one-time significant expenses for the construction of buildings & infrastructure or the purchase of large equipment & vehicles.

**Surry County, Virginia**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

---

The FY20 capital expenses totaled \$7,554,938, including these projects:

- New rescue squad building -- \$3,190,992, or 42.2%;
- Water upgrades -- \$2,247,558, or 29.7%;
- School capital projects -- \$944,372, or 12.5%;
- Fleet & solid waste vehicles -- \$380,332, or 5.0%;
- Landfill gas remediation -- \$213,648, or 2.8%;
- The marina project -- \$183,903, or 2.4%;
- Fire suppression system -- \$94,812, or 1.0%;
- CAD system -- \$75,000 or 1.3%;
- Miscellaneous other projects -- \$224,320, or 3.0%.

**General Fund Budgetary Highlights**

Surry County has consistently taken a conservative approach to financial management, staying well within budgetary limits for expenditures during the fiscal year. FY20 had General Fund operating expenditures of \$1,743,913 below the revised budget. The County's budget was amended during the year to reflect grants, carryover of unspent appropriations from FY19 and other unanticipated revenues. The difference between the original adopted budget and the amended budget was \$1,091,773 or 4.1%.

**Capital Asset and Debt Administration**

Capital assets - The County's investment in capital assets for its governmental operations as of June 30, 2020 totaled \$28.3 million (net of accumulated depreciation). This represents a net increase of \$2.81 million, due primarily to construction in progress. The investment in capital assets includes land and land improvements, buildings, infrastructure and machinery & equipment. Additional information on the County's capital assets can be found in Note 5 of this report.

Long-Term Debt - At the end of the current fiscal year, the County had total debt outstanding of \$20.93 million, excluding bond premiums, compensated absences, and landfill post-closure liability. Of this amount, \$1.7 million comprises debt backed by the full faith and credit of the County. The remainder of the County's debt represents bonds secured solely by specified revenue sources through revenue bonds and lease revenue bonds.

The amount of debt outstanding related to School Board activities is \$1.7 million of the total outstanding general obligation bonds of the governmental activities.

During the current fiscal year, the County's total debt decreased by \$571,372, excluding bond premiums, compensated absences and landfill post-closure liability.

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

**Economic Factors and Next Year's Budget and Rates**

- The unemployment rate for the County for the fiscal year ending June 30, 2020 was 7.5%, an increase of 3.6% from the same period last year. Generally, the County's unemployment rate remains slightly above the state's average.
- The FY21 operating budget for all funds is \$49.6 million (including transfers to other funds), an increase of 0.1% from the FY20 adopted budget. The FY21 Capital budget is \$8.2 million, an increase of 162% from the FY20 capital budget.

Surry County, Virginia  
MANAGEMENT'S DISCUSSION AND ANALYSIS

---

- Tax rates for future periods are dependent on the effects of fluctuations in the assessed valuations of public service corporations and real property.
- For 2021, the real property tax rate was \$0.71 per \$100 of assessed value.

**Requests for Information**

This financial report is designed to provide all those with an interest in the County's finances with a general overview of the finances and to demonstrate the County's stewardship of public funds. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Administrator, Post Office Box 65, Surry, Virginia 23883.

*BASIC FINANCIAL STATEMENTS*

THIS PAGE LEFT BLANK INTENTIONALLY

*GOVERNMENT-WIDE FINANCIAL STATEMENTS*

THIS PAGE LEFT BLANK INTENTIONALLY

County of Surry, Virginia  
Statement of Net Position  
June 30, 2020

	Primary Government				
	Governmental	Business-type	Total	Component Units	
	Activities	Activities		School Board	EDA
<b>ASSETS</b>					
Cash and cash equivalents	\$ 10,813,433	\$ 5,764	\$ 10,819,197	\$ 2,030,905	\$ 88,495
Receivables (net of allowance for uncollectibles):					
Taxes receivable	574,878	-	574,878	-	-
Accounts receivable	24,289	17,354	41,643	14,879	-
Due from other governmental units	2,453,808	-	2,453,808	482,623	-
Restricted assets:					
Bond construction escrow	7,355,403	-	7,355,403	-	-
Capital assets (net of accumulated depreciation):					
Land and land improvements	1,811,163	3,636	1,814,799	158,330	-
Buildings and system	15,258,268	372,911	15,631,179	4,798,705	-
Infrastructure	-	-	-	1,478,921	-
Equipment	1,393,071	23,999	1,417,070	2,101,389	-
Improvements	623,539	-	623,539	-	-
Construction in progress	11,049,843	-	11,049,843	-	-
Total assets	<u>\$ 51,357,695</u>	<u>\$ 423,664</u>	<u>\$ 51,781,359</u>	<u>\$ 11,065,752</u>	<u>\$ 88,495</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension related items	\$ 1,057,169	\$ -	\$ 1,057,169	\$ 2,523,924	\$ -
OPEB related items	83,961	-	83,961	307,165	-
Total deferred outflows of resources	<u>\$ 1,141,130</u>	<u>\$ -</u>	<u>\$ 1,141,130</u>	<u>\$ 2,831,089</u>	<u>\$ -</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,472,158	\$ 29,872	\$ 1,502,030	\$ 113,381	\$ -
Accrued liabilities	-	-	-	1,417,185	-
Accrued interest payable	244,622	-	244,622	-	-
Deferred grants	439,174	-	439,174	-	-
Due to other governmental units	-	-	-	965,565	-
Long-term liabilities:					
Due within one year	1,253,398	-	1,253,398	-	-
Due in more than one year	22,459,443	-	22,459,443	15,667,430	-
Total liabilities	<u>\$ 25,868,795</u>	<u>\$ 29,872</u>	<u>\$ 25,898,667</u>	<u>\$ 18,163,561</u>	<u>\$ -</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred revenue - property taxes	\$ 24,196	\$ -	\$ 24,196	\$ -	\$ -
Pension related items	152,770	-	152,770	2,127,063	-
OPEB related items	52,238	-	52,238	246,213	-
Total deferred inflows of resources	<u>\$ 229,204</u>	<u>\$ -</u>	<u>\$ 229,204</u>	<u>\$ 2,373,276</u>	<u>\$ -</u>
<b>NET POSITION</b>					
Net investment in capital assets	\$ 17,192,612	\$ 400,546	\$ 17,593,158	\$ 8,537,345	\$ -
Unrestricted	9,208,214	(6,754)	9,201,460	(15,177,341)	88,495
Total net position	<u>\$ 26,400,826</u>	<u>\$ 393,792</u>	<u>\$ 26,794,618</u>	<u>\$ (6,639,996)</u>	<u>\$ 88,495</u>

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

County of Surry, Virginia  
Statement of Activities  
For the Year Ended June 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>PRIMARY GOVERNMENT:</b>				
Governmental activities:				
General government administration	\$ 2,136,398	\$ 186	\$ 201,742	\$ -
Judicial administration	1,008,861	38,646	379,776	-
Public safety	4,006,059	235,428	640,168	-
Public works	1,467,102	7,694	4,883	-
Health and welfare	3,115,050	-	1,623,592	-
Education	13,195,678	-	-	-
Parks, recreation, and cultural	684,751	16,943	4,996	-
Community development	813,042	-	-	967,420
Interest on long-term debt	650,388	-	-	-
Total governmental activities	<u>\$ 27,077,329</u>	<u>\$ 298,897</u>	<u>\$ 2,855,157</u>	<u>\$ 967,420</u>
Business-type activities:				
Water and sewer	\$ 190,291	\$ 55,816	\$ -	\$ -
Total business-type activities	<u>\$ 190,291</u>	<u>\$ 55,816</u>	<u>\$ -</u>	<u>\$ -</u>
Total primary government	<u>\$ 27,267,620</u>	<u>\$ 354,713</u>	<u>\$ 2,855,157</u>	<u>\$ 967,420</u>
<b>COMPONENT UNITS:</b>				
School Board	\$ 14,988,944	\$ 104,266	\$ 3,395,800	\$ -
Economic Development Authority	6,840	5,322	-	-
Total component units	<u>\$ 14,995,784</u>	<u>\$ 109,588</u>	<u>\$ 3,395,800</u>	<u>\$ -</u>

General revenues:  
General property taxes  
Other local taxes:  
Local sales and use taxes  
Motor vehicle licenses  
Business licenses  
Other local taxes  
Unrestricted revenues from use of money and property  
Miscellaneous  
Payments from Surry County  
Grants and contributions not restricted to specific programs  
Transfers  
Total general revenues and transfers  
Change in net position  
Net position- beginning, as restated  
Net position - ending

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

Net (Expense) Revenue and Changes in Net Position					
Primary Government			Component Units		
Governmental Activities	Business-type Activities	Total	School Board	EDA	
\$ (1,934,470)		\$ (1,934,470)			
(590,439)		(590,439)			
(3,130,463)		(3,130,463)			
(1,454,525)		(1,454,525)			
(1,491,458)		(1,491,458)			
(13,195,678)		(13,195,678)			
(662,812)		(662,812)			
154,378		154,378			
(650,388)		(650,388)			
<u>\$ (22,955,855)</u>		<u>\$ (22,955,855)</u>			
	\$ (134,475)	\$ (134,475)			
	<u>\$ (134,475)</u>	<u>\$ (134,475)</u>			
		<u>\$ (23,090,330)</u>			
			\$ (11,488,878)	\$ -	
			-	(1,518)	
			<u>\$ (11,488,878)</u>	<u>\$ (1,518)</u>	
\$ 22,140,946	\$ -	\$ 22,140,946	\$ -	\$ -	
634,915	-	634,915	-	-	
132,391	-	132,391	-	-	
270,789	-	270,789	-	-	
80,050	-	80,050	-	-	
452,566	-	452,566	348	35	
315,529	-	315,529	21,082	-	
-	-	-	12,119,319	-	
882,134	-	882,134	-	20,000	
(109,615)	109,615	-	-	-	
<u>\$ 24,799,705</u>	<u>\$ 109,615</u>	<u>\$ 24,909,320</u>	<u>\$ 12,140,749</u>	<u>\$ 20,035</u>	
\$ 1,843,850	\$ (24,860)	\$ 1,818,990	\$ 651,871	\$ 18,517	
24,556,976	418,652	24,975,628	(7,291,867)	69,978	
<u>\$ 26,400,826</u>	<u>\$ 393,792</u>	<u>\$ 26,794,618</u>	<u>\$ (6,639,996)</u>	<u>\$ 88,495</u>	

THIS PAGE LEFT BLANK INTENTIONALLY

*FUND FINANCIAL STATEMENTS*

THIS PAGE LEFT BLANK INTENTIONALLY

County of Surry, Virginia  
Balance Sheet  
Governmental Funds  
June 30, 2020

	<u>General</u>	<u>County Capital Projects</u>	<u>Other Governmental</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 18,341,642	\$ -	\$ 557,468	\$ 18,899,110
Receivables (net of allowance for uncollectibles):				
Taxes receivable	574,878	-	-	574,878
Accounts receivable	24,289	-	-	24,289
Due from other funds	1,001	-	-	1,001
Due from other governmental units	1,486,388	967,420	-	2,453,808
Restricted assets:				
Bond construction funds	-	7,355,403	-	7,355,403
Total assets	<u>\$ 20,428,198</u>	<u>\$ 8,322,823</u>	<u>\$ 557,468</u>	<u>\$ 29,308,489</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 476,445	\$ 995,713	\$ -	\$ 1,472,158
Reconciled overdraft payable	-	8,085,677	-	8,085,677
Unearned grants	439,174	-	-	439,174
Due to other funds	-	-	1,001	1,001
Total liabilities	<u>\$ 915,619</u>	<u>\$ 9,081,390</u>	<u>\$ 1,001</u>	<u>\$ 9,998,010</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue-property taxes	\$ 537,928	\$ -	\$ -	\$ 537,928
Total deferred inflows of resources	<u>\$ 537,928</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 537,928</u>
<b>FUND BALANCES</b>				
Committed	\$ 11,093,362	\$ -	\$ 513,616	\$ 11,606,978
Assigned	-	-	42,851	42,851
Unassigned	7,881,289	(758,567)	-	7,122,722
Total fund balances	<u>\$ 18,974,651</u>	<u>\$ (758,567)</u>	<u>\$ 556,467</u>	<u>\$ 18,772,551</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 20,428,198</u>	<u>\$ 8,322,823</u>	<u>\$ 557,468</u>	<u>\$ 29,308,489</u>

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

County of Surry, 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 \$ 18,772,551

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Capital assets cost	\$ 48,917,966	
Accumulated depreciation	<u>(18,782,082)</u>	30,135,884

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.

Unavailable revenue - property taxes		513,732
--------------------------------------	--	---------

Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.

Pension related items	\$ 1,057,169	
OPEB related items	<u>83,961</u>	1,141,130

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:

General obligation bonds	\$ (1,705,000)	
Revenue bond	(16,845,000)	
Bond issuance premiums	(1,748,675)	
Net OPEB liability	(448,623)	
Net pension liability	(1,933,714)	
Compensated absences	(283,975)	
Landfill postclosure care	(747,854)	
Accrued interest payable	<u>(244,622)</u>	(23,957,463)

Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.

Pension related items	\$ (152,770)	
OPEB related items	<u>(52,238)</u>	(205,008)

Net position of governmental activities		<u><u>\$ 26,400,826</u></u>
---	--	-----------------------------

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

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

	<u>General</u>	<u>County Capital Projects</u>	<u>Other Governmental</u>	<u>Total</u>
<b>REVENUES</b>				
General property taxes	\$ 22,023,784	\$ -	\$ -	\$ 22,023,784
Other local taxes	1,118,145	-	-	1,118,145
Permits, privilege fees, and regulatory licenses	38,408	-	-	38,408
Fines and forfeitures	31,272	-	-	31,272
Revenue from the use of money and property	314,222	138,268	76	452,566
Charges for services	229,217	-	-	229,217
Miscellaneous	158,822	150,000	6,707	315,529
Recovered costs	35,967	-	-	35,967
Intergovernmental:				
Commonwealth	2,629,458	-	-	2,629,458
Federal	1,107,833	967,420	-	2,075,253
Total revenues	<u>\$ 27,687,128</u>	<u>\$ 1,255,688</u>	<u>\$ 6,783</u>	<u>\$ 28,949,599</u>
<b>EXPENDITURES</b>				
Current:				
General government administration	\$ 1,858,332	\$ -	\$ -	\$ 1,858,332
Judicial administration	660,930	-	-	660,930
Public safety	3,543,384	-	-	3,543,384
Public works	1,564,133	-	-	1,564,133
Health and welfare	3,029,935	-	-	3,029,935
Education	12,106,306	-	-	12,106,306
Parks, recreation, and cultural	628,855	-	-	628,855
Community development	728,830	-	26,375	755,205
Capital projects	-	7,554,938	-	7,554,938
Debt service:				
Principal retirement	1,165,000	-	-	1,165,000
Interest and other fiscal charges	933,265	-	-	933,265
Total expenditures	<u>\$ 26,218,970</u>	<u>\$ 7,554,938</u>	<u>\$ 26,375</u>	<u>\$ 33,800,283</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,468,158</u>	<u>\$ (6,299,250)</u>	<u>\$ (19,592)</u>	<u>\$ (4,850,684)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ -	\$ 2,678,618	\$ 100,000	\$ 2,778,618
Transfers out	(2,888,233)	-	-	(2,888,233)
Total other financing sources (uses)	<u>\$ (2,888,233)</u>	<u>\$ 2,678,618</u>	<u>\$ 100,000</u>	<u>\$ (109,615)</u>
Net change in fund balances	\$ (1,420,075)	\$ (3,620,632)	\$ 80,408	\$ (4,960,299)
Fund balances - beginning	20,394,726	2,862,065	476,059	23,732,850
Fund balances - ending	<u>\$ 18,974,651</u>	<u>\$ (758,567)</u>	<u>\$ 556,467</u>	<u>\$ 18,772,551</u>

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

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

---

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

Net change in fund balances - total governmental funds \$ (4,960,299)

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 capital outlays exceeded depreciation in the current period. The following is a summary of items supporting this adjustment:

Capital asset additions	\$ 6,372,078	
Depreciation expense	(1,041,419)	
Activity related to joint tenancy assets of Component Unit and Primary Government	<u>(14,326)</u>	5,316,333

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

Property taxes 117,162

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. The following is a summary of items supporting this adjustment:

Principal retired on school general obligation bonds	\$ 145,000	
Principal retired on revenue bond	1,020,000	
Bond premium amortization	<u>266,553</u>	1,431,553

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.

The following is a summary of items supporting this adjustment:

Decrease (increase) in compensated absences	\$ (59,235)	
Pension expense	(236,527)	
OPEB expense	27,684	
Decrease (increase) in landfill postclosure care	190,855	
Decrease (increase) in accrued interest payable	<u>16,324</u>	(60,899)

Change in net position of governmental activities \$ 1,843,850

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

County of Surry, Virginia  
Statement of Net Position  
Proprietary Funds  
June 30, 2020

	Enterprise Fund <u>Water and Sewer</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 5,764
Accounts receivable, net of allowance for uncollectibles	17,354
Total current assets	<u>\$ 23,118</u>
Noncurrent assets:	
Capital assets:	
Land and land improvements	\$ 3,636
Utility plant in service	754,467
Equipment	119,992
Accumulated depreciation	(477,549)
Total net capital assets	<u>\$ 400,546</u>
Total noncurrent assets	<u>\$ 400,546</u>
Total assets	<u>\$ 423,664</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 29,872
Total current liabilities	<u>\$ 29,872</u>
Total liabilities	<u>\$ 29,872</u>
<b>NET POSITION</b>	
Investment in capital assets	\$ 400,546
Unrestricted	(6,754)
Total net position	<u>\$ 393,792</u>

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

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

---

	Enterprise Fund <u>Water and Sewer</u>
<b>OPERATING REVENUES</b>	
Charges for services:	
Water and sewer revenues	\$ 55,816
Total operating revenues	<u>\$ 55,816</u>
<b>OPERATING EXPENSES</b>	
Other supplies and expenses	\$ 165,430
Depreciation	24,861
Total operating expenses	<u>\$ 190,291</u>
Operating income (loss)	<u>\$ (134,475)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Transfers in	<u>\$ 109,615</u>
Change in net position	\$ (24,860)
Total net position- beginning	418,652
Total net position - ending	<u><u>\$ 393,792</u></u>

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

County of Surry, Virginia  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2020

	Enterprise Fund <u>Water and Sewer</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers and users	\$ 52,748
Payments to suppliers	(161,410)
Net cash provided by (used for) operating activities	<u>\$ (108,662)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfers from other funds	\$ 109,615
Net cash provided by (used for) noncapital financing activities	<u>\$ 109,615</u>
Net increase (decrease) in cash and cash equivalents	\$ 953
Cash and cash equivalents - beginning	4,811
Cash and cash equivalents - ending	<u>\$ 5,764</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</b>	
Operating income (loss)	<u>\$ (134,475)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation	\$ 24,861
(Increase) decrease in accounts receivable	(3,068)
Increase (decrease) in accounts payable	4,020
Total adjustments	<u>\$ 25,813</u>
Net cash provided by (used for) operating activities	<u>\$ (108,662)</u>

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

County of Surry, Virginia  
 Statement of Fiduciary Net Position  
 Fiduciary Funds  
 June 30, 2020

---

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 197,852
Total assets	\$ 197,852
 <b>LIABILITIES</b>	
Amounts held for social services clients	\$ 52,077
Amounts held for others	145,775
Total liabilities	\$ 197,852

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

## COUNTY OF SURRY, VIRGINIA

### Notes to Financial Statements (Continued) As of June 30, 2020

---

#### Note 1—Summary of Significant Accounting Policies:

---

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

#### Financial Statement Presentation

##### 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. Interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

Statement of Net Position - The Statement of Net Position is designed to display financial position of the primary government (governmental and business-type activities) and its discretely presented component units. Governments 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 are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) capital grants and contributions. 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 Surry (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 Surry 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 Surry County Economic Development Authority (EDA) is responsible for industrial and commercial development in the County. The Authority consists of five members appointed by the Board of Supervisors. The Authority is fiscally dependent on the County, as the County is involved in the day-to-day operations of the EDA, 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.

*The remainder of the page left blank intentionally.*

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

---

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

None

**Excluded from the County's Annual Financial Report**

**District 19 Community Services Board**

The District 19 Community Services Board is considered a jointly governed organization and therefore its operations are not included in the County's financial statements. The governing body of this organization is appointed by the participating jurisdictions which include the Cities of Colonial Heights, Emporia, Hopewell, Petersburg and the Counties of Surry, Greensville, Prince George and Sussex. The governing board has the ability to execute contracts and to budget and expend funds. No one locality contributes more than 50% of the Board's funding or has oversight responsibility over its operations. Surry County contributed \$66,051 to the District 19 Community Services Board for the fiscal year ended June 30, 2020.

**Riverside Regional Jail**

The Riverside Regional Jail is considered a jointly governed organization and therefore its operations are not included in the County's financial statements. The governing body of this organization is appointed by respective governing bodies of the participating jurisdictions. The governing board has the ability to execute contracts and to budget and expend funds. No one locality contributes more than 50% of the Board's funding or has oversight responsibility over its operations.

**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, except for Agency funds as they have no measurement focus. 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.

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

---

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Revenues are recognized 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 and have no measurement focus but use the accrual basis of accounting for asset and liability recognition. 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.

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.

**1. Governmental Funds**

Governmental Funds are those through which most governmental functions typically are financed. The County reports the General and County Capital Project Funds as major governmental funds.

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

---

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

1. Governmental Funds (Continued)

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

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

The County reports the following nonmajor governmental funds:

Special Revenue Funds - Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Special Revenue Funds consist of the following funds: Indoor Plumbing, Sheriff DEA Task Force and Economic Development. These funds are merged for financial statement purposes.

Fiduciary Funds - (Trust and Agency Funds) - Account for assets held by the County unit in a trustee capacity or as an agent or custodian for individuals, private organizations, other governmental units, or other funds. These funds include Agency Funds which consists of the Special Welfare Fund, the Crater AAA Fund, and the Emergency Food and Shelter Fund. 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.

2. Proprietary Funds - accounts for operations that are financed in a manner similar to private business enterprises. The Proprietary Fund measurement focus is upon determination of net income, financial position, and 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 Enterprise Funds consist of the Water and Sewer Fund, which account for the operations of sewage pumping stations and collection systems, and the water distribution system, as well as, construction of water and sewer systems.

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.

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

F. Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, and 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.

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

G. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either “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” (i.e. noncurrent portion of interfund loans).

All trade and property tax receivables are shown net of an allowance for uncollectible accounts. The County calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance amounted to approximately \$132,079 at June 30, 2020 and is comprised of property taxes of \$78,407 and water and sewer charges of \$53,672.

Real and Personal Property Tax Data:

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

	<u>Real Property</u>	<u>Personal Property</u>
Levy	January 1	January 1
Due Date	December 5	December 5
Lien Date	January 1	January 1

The County bills and collects its own property taxes.

H. Capital Assets

Capital assets, which include property, plant and equipment and infrastructure, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as land, buildings, and equipment with an initial individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. 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.

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

**H. Capital Assets (Continued)**

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

Assets	Years
Buildings	40
Buildings and Improvements	40
Infrastructure	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.

**K. 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;

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

**K. Fund Balance (Continued)**

- 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.

Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a formal resolution of the Board. Assigned fund balance is also established by Board of Supervisors.

In the general fund, the County strives to maintain a committed fund balance to be used for ongoing expenditure obligations of approximately 25% of the actual budgeted operating expenditures.

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

	General Fund	County Capital Projects Fund	Other Governmental Funds	Total
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Fund Balances:</b>				
<b>Committed:</b>				
Ongoing expenditure obligations	\$ 11,093,362	\$ -	\$ -	\$ 11,093,362
DEA Task Force	-	-	53,343	53,343
Economic Development	-	-	460,273	460,273
<b>Total Committed Fund Balance</b>	<u>\$ 11,093,362</u>	<u>\$ -</u>	<u>\$ 513,616</u>	<u>\$ 11,606,978</u>
<b>Assigned:</b>				
Indoor plumbing	\$ -	\$ -	\$ 42,851	\$ 42,851
<b>Total Assigned Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,851</u>	<u>\$ 42,851</u>
<b>Unassigned</b>	<u>\$ 7,881,289</u>	<u>\$ (758,567)</u>	<u>\$ -</u>	<u>\$ 7,122,722</u>
<b>Total Fund Balances</b>	<u>\$ 18,974,651</u>	<u>\$ (758,567)</u>	<u>\$ 556,467</u>	<u>\$ 18,772,551</u>

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

---

L. 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 policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

M. 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.

N. 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.

Medical and Dental Pay-As-You Go

For purposes of measuring the medical and dental pay-as-you go liability, deferred outflows of resources and deferred inflows of resources related to the Plan's OPEB, and the related OPEB expenses, information about the fiduciary net position of the County's and School Board's Medical and Dental Pay- As-You go Plan and the additions to/deductions from the County's and School Board's OPEB Plan's net fiduciary position have been determined on the same basis as they were reported by the actuary. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

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

---

O. 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.

P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has one item that qualifies for reporting in this category. It is comprised of certain items related to the measurement of the net pension liability and net OPEB liabilities and contributions to the pension and OPEB plans made during the current year and subsequent to the net pension liability and net OPEB measurement date. For more detailed information, 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 the 2<sup>nd</sup> half installments 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 the 2<sup>nd</sup> half installments are reported as deferred inflows of resources. In addition, certain items related to the measurement of the net pension liability and net OPEB liabilities are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

*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 30<sup>th</sup>, 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.

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

---

*Note 2—Stewardship, Compliance, and Accounting: (Continued)*

---

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

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 the Standard & Poor’s rating scale. The County’s investment policy has an emphasis on safety and liquidity of investments. The County’s policy is to invest where funds are readily available with little risk of penalties for early withdrawal.

<u>County's Rated Debt Investments' Values</u>	
<u>Rated Debt Investments</u>	<u>Fair Quality Ratings</u>
	<u>AAAm</u>
Local Government Investment Pool	\$ 10,006,548
Virginia State Non-Arbitrage Pool	7,355,403
Total	<u>\$ 17,361,951</u>

*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.

<u>Investment Maturities (in years)</u>		
<u>Investment Type</u>	<u>Fair Value</u>	<u>Less Than 1 Year</u>
Local Government Investment Pool	\$ 10,006,548	\$ 10,006,548
Virginia State Non-Arbitrage Pool	<u>7,355,403</u>	<u>7,355,403</u>
Total	<u>\$ 17,361,951</u>	<u>\$ 17,361,951</u>

**External Investment Pools**

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

*The remainder of this page left blank intentionally*

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

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

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

	Primary Government	Component Unit School Board
Other Local Governments:		
Surry County School Board	\$ 965,565	\$ -
Commonwealth of Virginia:		
Local sales tax	163,589	-
State Sales Tax	-	119,411
Constitutional officer reimbursements	84,242	-
Communications tax	6,987	-
Comprehensive services act	149,188	-
Wireless funds	7,292	-
Welfare	35,887	-
Federal Government:		
JROTC	-	6,530
Boating infrastructure grant	967,420	-
School fund grants	-	356,682
Welfare	73,638	-
	<u>\$ 2,453,808</u>	<u>\$ 482,623</u>

At June 30, 2020, amounts due to other local governments are as follows:

Other Local Governments:		
County of Surry	<u>\$ -</u>	<u>\$ 965,565</u>

*The remainder of this page left blank intentionally*

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*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 As Restated	Additions	Deletions	Balance June 30, 2020
<i>Primary Government:</i>				
<i>Governmental Activities:</i>				
Capital assets not subject to depreciation:				
Land and land improvements	\$ 1,811,163	\$ -	\$ -	\$ 1,811,163
Construction in progress	5,202,585	5,847,258	-	11,049,843
Total capital assets not subject to depreciation	<u>\$ 7,013,748</u>	<u>\$ 5,847,258</u>	<u>\$ -</u>	<u>\$ 12,861,006</u>
Capital assets subject to depreciation:				
Buildings and improvements	\$ 21,373,286	\$ -	\$ -	\$ 21,373,286
Equipment	6,777,741	524,820	-	7,302,561
Infrastructure	734,835	-	-	734,835
Jointly owned assets	6,702,121	-	55,843	6,646,278
Total capital assets subject to depreciation	<u>\$ 35,587,983</u>	<u>\$ 524,820</u>	<u>\$ 55,843</u>	<u>\$ 36,056,960</u>
Accumulated depreciation:				
Buildings and improvements	\$ 7,287,312	\$ 532,706	\$ -	\$ 7,820,018
Equipment	5,549,822	359,668	-	5,909,490
Infrastructure	92,925	18,371	-	111,296
Jointly owned assets	4,852,121	130,674	41,517	4,941,278
Total accumulated depreciation	<u>\$ 17,782,180</u>	<u>\$ 1,041,419</u>	<u>\$ 41,517</u>	<u>\$ 18,782,082</u>
Total capital assets subject to depreciation, net	<u>\$ 17,805,803</u>	<u>\$ (516,599)</u>	<u>\$ 14,326</u>	<u>\$ 17,274,878</u>
Governmental activities capital assets, net	<u><u>\$ 24,819,551</u></u>	<u><u>\$ 5,330,659</u></u>	<u><u>\$ 14,326</u></u>	<u><u>\$ 30,135,884</u></u>

*The remainder of this page left blank intentionally*

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 5—Capital Assets: (Continued)*

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

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
<i>Business-type activities:</i>				
Capital assets not subject to depreciation:				
Land and land improvements	\$ 3,636	\$ -	\$ -	\$ 3,636
Total capital assets not subject to depreciation	<u>\$ 3,636</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,636</u>
Capital assets subject to depreciation:				
Utility Plant in Service	\$ 754,467	\$ -	\$ -	\$ 754,467
Equipment	119,992	-	-	119,992
Total capital assets subject to depreciation	<u>\$ 874,459</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 874,459</u>
Accumulated depreciation:				
Utility Plant in Service	\$ 362,695	\$ 18,861	\$ -	\$ 381,556
Equipment	89,993	6,000	-	95,993
Total accumulated depreciation	<u>\$ 452,688</u>	<u>\$ 24,861</u>	<u>\$ -</u>	<u>\$ 477,549</u>
Total capital assets subject to depreciation, net	<u>\$ 421,771</u>	<u>\$ (24,861)</u>	<u>\$ -</u>	<u>\$ 396,910</u>
Business-type activities capital assets, net	<u><u>\$ 425,407</u></u>	<u><u>\$ (24,861)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 400,546</u></u>

*The remainder of this page left blank intentionally*

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 5—Capital Assets: (Continued)*

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

	Balance July 1, 2019 As Restated	Additions	Deletions	Balance June 30, 2020
<i>Component Unit-School Board:</i>				
Capital assets not subject to depreciation:				
Land and land improvements	\$ 158,330	\$ -	\$ -	\$ 158,330
Construction in progress	699,590	731,028	1,430,618	-
Total capital assets not subject to depreciation	<u>\$ 857,920</u>	<u>\$ 731,028</u>	<u>\$ 1,430,618</u>	<u>\$ 158,330</u>
Capital assets subject to depreciation:				
Equipment	\$ 6,579,617	\$ 370,080	\$ -	\$ 6,949,697
Building improvement	184,686	1,430,618	-	1,615,304
Jointly owned assets	18,650,030	-	(55,843)	18,705,873
Total capital assets subject to depreciation	<u>\$ 25,414,333</u>	<u>\$ 1,800,698</u>	<u>\$ (55,843)</u>	<u>\$ 27,270,874</u>
Accumulated depreciation:				
Equipment	\$ 4,590,976	\$ 257,332	\$ -	\$ 4,848,308
Building improvement	60,235	76,148	-	136,383
Jointly owned assets	13,502,023	363,628	(41,517)	13,907,168
Total accumulated depreciation	<u>\$ 18,153,234</u>	<u>\$ 697,108</u>	<u>\$ (41,517)</u>	<u>\$ 18,891,859</u>
Total capital assets subject to depreciation, net	<u>\$ 7,261,099</u>	<u>\$ 1,103,590</u>	<u>\$ (14,326)</u>	<u>\$ 8,379,015</u>
Component unit school board capital assets, net	<u>\$ 8,119,019</u>	<u>\$ 1,834,618</u>	<u>\$ 1,416,292</u>	<u>\$ 8,537,345</u>

*The remainder of this page left blank intentionally.*

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

---

*Note 5—Capital Assets: (Continued)*

---

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government administration	\$ 181,605
Judicial administration	326,416
Public safety	274,375
Public works	51,475
Health and welfare	5,199
Education	130,674
Parks, recreation and cultural	41,697
Community development	<u>29,978</u>
Total Governmental activities	<u>\$ 1,041,419</u>
Business-type activities	<u>\$ 24,861</u>
Component Unit School Board	<u>\$ 697,108</u>

Legislation enacted during the year ended June 30, 2002, Section 15.2-1800.1 of the Code of Virginia, 1950, as amended, has changed the reporting of local school capital assets and related debt for financial statement purposes. Historically, debt incurred by local governments “on-behalf” of school boards was reported in the school board’s discrete column along with the related capital assets. Under the new law, local governments have a “tenancy in common” with the school board whenever the locality incurs any financial obligation for any school property which is payable over more than one fiscal year. For financial reporting purposes, the legislation permits the locality to report the portion of school property related to any outstanding financial obligation eliminating any potential deficit from capitalizing assets financed with debt. The effect on the County of Surry, Virginia for the year ended June 30, 2020, is that school financed assets in the amount of \$1,705,000 are reported in the Primary Government for financial reporting purposes.

*The remainder of this page left blank intentionally*

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 6—Interfund Transfers and Obligations:*

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

Fund	Transfers In	Transfers Out
Primary Government:		
General Fund	\$ -	\$ 2,888,233
Other governmental funds	100,000	-
County Capital Projects Fund	2,678,618	-
Water and Sewer Fund	109,615	-
	<u>                    </u>	<u>                    </u>
Total	<u>\$ 2,888,233</u>	<u>\$ 2,888,233</u>

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

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

Fund	Interfund Receivables	Interfund Payables
Primary Government:		
General Fund	\$ 1,001	\$ -
Other governmental funds	-	1,001
	<u>                    </u>	<u>                    </u>
Total	<u>\$ 1,001</u>	<u>\$ 1,001</u>

Outstanding balances between the funds result mainly from time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occurs, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

*The remainder of this page left blank intentionally*

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 7—Long Term Obligations:*

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

Primary Government:

	Balance at July 1, 2019	Issuances/ Increases	Retirements/ Decreases	Balance at June 30, 2020	Amounts Due Within One Year
Governmental Activities:					
Incurred by County:					
Compensated absences (payable by General Fund)	\$ 224,741	\$ 81,708	\$ 22,474	\$ 283,975	\$ 28,398
Lease revenue bonds	17,865,000	-	1,020,000	16,845,000	1,075,000
Bond premium	1,980,387	-	263,068	1,717,319	-
Net pension liability (payable by General Fund)	1,331,134	2,411,782	1,809,202	1,933,714	-
Net OPEB liabilities (payable by General Fund)	457,575	114,168	123,120	448,623	-
Landfill postclosure care	938,709	-	190,855	747,854	-
<b>Total incurred by County</b>	<b>\$ 22,797,546</b>	<b>\$ 2,607,658</b>	<b>\$ 3,428,719</b>	<b>\$ 21,976,485</b>	<b>\$ 1,103,398</b>
Incurred by School Board:					
General obligation bonds	\$ 1,850,000	\$ -	\$ 145,000	\$ 1,705,000	\$ 150,000
Bond premium	34,841	-	3,485	31,356	-
<b>Total incurred by School Board</b>	<b>\$ 1,884,841</b>	<b>\$ -</b>	<b>\$ 148,485</b>	<b>\$ 1,736,356</b>	<b>\$ 150,000</b>
<b>Total Governmental Activities</b>	<b>\$ 24,682,387</b>	<b>\$ 2,607,658</b>	<b>\$ 3,577,204</b>	<b>\$ 23,712,841</b>	<b>\$ 1,253,398</b>
<b>Total Primary Government Obligations</b>	<b>\$ 24,682,387</b>	<b>\$ 2,607,658</b>	<b>\$ 3,577,204</b>	<b>\$ 23,712,841</b>	<b>\$ 1,253,398</b>

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 7—Long Term Obligations: (Continued)*

Primary Government: (Continued)

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

Year Ending June 30,	Governmental Activities			
	County Obligations		School Obligations	
	Lease Revenue Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2021	\$ 1,075,000	\$ 789,834	\$ 150,000	\$ 85,555
2022	1,125,000	736,559	160,000	77,262
2023	1,180,000	677,494	170,000	68,435
2024	1,245,000	615,353	180,000	59,072
2025	1,300,000	550,137	185,000	49,309
2026	1,375,000	481,591	200,000	39,010
2027	1,445,000	411,104	210,000	28,305
2028	1,515,000	338,879	220,000	17,340
2029	1,015,000	277,022	230,000	5,865
2030	575,000	239,828	-	-
2031	600,000	212,569	-	-
2032	635,000	181,798	-	-
2033	665,000	150,285	-	-
2034	700,000	117,707	-	-
2035	735,000	84,647	-	-
2036	390,000	60,431	-	-
2037	405,000	44,034	-	-
2038	425,000	26,916	-	-
2039	440,000	9,075	-	-
Total	<u>\$ 16,845,000</u>	<u>\$ 6,005,263</u>	<u>\$ 1,705,000</u>	<u>\$ 430,153</u>

*The remainder of this page left blank intentionally*

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 7—Long-Term Obligations: (Continued)*

Primary Government: (Continued)

Details of long-term indebtedness are as follows:

<u>Governmental Activities</u>	<u>Total Amount</u>
<i>Incurring by County:</i>	
<u>Lease Revenue Bonds:</u>	
\$15,795,000 lease revenue bond issued November 18, 2014, payable in various annual installments through April 1, 2035, interest payable semi-annually at 3.028%-5.125%.	\$ 11,145,000
\$15,795,000 lease revenue bond issued November 18, 2014, payable in various annual installments through April 1, 2035, interest payable semi-annually at 3.028%-5.125%.	<u>5,700,000</u>
Total lease revenue bonds	<u>\$ 16,845,000</u>
Bond issuance premium	<u>\$ 1,717,319</u>
Landfill postclosure care (Note 17)	<u>\$ 747,854</u>
Net pension liability (payable by General Fund)	<u>\$ 1,933,714</u>
Net OPEB liabilities (payable by General Fund)	<u>\$ 448,623</u>
Compensated absences (payable by General Fund)	<u>\$ 283,975</u>
Total incurred by County	<u>\$ 21,976,485</u>
<i>Incurring by School Board:</i>	
<u>General Obligation Bonds:</u>	
\$2,950,000 School Bond issued December 11, 2008 payable in various annual installments through January 15, 2029, interest payable semi-annually ranging from 4.10% to 5.35%.	<u>\$ 1,705,000</u>
Bond issuance premium	<u>\$ 31,356</u>
Total incurred by School Board	<u>\$ 1,736,356</u>
Total Long-Term Obligations, Governmental Activities	<u><u>\$ 23,712,841</u></u>

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 7—Long-Term Obligations: (Continued)*

Component Unit - School Board:

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

	Balance at July 1, 2019	Increases	Decreases	Balance at June 30, 2020	Amounts Due Within One Year
Component Unit-School Board:					
Compensated absences (payable by School Fund)	\$ 46,084	\$ -	\$ 46,084	\$ -	\$ -
Net pension liability	12,445,204	4,735,948	4,008,708	13,172,444	-
Net OPEB liabilities	2,530,620	438,200	473,834	2,494,986	-
Total Component Unit-School Board	<u>\$ 15,021,908</u>	<u>\$ 5,174,148</u>	<u>\$ 4,528,626</u>	<u>\$ 15,667,430</u>	<u>\$ -</u>

*Note 8—Deferred/Unavailable Revenue:*

Deferred/unavailable revenue represents amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable, but not available. Under the accrual basis, assessments for future periods are deferred. Deferred/unavailable revenue totaling \$537,928 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	\$ -	\$ 513,732
Prepaid property taxes due in December but paid in advance by taxpayers	24,196	24,196
Total	<u>\$ 24,196</u>	<u>\$ 537,928</u>

*Note 9—Commitments and Contingent Liabilities:*

---

Federal programs in which the County and its discretely presented component unit participate were audited in accordance with the provisions of the Title 2 U.S. Code of Federal Regulations 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 10—Litigation:*

---

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

*Note 11—Risk Management:*

---

The County, the Component Unit School Board, and the Component Unit EDA are exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the government carries insurance.

The County and the School Board are members 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 and School Board pay 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 and School Board also participate with other localities in a public entity risk pool for their coverage of general liability and auto insurance with Virginia Municipal League and public officials liability with the Virginia Association of Counties Group Self Insurance Risk Pool. The County and School Board pay an annual premium to the pools for general insurance through member premiums. The County and School Board continue to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

*Note 12—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.
- 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 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.

*Note 12—Pension Plans: (Continued)*

*Average Final Compensation and Service Retirement Multiplier*

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

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

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

*Employees Covered by Benefit Terms*

As of the June 30, 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	52	77
Inactive members:		
Vested inactive members	11	3
Non-vested inactive members	15	14
Inactive members active elsewhere in VRS	28	12
Total inactive members	54	29
Active members	92	45
Total covered employees	198	151

*Note 12—Pension Plans: (Continued)*

*Contributions*

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

The County’s contractually required employer contribution rate for the year ended June 30, 2020 was 8.49% 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 \$355,419 and \$337,826 for the years ended June 30, 2020 and June 30, 2019, respectively.

The Component Unit School Board’s contractually employer required contribution rate for nonprofessional employees for the year ended June 30, 2020 was 10.89% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Component Unit School Board’s nonprofessional employees were \$101,162 and \$98,289 for the years ended June 30, 2020 and June 30, 2019, respectively.

*Net Pension Liability*

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

*Actuarial Assumptions - General Employees*

The total pension liability 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 expense, 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 12—Pension Plans: (Continued)*

*Actuarial Assumptions - General Employees (Continued)*

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.

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

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

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

*Actuarial Assumptions - Public Safety Employees with Hazardous Duty Benefits*

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

*Note 12—Pension Plans: (Continued)*

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

Inflation	2.50%
Salary increases, including inflation	3.50% - 4.75%
Investment rate of return	6.75%, net of pension plan investment expense, 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) - 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 12—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 elected a long-term rate of 6.75% which is roughly at the 40<sup>th</sup> percentile of expected long-term results of the VRS fund asset allocation.

*Discount Rate*

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

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 12—Pension Plans: (Continued)*

*Discount Rate (Continued)*

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*

	Primary Government		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2018	\$ 19,017,687	\$ 17,686,553	\$ 1,331,134
Changes for the year:			
Service cost	\$ 446,163	\$ -	\$ 446,163
Interest	1,286,442	-	1,286,442
Assumption changes	557,716	-	557,716
Differences between expected and actual experience	108,825	-	108,825
Contributions - employer	-	337,827	(337,827)
Contributions - employee	-	315,066	(315,066)
Net investment income	-	1,156,309	(1,156,309)
Benefit payments, including refunds			
Refunds of employee contributions	(1,279,883)	(1,279,883)	-
Administrative expenses	-	(11,909)	11,909
Other changes	-	(727)	727
Net changes	\$ 1,119,263	\$ 516,683	\$ 602,580
Balances at June 30, 2019	\$ 20,136,950	\$ 18,203,236	\$ 1,933,714

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

Note 12—Pension Plans: (Continued)

Changes in Net Pension Liability

	Component School Board (nonprofessional)		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2018	\$ 6,233,282	\$ 5,368,078	\$ 865,204
Changes for the year:			
Service cost	\$ 88,702	\$ -	\$ 88,702
Interest	420,410	-	420,410
Assumption changes	155,642	-	155,642
Differences between expected and actual experience	(140,755)	-	(140,755)
Contributions - employer	-	98,289	(98,289)
Contributions - employee	-	72,395	(72,395)
Net investment income	-	344,493	(344,493)
Benefit payments, including refunds			
Refunds of employee contributions	(454,841)	(454,841)	-
Administrative expenses	-	(3,598)	3,598
Other changes	-	(217)	217
Net changes	\$ 69,158	\$ 56,521	\$ 12,637
Balances at June 30, 2019	\$ 6,302,440	\$ 5,424,599	\$ 877,841

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

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

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
County			
Net Pension Liability (Asset)	\$ 4,424,886	\$ 1,933,714	\$ (61,570)
Component Unit School Board (nonprofessional)			
Net Pension Liability (Asset)	\$ 1,559,172	\$ 877,841	\$ 328,356

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 12—Pension Plans: (Continued)*

*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 \$591,947 and \$190,269, 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	\$ 295,888	\$ 1,344	\$ -	\$ 67,061
Change in assumptions	405,862	-	74,154	-
Net difference between projected and actual earnings on pension plan investments	-	151,426	-	43,285
Employer contributions subsequent to the measurement date	355,419	-	101,162	-
<b>Total</b>	<b>\$ 1,057,169</b>	<b>\$ 152,770</b>	<b>\$ 175,316</b>	<b>\$ 110,346</b>

\$355,19 and \$101,162 reported as deferred outflows of resources related to pensions resulting from the County's and Component Unit School Board's (nonprofessional) contributions, respectively, subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year ended June 30	Primary Government	Component Unit School Board (nonprofessional)
2021	\$ 337,555	\$ 10,080
2022	103,661	(50,294)
2023	95,893	(215)
2024	11,871	4,237
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.

*Note 12—Pension Plans: (Continued)*

---

Component Unit School Board (professional)

*Plan Description*

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

*Contributions*

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Each School Division's contractually required employer contribution rate for the year ended June 30, 2020 was 15.68% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the school division were \$1,130,433 and \$1,238,666 for the years ended June 30, 2020 and June 30, 2019, respectively.

*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 \$12,294,603 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 0.09342% as compared to 0.09847% at June 30, 2018.

For the year ended June 30, 2020, the school division recognized pension expense of \$879,204. 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.

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 12—Pension Plans: (Continued)*

Component Unit School Board (professional) (Continued)

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

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 787,275
Change in assumptions	1,217,454	-
Net difference between projected and actual earnings on pension plan investments	-	269,960
Changes in proportion and differences between employer contributions and proportionate share of contributions	721	959,482
Employer contributions subsequent to the measurement date	<u>1,130,433</u>	<u>-</u>
Total	<u>\$ 2,348,608</u>	<u>\$ 2,016,717</u>

\$1,130,433 reported as deferred outflows of resources related to pensions resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year ended June 30</u>	
2021	\$ (348,363)
2022	(476,494)
2023	(72,143)
2024	52,981
2025	45,477
Thereafter	-

*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.

*Note 12—Pension Plans: (Continued)*

Component Unit School Board (professional) (Continued)

*Actuarial Assumptions (Continued)*

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

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 12—Pension Plans: (Continued)*

Component Unit School Board (professional) (Continued)

*Net Pension Liability*

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

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

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

*Long-Term Expected Rate of Return*

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

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

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

	<u>Rate</u>		
	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
	<u>(5.75%)</u>	<u>(6.75%)</u>	<u>(7.75%)</u>
School division's proportionate share of the VRS Teacher Employee Retirement Plan Net Pension Liability (Asset) \$	18,508,718 \$	12,294,603 \$	7,156,680

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 12—Pension Plans: (Continued)*

Component Unit School Board (professional) (Continued)

*Pension Plan Fiduciary Net Position*

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

Primary Government and Component Unit School Board

*Aggregate Pension Information*

	Primary Government				Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense
VRS Pension Plans:								
Primary Government	\$ 1,057,169	\$ 152,770	\$ 1,933,714	\$ 591,947	\$ -	\$ -	\$ -	\$ -
School Board Nonprofessional	-	-	-	-	175,316	110,346	877,841	190,269
School Board Professional	-	-	-	-	2,348,608	2,016,717	12,294,603	879,204
Totals	<u>\$ 1,057,169</u>	<u>\$ 152,770</u>	<u>\$ 1,933,714</u>	<u>\$ 591,947</u>	<u>\$ 2,523,924</u>	<u>\$ 2,127,063</u>	<u>\$ 13,172,444</u>	<u>\$ 1,069,473</u>

*Note 13—Group Life Insurance (GLI) Plan (OPEB PLAN):*

*Plan Description*

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

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

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

*Eligible Employees*

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

---

*Note 13—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 adjustment 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, 2018. 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 GLI Plan from the County were \$24,059 and \$22,203 for the years ended June 30, 2020 and June 30, 2019, respectively.

Contributions to the GLI Plan from the Component Unit School Board professional group were \$38,733 and \$40,539 for the years ended June 30, 2020 and June 30, 2019, respectively. Contributions to the GLI Plan from the Component Unit School Board nonprofessional group were \$5,347 and \$5,000 for the years ended June 30, 2020 and June 30, 2019, respectively.

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

At June 30, 2020, the County reported a liability of \$354,419 for its proportionate share of the Net GLI OPEB Liability. The Component Unit School Board professional and nonprofessional groups reported liabilities of \$647,164 and \$79,899, 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 Group Life Insurance Program 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 County's proportion was .02178% as compared to .02188% at June 30, 2018. At June 30, 2019, the Component Unit School Board professional and nonprofessional groups' proportion was .03977% and .04177%, respectively as compared to .00491% and .00505% respectively at June 30, 2018.

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 13—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 GLI Plan OPEB (Continued)*

For the year ended June 30, 2020, the County recognized GLI OPEB expense of \$9,080. For the year ended June 30, 2020, the Component Unit School Board professional group recognized GLI OPEB expense of \$7,190. For the year ended June 30, 2020, the Component Unit School Board nonprofessional group recognized GLI OPEB expense of \$1,500. 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	\$ 23,571	\$ 4,598	\$ 43,040	\$ 8,394	\$ 5,314	\$ 1,037
Net difference between projected and actual earnings on GLI OPEB plan investments	-	7,280	-	13,293	-	1,641
Change in assumptions	22,376	10,687	40,858	19,515	5,044	2,409
Changes in proportion	3,876	1,335	-	38,894	-	1,868
Employer contributions subsequent to the measurement date	24,059	-	38,733	-	5,347	-
Total	\$ 73,882	\$ 23,900	\$ 122,631	\$ 80,096	\$ 15,705	\$ 6,955

\$24,059, \$38,733, and \$5,347, 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	\$ 2,144	\$ (5,476)	\$ (64)
2022	2,144	(5,476)	(64)
2023	5,227	155	631
2024	7,421	5,294	1,266
2025	7,042	7,250	1,294
Thereafter	1,945	2,054	340

*Note 13—Group Life Insurance (GLI) Plan (OPEB PLAN): (Continued)*

*Actuarial Assumptions*

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

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

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

**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.

*Note 13—Group Life Insurance (GLI) Plan (OPEB PLAN): (Continued)*

*Actuarial Assumptions (Continued)*

**Mortality Rates - Teachers (Continued)**

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

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

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

**Pre-Retirement:**

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

**Post-Retirement:**

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

**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%

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 13—Group Life Insurance (GLI) Plan (OPEB PLAN): (Continued)*

*Actuarial Assumptions (Continued)*

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

Pre-Retirement:

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

Post-Retirement:

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

Post-Disablement:

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

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%

*Note 13—Group Life Insurance (GLI) Plan (OPEB PLAN): (Continued)*

*NET GLI OPEB Liability (Continued)*

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.

*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 40<sup>th</sup> percentile of expected long-term results of the VRS fund asset allocation.

*Note 13—Group Life Insurance (GLI) Plan (OPEB PLAN): (Continued)*

*Discount Rate*

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 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% 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	\$ 465,608	\$ 354,419	\$ 264,247
Component School Board (professional)'s proportionate share of the GLI Plan Net OPEB Liability	\$ 850,194	\$ 647,164	\$ 482,512
Component School Board (nonprofessional)'s proportionate share of the GLI Plan Net OPEB Liability	\$ 104,965	\$ 79,899	\$ 59,571

*GLI Plan Fiduciary Net Position*

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

*Note 14—Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan):*

---

*Plan Description*

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

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

*Eligible Employees*

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

*Benefit Amounts*

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

*HIC Plan Notes*

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

*Contributions*

The contribution requirements for active employees is governed by §51.1-1401(E) of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Each school division's contractually required employer contribution rate for the year ended June 30, 2020 was 1.20% of covered employee compensation for employees in the VRS Teacher Employee HIC Plan. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2018. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the school division to the VRS Teacher Employee HIC Plan were \$89,069 and \$93,551 for the years ended June 30, 2020 and June 30, 2019, respectively.

*Note 14—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*

At June 30, 2020, the school division reported a liability of \$1,216,675 for its proportionate share of the VRS Teacher Employee HIC Net OPEB Liability. The Net VRS Teacher Employee HIC OPEB Liability was measured as of June 30, 2019 and the total VRS Teacher Employee HIC OPEB liability used to calculate the Net VRS Teacher Employee HIC OPEB Liability was determined by an actuarial valuation performed as of June 30, 2018 and rolled forward to the measurement date of June 30, 2019. The school division’s proportion of the Net VRS Teacher Employee HIC OPEB Liability was based on the school division’s actuarially determined employer contributions to the VRS Teacher Employee HIC OPEB plan for the year ended June 30, 2019 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2019, the school division’s proportion of the VRS Teacher Employee HIC was .09294% as compared to .09821% at June 30, 2018.

For the year ended June 30, 2020, the school division recognized VRS Teacher Employee HIC OPEB expense of \$86,804. Since there was a change in proportionate share between measurement dates, a portion of the VRS Teacher Employee HIC Net OPEB expense was related to deferred amounts from changes in proportion.

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:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 6,892
Net difference between projected and actual earnings on Teacher HIC OPEB plan investments	77	-
Change in assumptions	28,318	8,454
Change in proportion	-	81,570
Employer contributions subsequent to the measurement date	<u>89,069</u>	<u>-</u>
Total	<u>\$ 117,464</u>	<u>\$ 96,916</u>

\$89,069 reported as deferred outflows of resources related to the Teacher Employee HIC OPEB resulting from the school division’s contributions subsequent to the measurement date will be recognized as a reduction of the Net Teacher Employee HIC OPEB Liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Teacher Employee HIC OPEB will be recognized in the Teacher Employee HIC OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>	
2021	\$ (12,178)
2022	(12,179)
2023	(11,646)
2024	(11,824)
2025	(10,873)
Thereafter	(9,821)

*Note 14—Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)*

---

*Actuarial Assumptions*

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

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

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

**Mortality Rates - Teachers**

**Pre-Retirement:**

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

**Post-Retirement:**

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

**Post-Disablement:**

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

*The remainder of this page left blank intentionally*

*Note 14—Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)*

*Actuarial Assumptions (Continued)*

**Mortality Rates - Teachers (Continued)**

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

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
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 plan’s total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of June 30, 2019, NOL amounts for the VRS Teacher Employee HIC Plan is as follows (amounts expressed in thousands):

		Teacher Employee HIC OPEB Plan
Total Teacher Employee HIC OPEB Liability	\$	1,438,114
Plan Fiduciary Net Position		129,016
Teacher Employee net HIC OPEB Liability (Asset)	\$	<u>1,309,098</u>
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 14—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 40<sup>th</sup> 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 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.

*Note 14—Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)*

*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	\$ 1,361,666	\$ 1,216,675	\$ 1,093,505

*Teacher Employee HIC OPEB Fiduciary Net Position*

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

*Note 15—Medical and Dental Pay-As-You-Go (OPEB PLAN):*

County and School Board

*Plan Description*

In addition to the pension benefits described in Note 12, the County administers a single-employer defined benefit healthcare plan, The County of Surry Postretirement Benefits Plan. The plan provides post-employment 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.

In addition to the pension benefits described in Note 12, the Component Unit School Board administers a single-employer defined benefit healthcare plan, The Surry County Public Schools Postretirement Benefits Plan. The plan provides post-employment 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 and dental insurance. The benefits that are provided for active employees are the same for eligible retirees, spouses and dependents of eligible retirees. All permanent employees of the County who meet eligibility requirements of the pension plan are eligible to receive post-employment health care benefits. No benefits are provided to Medicare eligible retirees or their spouses.

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 15—Medical and Dental Pay-As-You-Go (OPEB PLAN): (Continued)*

County and School Board: (Continued)

*Benefits Provided (Continued)*

Postemployment benefits that are provided to eligible retirees include medical and dental 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 post-employment health care benefits. Retirees and spouses that became eligible for Medicare are no longer eligible to participate in the Surry County Public School’s retiree medical plan.

*Plan Membership*

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

	Primary Government	Component Unit School Board
Total active employees with coverage	100	185
Total retirees with coverage	3	7
Total	103	192

*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 \$19,835 and \$52,680.

*Total OPEB Liability*

The County and School Board’s total OPEB liability was measured as of June 30, 2020.

*Actuarial Assumptions*

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

Inflation	2.50%
Salary Increases	5.35% decreasing to 3.50%
Discount Rate	2.21% based on Bond Buyer 20-Year Bond GO Index

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

Inflation	2.50%
Salary Increases	5.35% decreasing to 3.50%
Discount Rate	2.21% based on Bond Buyer 20-Year Bond GO Index



COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 15—Medical and Dental 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 (1.21%) or one percentage point higher (3.21%) than the current discount rate:

	Rate		
	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
<b>Primary Government:</b>			
Total OPEB liability	\$ 97,609	\$ 94,204	\$ 90,360
<b>Component Unit School Board:</b>			
Total OPEB liability	\$ 578,998	\$ 551,248	\$ 521,124

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

The following presents the total OPEB liability of the County, 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 (3.40% decreasing to 3.00%) or one percentage point higher (5.40% decreasing to 5.00%) than the current healthcare cost trend rates:

	Rates		
	1% Decrease (3.40% decreasing to 3.00%)	Healthcare Cost Trend (4.40% decreasing to 4.00%)	1% Increase (5.40% decreasing to 5.00%)
<b>Primary Government:</b>			
Total OPEB liability	\$ 80,898	\$ 94,204	\$ 110,121

*Note 15—Medical and Dental 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 following presents the total OPEB liability of the 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 (0.80% increasing to ((0.80%) increasing to 3.00%) or one percentage point higher (1.80% increasing to 5.00%) than the current healthcare cost trend rates:

	Rates		
	1% Decrease ((0.80%) increasing to 3.00%)	Healthcare Cost Trend (0.80% increasing to 4.00%)	1% Increase (1.80% increasing to 5.00%)
Component Unit School Board:			
Total OPEB liability	\$ 480,250	\$ 551,248	\$ 634,399

*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 \$7,510 and \$44,419. At June 30, 2020, the County and the School Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Primary Government		Component Unit School Board	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 27,475	\$ -	\$ 53,465
Changes in assumptions	10,079	863	51,365	8,781
Total	<u>\$ 10,079</u>	<u>\$ 28,338</u>	<u>\$ 51,365</u>	<u>\$ 62,246</u>

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 15—Medical and Dental 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 will be recognized in OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>	<u>Primary Government</u>	<u>Component Unit School Board</u>
2020	\$ (5,565)	\$ (1,956)
2021	(5,255)	(1,956)
2022	(5,724)	(1,956)
2023	(1,715)	(2,096)
2024	-	(2,430)
Thereafter	-	(487)

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

*Note 16—Surety Bonds:*

	<u>Amount</u>
Division of Risk Management Surety Bond:	
Commonwealth Funds	
Gail P. Clayton, Clerk of the Circuit Court	\$ 380,000
Onike Ruffin, Treasurer	300,000
Jonathan F. Judkins, Commissioner of the Revenue	3,000
Carlos Turner, Sheriff	30,000
The Continental Insurance Company-Surety:	
All Social Services Employees-blanket bond	100,000

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

*Note 17—Landfill Closure and Postclosure Care Cost:*

The \$747,854 reported as landfill postclosure liability at June 30, 2020, represents the estimated liability for postclosure monitoring. This amount is based on what it would cost to perform all postclosure care in 2020 over a remaining period of 16 years. Actual costs may be higher due to inflation, changes in technology or changes in regulations. As of June 30, 2020, 100% of the landfill’s total capacity has been used to date. The landfill was closed and capped in 1998.

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

*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 \$8,361.

*Note 19 - Summary of Other Postemployment Benefit Plans:*

**Primary Government and Component Unit School Board**

*Aggregate OPEB Information*

	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 Program (Note 13):								
County	\$ 73,882	\$ 23,900	\$ 354,419	\$ 9,080	\$ -	\$ -	\$ -	\$ -
School Board Nonprofessional	-	-	-	-	15,705	6,955	79,899	1,500
School Board Professional	-	-	-	-	122,631	80,096	647,164	7,190
Teacher Health Insurance Credit Program (Note 14)	-	-	-	-	117,464	96,916	1,216,675	86,804
County Stand-Alone Plan (Note 15)	10,079	28,338	94,204	7,510	-	-	-	-
School Stand-Alone Plan (Note 15)	-	-	-	-	51,365	62,246	551,248	44,419
Totals	<u>\$ 83,961</u>	<u>\$ 52,238</u>	<u>\$ 448,623</u>	<u>\$ 16,590</u>	<u>\$ 307,165</u>	<u>\$ 246,213</u>	<u>\$ 2,494,986</u>	<u>\$ 139,913</u>

*Note 20—Upcoming Pronouncements:*

---

Statement 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. 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. 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 Surry, 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 Surry, Virginia, received the second round of CRF funds in the amount of \$560,295 on August 26, 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.

*The remainder of this page left blank intentionally*

COUNTY OF SURRY, VIRGINIA

Notes to Financial Statements (Continued)  
As of June 30, 2020

---

*Note 22—Restatement of Beginning Net Position:*

---

The county transferred assets being recorded as Governmental Activities construction in progress to the School board. This resulted in the following restatement of beginning net position:

	<u>Govern- mental Activities</u>	<u>Component Unit - School Board</u>
Net position, July 1, 2019, as previously stated	\$ 25,256,566	\$ (7,991,457)
Capital asset restatement:		
Restatement to transfer construction in progress assets between governmental activities and the component unit school board	<u>(699,590)</u>	<u>699,590</u>
Net position, July 1, 2019, as restated	\$ <u>24,556,976</u>	\$ <u>(7,291,867)</u>

*The remainder of this page left blank intentionally*

THIS PAGE LEFT BLANK INTENTIONALLY

*REQUIRED SUPPLEMENTARY INFORMATION*

THIS PAGE LEFT BLANK INTENTIONALLY

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

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget -
	<u>Original</u>	<u>Final</u>		Positive (Negative)
<b>REVENUES</b>				
General property taxes	\$ 22,051,589	\$ 22,051,589	\$ 22,023,784	\$ (27,805)
Other local taxes	710,000	710,000	1,118,145	408,145
Permits, privilege fees, and regulatory licenses	32,800	32,800	38,408	5,608
Fines and forfeitures	45,000	45,000	31,272	(13,728)
Revenue from the use of money and property	526,601	526,601	314,222	(212,379)
Charges for services	233,650	233,650	229,217	(4,433)
Miscellaneous	28,750	69,963	158,822	88,859
Recovered costs	18,500	18,500	35,967	17,467
Intergovernmental:				
Commonwealth	2,557,677	2,754,169	2,629,458	(124,711)
Federal	759,933	1,370,314	1,107,833	(262,481)
Total revenues	<u>\$ 26,964,500</u>	<u>\$ 27,812,586</u>	<u>\$ 27,687,128</u>	<u>\$ (125,458)</u>
<b>EXPENDITURES</b>				
Current:				
General government administration	\$ 2,115,592	\$ 2,021,727	\$ 1,858,332	\$ 163,395
Judicial administration	696,737	702,399	660,930	41,469
Public safety	3,500,623	3,711,558	3,543,384	168,174
Public works	1,660,277	1,650,669	1,564,133	86,536
Health and welfare	2,623,990	3,669,262	3,029,935	639,327
Education	12,443,813	12,513,031	12,106,306	406,725
Parks, recreation, and cultural	828,006	699,895	628,855	71,040
Community development	880,805	873,075	728,830	144,245
Debt service:				
Principal retirement	1,165,000	1,165,000	1,165,000	-
Interest and other fiscal charges	956,267	956,267	933,265	23,002
Total expenditures	<u>\$ 26,871,110</u>	<u>\$ 27,962,883</u>	<u>\$ 26,218,970</u>	<u>\$ 1,743,913</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 93,390</u>	<u>\$ (150,297)</u>	<u>\$ 1,468,158</u>	<u>\$ 1,618,455</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>\$ (3,288,910)</u>	<u>\$ (2,868,704)</u>	<u>\$ (2,888,233)</u>	<u>\$ (19,529)</u>
Net change in fund balances	<u>\$ (3,195,520)</u>	<u>\$ (3,019,001)</u>	<u>\$ (1,420,075)</u>	<u>\$ 1,598,926</u>
Fund balances - beginning	3,195,520	3,019,001	20,394,726	17,375,725
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,974,651</u>	<u>\$ 18,974,651</u>

County of Surry, Virginia  
Schedule of Changes in Net Pension Liability 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	\$ 446,163	\$ 434,320
Interest	1,286,442	1,220,918
Differences between expected and actual experience	108,825	413,745
Changes of assumptions	557,716	-
Benefit payments	(1,279,883)	(985,962)
Net change in total pension liability	\$ 1,119,263	\$ 1,083,021
Total pension liability - beginning	19,017,687	17,934,666
Total pension liability - ending (a)	\$ 20,136,950	\$ 19,017,687
Plan fiduciary net position		
Contributions - employer	\$ 337,827	\$ 273,087
Contributions - employee	315,066	207,895
Net investment income	1,156,309	1,241,488
Benefit payments	(1,279,883)	(985,962)
Administrator charges	(11,909)	(10,908)
Other	(727)	(1,098)
Net change in plan fiduciary net position	\$ 516,683	\$ 724,502
Plan fiduciary net position - beginning	17,686,553	16,962,051
Plan fiduciary net position - ending (b)	\$ 18,203,236	\$ 17,686,553
County's net pension liability - ending (a) - (b)	\$ 1,933,714	\$ 1,331,134
Plan fiduciary net position as a percentage of the total pension liability	90.40%	93.00%
Covered payroll	\$ 4,269,888	\$ 4,160,375
County's net pension liability as a percentage of covered payroll	45.29%	32.00%

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

Exhibit 12

	2017	2016	2015	2014
\$	434,734	\$ 417,603	\$ 411,340	\$ 391,145
	1,170,206	1,139,509	1,132,119	1,071,965
	124,012	(23,768)	(553,229)	-
	29,310	-	-	-
	(1,081,657)	(1,107,975)	(661,340)	(546,185)
\$	<u>676,605</u>	<u>\$ 425,369</u>	<u>\$ 328,890</u>	<u>\$ 916,925</u>
	17,258,061	16,832,692	16,503,802	15,586,877
\$	<u><u>17,934,666</u></u>	<u><u>\$ 17,258,061</u></u>	<u><u>\$ 16,832,692</u></u>	<u><u>\$ 16,503,802</u></u>
\$	272,074	\$ 361,721	\$ 362,868	\$ 382,061
	219,825	189,642	191,927	181,266
	1,883,572	263,004	703,835	2,102,412
	(1,081,657)	(1,107,975)	(661,340)	(546,185)
	(11,235)	(10,178)	(9,603)	(11,194)
	(1,658)	(115)	(147)	110
\$	<u>1,280,921</u>	<u>\$ (303,901)</u>	<u>\$ 587,540</u>	<u>\$ 2,108,470</u>
	15,681,130	15,985,031	15,397,491	13,289,021
\$	<u><u>16,962,051</u></u>	<u><u>\$ 15,681,130</u></u>	<u><u>\$ 15,985,031</u></u>	<u><u>\$ 15,397,491</u></u>
\$	972,615	\$ 1,576,931	\$ 847,661	\$ 1,106,311
	94.58%	90.86%	94.96%	93.30%
\$	4,037,279	\$ 3,876,167	\$ 3,902,373	\$ 3,608,554
	24.09%	40.68%	21.72%	30.66%

County of Surry, Virginia  
Schedule of Changes in Net Pension Liability 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	\$ 88,702	\$ 86,110
Interest	420,410	404,448
Differences between expected and actual experience	(140,755)	171,557
Changes of assumptions	155,642	-
Benefit payments	(454,841)	(413,322)
Net change in total pension liability	\$ 69,158	\$ 248,793
Total pension liability - beginning	6,233,282	5,984,489
Total pension liability - ending (a)	<u>\$ 6,302,440</u>	<u>\$ 6,233,282</u>
Plan fiduciary net position		
Contributions - employer	\$ 98,289	\$ 95,668
Contributions - employee	72,395	44,917
Net investment income	344,493	381,041
Benefit payments	(454,841)	(413,322)
Administrator charges	(3,598)	(3,443)
Other	(217)	(333)
Net change in plan fiduciary net position	\$ 56,521	\$ 104,528
Plan fiduciary net position - beginning	5,368,078	5,263,550
Plan fiduciary net position - ending (b)	<u>\$ 5,424,599</u>	<u>\$ 5,368,078</u>
School Division's net pension liability - ending (a) - (b)	\$ 877,841	\$ 865,204
Plan fiduciary net position as a percentage of the total pension liability	86.07%	86.12%
Covered payroll	\$ 961,628	\$ 960,932
School Division's net pension liability as a percentage of covered payroll	91.29%	90.04%

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
\$	99,250	\$ 101,589	\$ 104,105	\$ 103,206
	401,621	407,137	400,493	390,886
	(44,242)	(175,816)	(4,521)	-
	(3,930)	-	-	-
	(411,306)	(412,126)	(398,190)	(315,519)
\$	41,393	\$ (79,216)	\$ 101,887	\$ 178,573
	5,943,096	6,022,312	5,920,425	5,741,852
\$	<u>5,984,489</u>	<u>5,943,096</u>	<u>6,022,312</u>	<u>5,920,425</u>
\$	96,895	\$ 118,759	\$ 120,248	\$ 114,008
	45,755	46,721	47,557	49,896
	587,284	82,954	228,563	708,437
	(411,306)	(412,126)	(398,190)	(315,519)
	(3,581)	(3,252)	(3,306)	(3,912)
	(514)	(36)	(49)	37
\$	314,533	\$ (166,980)	\$ (5,177)	\$ 552,947
	4,949,017	5,115,997	5,121,174	4,568,227
\$	<u>5,263,550</u>	<u>4,949,017</u>	<u>5,115,997</u>	<u>5,121,174</u>
\$	720,939	\$ 994,079	\$ 906,315	\$ 799,251
	87.95%	83.27%	84.95%	86.50%
\$	960,463	\$ 960,773	\$ 962,804	\$ 997,905
	75.06%	103.47%	94.13%	80.09%

County of Surry, Virginia  
 Schedule of Employer's Share of Net Pension Liability  
 VRS Teacher Retirement Plan  
 Pension Plans  
 For the Measurement Dates of June 30, 2014 through June 30, 2019

---

	<u>2019</u>	<u>2018</u>
Employer's Proportion of the Net Pension Liability (Asset)	0.09342%	0.09847%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 12,294,603	\$ 11,580,000
Employer's Covered Payroll	\$ 7,795,885	\$ 7,942,962
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	157.71%	145.79%
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 14

---

	2017	2016	2015	2014
	0.10080%	0.10077%	0.10636%	0.10898%
\$	12,396,000	\$ 14,122,000	\$ 13,387,000	\$ 13,170,000
\$	7,902,638	\$ 7,683,184	\$ 7,907,861	\$ 7,969,660
	156.86%	183.80%	169.29%	165.25%
	72.92%	68.28%	70.68%	70.88%

County of Surry, 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)
<b>Primary Government</b>					
2020	\$ 355,419	\$ 355,419	\$ -	\$ 4,623,636	8.49%
2019	337,826	337,826	-	4,269,888	8.49%
2018	273,088	273,088	-	4,160,375	6.94%
2017	280,187	280,187	-	4,037,279	6.94%
2016	365,523	365,523	-	3,876,167	9.43%
2015	367,994	367,994	-	3,902,373	9.43%
2014	381,785	381,785	-	3,608,554	10.58%
2013	378,990	378,990	-	3,582,138	10.58%
2012	250,296	250,296	-	3,208,924	7.80%
2011	252,887	252,887	-	3,242,146	7.80%
<b>Component Unit School Board (nonprofessional)</b>					
2020	\$ 101,162	\$ 101,162	\$ -	\$ 996,677	10.89%
2019	98,289	98,289	-	961,628	10.89%
2018	96,055	96,055	-	960,932	10.50%
2017	100,849	100,849	-	960,463	10.50%
2016	120,577	120,577	-	960,773	12.55%
2015	120,832	120,832	-	962,804	12.55%
2014	113,661	113,661	-	997,905	11.39%
2013	111,808	111,808	-	981,630	11.39%
2012	62,721	62,721	-	884,643	7.09%
2011	66,611	66,611	-	939,508	7.09%
<b>Component Unit School Board (professional)</b>					
2020	\$ 1,130,433	\$ 1,130,433	\$ -	\$ 7,422,403	15.68%
2019	1,238,666	1,238,666	-	7,795,885	15.68%
2018	1,298,516	1,298,516	-	7,942,962	16.32%
2017	1,159,872	1,159,872	-	7,902,638	14.66%
2016	1,098,107	1,098,107	-	7,683,184	14.06%
2015	1,146,640	1,146,640	-	7,907,861	14.50%
2014	927,170	927,170	-	7,969,660	11.63%
2013	930,547	930,547	-	7,980,682	11.66%
2012	490,114	490,114	-	7,450,210	6.58%
2011	313,302	313,302	-	7,972,074	3.93%

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

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

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

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

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

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

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

Component Unit School Board - Professional Employees:

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

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

Exhibit 17

Date (1)	Employer's Proportion of the Net GLI OPEB Liability (2)	Employer's Proportionate Share of the Net GLI OPEB Liability (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net GLI OPEB Liability 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	0.02178%	\$ 354,419	\$ 4,269,888	8.30%	52.00%
2018	0.02188%	332,000	4,160,375	7.98%	51.22%
2017	0.02195%	330,000	4,048,531	8.15%	48.86%
Component Unit School Board (professional):					
2019	0.03977%	\$ 647,164	\$ 7,795,885	8.30%	52.00%
2018	0.04177%	635,000	7,942,962	7.99%	51.22%
2017	0.04285%	645,000	7,902,638	8.16%	48.86%
Component Unit School Board (nonprofessional):					
2019	0.00491%	\$ 79,899	\$ 961,628	8.31%	52.00%
2018	0.00505%	76,000	960,932	7.91%	51.22%
2017	0.00521%	78,000	960,463	8.12%	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.

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

Exhibit 18

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	\$ 24,059	\$ 24,059	- \$	4,623,636	0.52%
2019	22,203	22,203	-	4,269,888	0.52%
2018	21,634	21,634	-	4,160,375	0.52%
2017	21,052	21,052	-	4,048,531	0.52%
2016	18,606	18,606	-	3,876,167	0.48%
2015	18,768	18,768	-	3,910,006	0.48%
2014	17,321	17,321	-	3,608,554	0.48%
2013	17,194	17,194	-	3,582,138	0.48%
2012	8,985	8,985	-	3,208,924	0.28%
2011	9,078	9,078	-	3,242,146	0.28%
Component Unit School Board (professional):					
2020	\$ 38,733	\$ 38,733	- \$	7,448,568	0.52%
2019	40,539	40,539	-	7,795,885	0.52%
2018	41,303	41,303	-	7,942,962	0.52%
2017	41,094	41,094	-	7,902,638	0.52%
2016	36,879	36,879	-	7,683,184	0.48%
2015	37,958	37,958	-	7,907,861	0.48%
2014	38,321	38,321	-	7,983,511	0.48%
2013	38,761	38,761	-	8,075,134	0.48%
2012	20,846	20,846	-	7,445,095	0.28%
2011	22,322	22,322	-	7,972,074	0.28%
Component Unit School Board (nonprofessional):					
2020	\$ 5,347	\$ 5,347	- \$	1,028,265	0.52%
2019	5,000	5,000	-	961,628	0.52%
2018	4,997	4,997	-	960,932	0.52%
2017	4,994	4,994	-	960,463	0.52%
2016	4,612	4,612	-	960,773	0.48%
2015	4,621	4,621	-	962,804	0.48%
2014	4,809	4,809	-	1,001,916	0.48%
2013	4,712	4,712	-	981,630	0.48%
2012	2,477	2,477	-	884,643	0.28%
2011	2,631	2,631	-	939,508	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%

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

Exhibit 20

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	0.09294% \$	1,216,675 \$	7,795,885	15.61%	8.97%
2018	0.09821%	1,247,000	7,942,962	15.70%	8.08%
2017	0.10013%	1,270,000	7,902,638	16.07%	7.04%

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

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

Exhibit 21

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	\$ 89,069	\$ 89,069	\$ -	7,422,403	1.20%
2019	93,551	93,551	-	7,795,885	1.20%
2018	97,698	97,698	-	7,942,962	1.23%
2017	87,719	87,719	-	7,902,638	1.11%
2016	81,442	81,442	-	7,683,184	1.06%
2015	83,823	83,823	-	7,907,861	1.06%
2014	88,463	88,463	-	7,969,660	1.11%
2013	88,586	88,586	-	7,980,682	1.11%
2012	44,701	44,701	-	7,450,210	0.60%
2011	47,832	47,832	-	7,972,074	0.60%

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%

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

Exhibit 23

	2020	2019	2018
Total OPEB liability			
Service cost	\$ 8,719	\$ 8,873	\$ 9,121
Interest	4,356	4,840	4,495
Economic/demographic gains or losses	(35,801)	-	-
Changes in assumptions	11,190	3,247	(3,020)
Benefit payments	(19,835)	(14,993)	(12,465)
Net change in total OPEB liability	\$ (31,371)	\$ 1,967	\$ (1,869)
Total OPEB liability - beginning	125,575	123,608	125,477
Total OPEB liability - ending	\$ <u>94,204</u>	\$ <u>125,575</u>	\$ <u>123,608</u>
Covered payroll	\$ 4,585,039	\$ 4,125,259	\$ 4,125,259
County's total OPEB liability (asset) as a percentage of covered payroll	2.05%	3.04%	3.00%

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

County of Surry, Virginia  
 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

Exhibit 24

	2020	2019	2018
Total OPEB liability			
Service cost	\$ 26,326	\$ 25,610	\$ 26,477
Interest	20,049	21,784	20,569
Economic/demographic gains or losses	(63,747)	-	-
Changes in assumptions	48,680	16,233	(15,903)
Benefit payments	(52,680)	(56,263)	(53,761)
Net change in total OPEB liability	\$ (21,372)	\$ 7,364	\$ (22,618)
Total OPEB liability - beginning	572,620	565,256	587,874
Total OPEB liability - ending	\$ <u>551,248</u>	\$ <u>572,620</u>	\$ <u>565,256</u>
Covered payroll	\$ 7,912,542	\$ 8,596,400	\$ 8,596,400
School Board's total OPEB liability (asset) as a percentage of covered payroll	6.97%	6.66%	6.58%

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

Valuation Date: 1/1/2020  
 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, level percentage of pay
Discount Rate	2.21% based on Bond Buyer 20-Year Bond GO Index
Inflation	2.50%
Healthcare Trend Rate	The healthcare trend rate assumption starts at 4.40% for 2020, 5.50% for 2021, 4.90% for 2022, then grading to an ultimate rate of 4.00% for 2073
Salary Increase Rates	The salary increase rate was 3.50% per annum
Retirement Age	The average age of retirement is 65
Mortality Rates	Pre-Retirement: RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with Scale BB to 2020; males setback 1 year, 85% of rates; females setback 1 year. 25% of deaths are assumed to be service related. Post-Retirement: RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males set forward 1 year; females setback 1 year with 1.5% increase compounded from ages 70 to 85. Post-Disablement: RP-2014 Disabled Mortality Rates projected with Scale BB to 2020; males 115% of rates; females 130% of rates.

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

---

Valuation Date: 1/1/2020  
 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, level percentage of pay
Discount Rate	2.21% based on Bond Buyer 20-Year Bond GO Index
Inflation	2.50%
Healthcare Trend Rate	The healthcare trend rate assumption starts at 0.80% in 2020, 5.60% in 2021, 4.90% in 2022, then grading to an ultimate rate of 4.00% in 2073
Salary Increase Rates	The salary increase rate was 3.50% per annum
Retirement Age	The average age of retirement is 65
Mortality Rates	Pre-Retirement: RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with Scale BB to 2020; males setback 1 year, 85% of rates; females setback 1 year. 25% of deaths are assumed to be service related. Post-Retirement: RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males set forward 1 year; females setback 1 year with 1.5% increase compounded from ages 70 to 85. Post-Disablement: RP-2014 Disabled Mortality Rates projected with Scale BB to 2020; males 115% of rates; females 130% of rates.

THIS PAGE LEFT BLANK INTENTIONALLY

*OTHER SUPPLEMENTARY INFORMATION*

THIS PAGE LEFT BLANK INTENTIONALLY

*COMBINING AND INDIVIDUAL FUND FINANCIAL  
STATEMENTS AND SCHEDULES*

THIS PAGE LEFT BLANK INTENTIONALLY

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Revenue from the use of money and property	\$ -	\$ -	\$ 138,268	\$ 138,268
Miscellaneous	-	-	150,000	150,000
Intergovernmental:				
Commonwealth	-	135,346	-	(135,346)
Federal	-	-	967,420	967,420
Total revenues	<u>\$ -</u>	<u>\$ 135,346</u>	<u>\$ 1,255,688</u>	<u>\$ 1,120,342</u>
<b>EXPENDITURES</b>				
Capital projects	\$ 3,118,000	\$ 9,704,243	\$ 7,554,938	\$ 2,149,305
Total expenditures	<u>\$ 3,118,000</u>	<u>\$ 9,704,243</u>	<u>\$ 7,554,938</u>	<u>\$ 2,149,305</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,118,000)</u>	<u>\$ (9,568,897)</u>	<u>\$ (6,299,250)</u>	<u>\$ 3,269,647</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 3,118,000	\$ 2,645,694	\$ 2,678,618	\$ 32,924
Issuance of general obligation bonds	-	6,405,602	-	(6,405,602)
Total other financing sources (uses)	<u>\$ 3,118,000</u>	<u>\$ 9,051,296</u>	<u>\$ 2,678,618</u>	<u>\$ (6,372,678)</u>
Net change in fund balances	\$ -	\$ (517,601)	\$ (3,620,632)	\$ (3,103,031)
Fund balances - beginning	-	517,601	2,862,065	2,344,464
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (758,567)</u>	<u>\$ (758,567)</u>

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

	Budgeted Amounts		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Revenue from the use of money and property	\$ 55	\$ 55	\$ 76	\$ 21
Miscellaneous	11,700	11,700	6,707	(4,993)
Total revenues	<u>\$ 11,755</u>	<u>\$ 11,755</u>	<u>\$ 6,783</u>	<u>\$ (4,972)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Community development	91,730	91,730	26,375	65,355
Total expenditures	<u>\$ 116,730</u>	<u>\$ 116,730</u>	<u>\$ 26,375</u>	<u>\$ 90,355</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (104,975)</u>	<u>\$ (104,975)</u>	<u>\$ (19,592)</u>	<u>\$ 85,383</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 80,000	\$ 80,000	\$ 100,000	\$ 20,000
Total other financing sources (uses)	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 100,000</u>	<u>\$ 20,000</u>
Net change in fund balances	\$ (24,975)	\$ (24,975)	\$ 80,408	\$ 105,383
Fund balances - beginning	24,975	24,975	476,059	451,084
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 556,467</u>	<u>\$ 556,467</u>

County of Surry, Virginia  
 Combining Statement of Fiduciary Net Position  
 Fiduciary Funds  
 June 30, 2020

	<u>Agency Funds</u>			
	<u>Special Welfare</u>	<u>Crater AAA</u>	<u>Emergency Food and Shelter</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 52,077	\$ 145,635	\$ 140	\$ 197,852
Total assets	<u>\$ 52,077</u>	<u>\$ 145,635</u>	<u>\$ 140</u>	<u>\$ 197,852</u>
<b>LIABILITIES</b>				
Amounts held for others	\$ -	\$ 145,635	\$ 140	\$ 145,775
Amounts held for social services clients	52,077	-	-	52,077
Total liabilities	<u>\$ 52,077</u>	<u>\$ 145,635</u>	<u>\$ 140</u>	<u>\$ 197,852</u>

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

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
<b>Special Welfare Fund:</b>				
Assets:				
Cash and cash equivalents	\$ 38,599	\$ 16,234	\$ 2,756	\$ 52,077
Liabilities:				
Amounts held for social services clients	\$ 38,599	\$ 16,234	\$ 2,756	\$ 52,077
<b>Crater AAA Fund:</b>				
Assets:				
Cash and cash equivalents	\$ 125,923	\$ 28,471	\$ 8,759	\$ 145,635
Liabilities:				
Accounts payable	\$ 222	\$ -	\$ 222	\$ -
Amounts held for others	125,701	28,471	8,537	145,635
Total liabilities	\$ 125,923	\$ 28,471	\$ 8,759	\$ 145,635
<b>Emergency Food and Shelter Fund:</b>				
Assets:				
Cash and cash equivalents	\$ 140	\$ -	\$ -	\$ 140
Liabilities:				
Amounts held for others	\$ 140	\$ -	\$ -	\$ 140
<b>Totals -- All Agency Funds</b>				
Assets:				
Cash and cash equivalents	\$ 164,662	\$ 44,705	\$ 11,515	\$ 197,852
Total assets	\$ 164,662	\$ 44,705	\$ 11,515	\$ 197,852
Liabilities:				
Accounts payable	\$ 222	\$ -	\$ 222	\$ -
Amounts held for others	125,841	28,471	8,537	145,775
Amounts held for social services clients	38,599	16,234	2,756	52,077
Total liabilities	\$ 164,662	\$ 44,705	\$ 11,515	\$ 197,852

*DISCRETELY PRESENTED COMPONENT UNIT  
SCHOOL BOARD*

THIS PAGE LEFT BLANK INTENTIONALLY

County of Surry, Virginia  
Combining Balance Sheet  
Discretely Presented Component Unit - School Board  
June 30, 2020

	School Operating <u>Fund</u>	School Cafeteria <u>Fund</u>	Total Governmental <u>Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,987,736	\$ 43,169	\$ 2,030,905
Accounts receivable	14,879	-	14,879
Due from other governmental units	453,817	28,806	482,623
Total assets	<u>\$ 2,456,432</u>	<u>\$ 71,975</u>	<u>\$ 2,528,407</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 112,073	\$ 1,308	\$ 113,381
Accrued liabilities	1,378,794	38,391	1,417,185
Due to other governmental units	965,565	-	965,565
Total liabilities	<u>\$ 2,456,432</u>	<u>\$ 39,699</u>	<u>\$ 2,496,131</u>
<b>FUND BALANCES</b>			
Committed:			
School Cafeteria Fund	\$ -	\$ 32,276	\$ 32,276
Total fund balances	<u>\$ -</u>	<u>\$ 32,276</u>	<u>\$ 32,276</u>
Total liabilities and fund balances	<u>\$ 2,456,432</u>	<u>\$ 71,975</u>	<u>\$ 2,528,407</u>

Amounts reported for governmental activities in the Statement of Net Position (Exhibit 1) are different because:

Total fund balances per above	\$ 32,276
-------------------------------	-----------

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Capital assets cost	\$ 27,429,204	
Accumulated depreciation	<u>(18,891,859)</u>	8,537,345

Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.

Pension related items	\$ 2,523,924	
OPEB related items	<u>307,165</u>	2,831,089

Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.

Net pension liability	\$ (13,172,444)	
Net OPEB liability	<u>(2,494,986)</u>	(15,667,430)

Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.

Pension related items	\$ (2,127,063)	
OPEB related items	<u>(246,213)</u>	(2,373,276)

Net position of governmental activities		<u>\$ (6,639,996)</u>
---	--	-----------------------

THIS PAGE LEFT BLANK INTENTIONALLY

County of Surry, 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
<b>REVENUES</b>			
Revenue from the use of money and property	\$ 348	\$ -	\$ 348
Charges for services	-	104,266	104,266
Miscellaneous	21,082	-	21,082
Intergovernmental:			
Local government	12,104,993	-	12,104,993
Commonwealth	2,412,940	8,608	2,421,548
Federal	618,126	356,126	974,252
Total revenues	<u>\$ 15,157,489</u>	<u>\$ 469,000</u>	<u>\$ 15,626,489</u>
<b>EXPENDITURES</b>			
Current:			
Education	\$ 15,157,489	\$ 447,320	\$ 15,604,809
Total expenditures	<u>\$ 15,157,489</u>	<u>\$ 447,320</u>	<u>\$ 15,604,809</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 21,680</u>	<u>\$ 21,680</u>
Net change in fund balances	\$ -	\$ 21,680	\$ 21,680
Fund balances - beginning	-	10,596	10,596
Fund balances - ending	<u>\$ -</u>	<u>\$ 32,276</u>	<u>\$ 32,276</u>

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

Net change in fund balances - total governmental funds - per above \$ 21,680

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 outlay	\$ 1,101,108	
Depreciation expense	(697,108)	
Activity related to joint tenancy assets of Component Unit and Primary Government	<u>14,326</u>	418,326

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.

OPEB expense	\$ 45,266	
Pension expense	120,515	
(Increase) decrease in compensated absences	<u>46,084</u>	211,865

Change in net position of governmental activities \$ 651,871

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

	School Operating Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
<b>REVENUES</b>				
Revenue from the use of money and property	\$ -	\$ -	\$ 348	\$ 348
Charges for services	-	-	-	-
Miscellaneous	32,132	45,683	21,082	(24,601)
Intergovernmental:				
Local government	12,440,000	12,509,218	12,104,993	(404,225)
Commonwealth	2,493,309	2,493,309	2,412,940	(80,369)
Federal	806,864	889,374	618,126	(271,248)
Total revenues	<u>\$ 15,772,305</u>	<u>\$ 15,937,584</u>	<u>\$ 15,157,489</u>	<u>\$ (780,095)</u>
<b>EXPENDITURES</b>				
Current:				
Education	\$ 15,772,305	\$ 15,937,584	\$ 15,157,489	\$ 780,095
Total expenditures	<u>\$ 15,772,305</u>	<u>\$ 15,937,584</u>	<u>\$ 15,157,489</u>	<u>\$ 780,095</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances	\$ -	\$ -	\$ -	\$ -
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

School Cafeteria Fund					
Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)		
Original	Final				
\$	-	\$	-	\$	-
	160,000		160,000		104,266
	-		-		-
	-		-		-
	8,500		8,500		8,608
	350,000		350,000		356,126
\$	518,500	\$	518,500	\$	469,000
					(55,734)
					-
					-
					108
					6,126
\$	518,500	\$	518,500	\$	469,000
					(49,500)
\$	518,500	\$	518,500	\$	447,320
\$	518,500	\$	518,500	\$	447,320
\$	-	\$	-	\$	21,680
\$	-	\$	-	\$	21,680
	-		-		10,596
\$	-	\$	-	\$	32,276
					32,276

THIS PAGE LEFT BLANK INTENTIONALLY

*DISCRETELY PRESENTED COMPONENT UNIT  
ECONOMIC DEVELOPMENT AUTHORITY*

THIS PAGE LEFT BLANK INTENTIONALLY

County of Surry, Virginia  
Statement of Net Position  
Discretely Presented Component Unit - Economic Development Authority  
June 30, 2020

---

**ASSETS**

## Current assets:

Cash and cash equivalents	\$ <u>88,495</u>
---------------------------	------------------

**NET POSITION**

Unrestricted	\$ <u>88,495</u>
--------------	------------------

Total net position	\$ <u><u>88,495</u></u>
--------------------	-------------------------

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

---

OPERATING REVENUES

Charges for services:

Rents	\$	5,322
		<u>5,322</u>
Total operating revenues	\$	<u>5,322</u>

OPERATING EXPENSES

Personnel services	\$	6,840
		<u>6,840</u>
Operating income (loss)	\$	<u>(1,518)</u>

NONOPERATING REVENUES (EXPENSES)

Contribution from Surry County - CARES funds	\$	20,000
Interest income		35
		<u>35</u>
Total nonoperating revenues (expenses)	\$	<u>20,035</u>

Change in net position	\$	18,517
------------------------	----	--------

Total net position - beginning		69,978
Total net position - ending	\$	<u><u>88,495</u></u>

County of Surry, Virginia  
Statement of Cash Flows  
Discretely Presented Component Unit - Economic Development Authority  
For the Year Ended June 30, 2020

---

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers and users	\$ 5,322
Payments for operating activities	(6,840)
Net cash provided by (used for) operating activities	<u>\$ (1,518)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Contribution from Surry County - CARES funds	\$ 20,000
Net cash provided (used) by capital and related financing activities	<u>\$ 20,000</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest income	\$ 35
Net cash provided by (used for) investing activities	<u>\$ 35</u>
Net increase (decrease) in cash and cash equivalents	\$ 18,517
Cash and cash equivalents - beginning	69,978
Cash and cash equivalents - ending	<u><u>\$ 88,495</u></u>
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</b>	
Operating income (loss)	\$ (1,518)
Net cash provided (used) by operating activities	<u><u>\$ (1,518)</u></u>

THIS PAGE LEFT BLANK INTENTIONALLY

*SUPPORTING SCHEDULES*

THIS PAGE LEFT BLANK INTENTIONALLY

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

<u>Fund, Major and Minor Revenue Source</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
General Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 6,550,000	\$ 6,550,000	\$ 6,586,363	\$ 36,363
Real and personal public service corporation taxes	13,949,589	13,949,589	13,757,889	(191,700)
Personal property taxes	1,437,000	1,437,000	1,574,633	137,633
Penalties	45,000	45,000	48,738	3,738
Interest	70,000	70,000	56,161	(13,839)
Total general property taxes	<u>\$ 22,051,589</u>	<u>\$ 22,051,589</u>	<u>\$ 22,023,784</u>	<u>\$ (27,805)</u>
Other local taxes:				
Local sales and use taxes	\$ 400,000	\$ 400,000	\$ 634,915	\$ 234,915
Consumption tax	20,000	20,000	18,863	(1,137)
Business license taxes	95,000	95,000	270,789	175,789
Motor vehicle licenses	135,000	135,000	132,391	(2,609)
Taxes on recordation and wills	60,000	60,000	61,187	1,187
Total other local taxes	<u>\$ 710,000</u>	<u>\$ 710,000</u>	<u>\$ 1,118,145</u>	<u>\$ 408,145</u>
Permits, privilege fees, and regulatory licenses:				
Animal licenses	\$ 3,400	\$ 3,400	\$ 3,405	\$ 5
Building permits	20,000	20,000	17,472	(2,528)
Permits and other licenses	9,400	9,400	17,531	8,131
Total permits, privilege fees, and regulatory licenses	<u>\$ 32,800</u>	<u>\$ 32,800</u>	<u>\$ 38,408</u>	<u>\$ 5,608</u>
Fines and forfeitures:				
Court fines and forfeitures	\$ 45,000	\$ 45,000	\$ 31,272	\$ (13,728)
Revenue from use of money and property:				
Revenue from use of money	\$ 400,075	\$ 400,075	\$ 202,420	\$ (197,655)
Revenue from use of property	126,526	126,526	111,802	(14,724)
Total revenue from use of money and property	<u>\$ 526,601</u>	<u>\$ 526,601</u>	<u>\$ 314,222</u>	<u>\$ (212,379)</u>
Charges for services:				
Sheriff fees	\$ 10,550	\$ 10,550	\$ 7,763	\$ (2,787)
Charges for Commonwealth's Attorney	1,000	1,000	1,203	203
Charges for Treasurer	500	500	186	(314)
Courthouse maintenance fees	2,700	2,700	1,773	(927)
Charges for other court services	4,400	4,400	4,398	(2)
Charges for ambulance	190,000	190,000	189,257	(743)
Charges for sanitation and waste removal	-	-	7,694	7,694
Charges for farmers market vendor fees	500	500	50	(450)
Charges for parks and recreation	24,000	24,000	16,893	(7,107)
Total charges for services	<u>\$ 233,650</u>	<u>\$ 233,650</u>	<u>\$ 229,217</u>	<u>\$ (4,433)</u>
Miscellaneous:				
Miscellaneous	\$ 28,750	\$ 69,963	\$ 158,822	\$ 88,859

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

<u>Fund, Major and Minor Revenue Source</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
General Fund: (Continued)				
Revenue from local sources: (Continued)				
Recovered costs:				
Insurance premiums	\$ -	\$ -	\$ 8,520	\$ 8,520
Recovered costs	18,500	18,500	27,447	8,947
Total recovered costs	<u>\$ 18,500</u>	<u>\$ 18,500</u>	<u>\$ 35,967</u>	<u>\$ 17,467</u>
Total revenue from local sources	<u>\$ 23,646,890</u>	<u>\$ 23,688,103</u>	<u>\$ 23,949,837</u>	<u>\$ 261,734</u>
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
Mobile home titling tax	\$ 10,000	\$ 10,000	\$ 8,080	\$ (1,920)
Taxes on deeds	20,000	20,000	11,663	(8,337)
Communications tax	45,000	45,000	42,594	(2,406)
Auto rental tax	-	-	523	523
State recordation tax	13,000	13,000	19,878	6,878
Personal property tax relief funds	677,907	677,907	677,907	-
Total noncategorical aid	<u>\$ 765,907</u>	<u>\$ 765,907</u>	<u>\$ 760,645</u>	<u>\$ (5,262)</u>
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	\$ 172,187	\$ 172,187	\$ 172,012	\$ (175)
Sheriff	490,876	490,876	488,094	(2,782)
Commissioner of revenue	78,653	78,653	74,644	(4,009)
Treasurer	67,301	67,301	69,852	2,551
Registrar/electoral board	37,663	37,663	43,525	5,862
Clerk of the circuit court	162,071	162,071	183,814	21,743
Total shared expenses	<u>\$ 1,008,751</u>	<u>\$ 1,008,751</u>	<u>\$ 1,031,941</u>	<u>\$ 23,190</u>
Other categorical aid:				
Public assistance and welfare administration	\$ 516,917	\$ 516,917	\$ 417,272	\$ (99,645)
Fire programs fund	20,607	20,607	22,450	1,843
Children's services act	79,747	246,049	276,603	30,554
Wireless funds	45,000	45,000	42,997	(2,003)
Emergency medical services	8,125	8,125	-	(8,125)
Victim-witness grant	76,585	76,585	23,950	(52,635)
Animal friendly plates	-	-	93	93
Radiological emergency preparedness grant	30,000	30,000	30,000	-
Records preservation grant	-	12,694	12,694	-
Litter control	6,038	6,038	4,883	(1,155)
VA information technology	-	-	934	934
DMV grant	-	12,500	-	(12,500)
Virginia rules camp	-	4,996	4,996	-
Total other categorical aid	<u>\$ 783,019</u>	<u>\$ 979,511</u>	<u>\$ 836,872</u>	<u>\$ (142,639)</u>
Total categorical aid	<u>\$ 1,791,770</u>	<u>\$ 1,988,262</u>	<u>\$ 1,868,813</u>	<u>\$ (119,449)</u>
Total revenue from the Commonwealth	<u>\$ 2,557,677</u>	<u>\$ 2,754,169</u>	<u>\$ 2,629,458</u>	<u>\$ (124,711)</u>

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

<u>Fund, Major and Minor Revenue Source</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>General Fund: (Continued)</b>				
Intergovernmental: (Continued)				
Revenue from the federal government:				
Noncategorical aid:				
CARES Act	\$ -	\$ 606,675	\$ 121,121	\$ (485,554)
Payments in lieu of taxes	300	300	368	68
Total noncategorical aid	<u>\$ 300</u>	<u>\$ 606,975</u>	<u>\$ 121,489</u>	<u>\$ (485,486)</u>
Categorical aid:				
Public assistance and welfare administration	\$ 755,633	\$ 755,633	\$ 929,717	\$ 174,084
Criminal justice grant	-	-	52,094	52,094
Sheriff DMV grant	-	-	4,533	4,533
Law enforcement block grant	-	3,706	-	(3,706)
Summer feeding program	4,000	4,000	-	(4,000)
Total categorical aid	<u>\$ 759,633</u>	<u>\$ 763,339</u>	<u>\$ 986,344</u>	<u>\$ 223,005</u>
Total revenue from the federal government	<u>\$ 759,933</u>	<u>\$ 1,370,314</u>	<u>\$ 1,107,833</u>	<u>\$ (262,481)</u>
Total General Fund	<u>\$ 26,964,500</u>	<u>\$ 27,812,586</u>	<u>\$ 27,687,128</u>	<u>\$ (125,458)</u>
<b>Special Revenue Fund:</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ 55	\$ 55	\$ 76	\$ 21
Miscellaneous:				
Miscellaneous	\$ 11,700	\$ 11,700	\$ 6,707	\$ (4,993)
Total revenue from local sources	<u>\$ 11,755</u>	<u>\$ 11,755</u>	<u>\$ 6,783</u>	<u>\$ (4,972)</u>
Total Special Revenue Fund	<u>\$ 11,755</u>	<u>\$ 11,755</u>	<u>\$ 6,783</u>	<u>\$ (4,972)</u>
<b>County Capital Projects Fund:</b>				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 138,268	\$ 138,268
Miscellaneous:				
Miscellaneous	\$ -	\$ -	\$ 150,000	\$ 150,000
Total revenue from local sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 288,268</u>	<u>\$ 288,268</u>
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
PSAP grant	\$ -	\$ 135,346	\$ -	\$ (135,346)
Total categorical aid	<u>\$ -</u>	<u>\$ 135,346</u>	<u>\$ -</u>	<u>\$ (135,346)</u>
Total revenue from the Commonwealth	<u>\$ -</u>	<u>\$ 135,346</u>	<u>\$ -</u>	<u>\$ (135,346)</u>

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

<u>Fund, Major and Minor Revenue Source</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
County Capital Projects Fund: (Continued)				
Intergovernmental: (Continued)				
Revenue from the federal government:				
Categorical aid:				
Boating infrastructure grant	\$ -	\$ -	\$ 967,420	\$ 967,420
Total categorical aid	\$ -	\$ -	\$ 967,420	\$ 967,420
Total revenue from the federal government	\$ -	\$ -	\$ 967,420	\$ 967,420
Total County Capital Projects Fund	\$ -	\$ 135,346	\$ 1,255,688	\$ 1,120,342
Total Primary Government	\$ 26,976,255	\$ 27,959,687	\$ 28,949,599	\$ 989,912
Discretely Presented Component Unit - School Board:				
School Operating Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from the use of money	\$ -	\$ -	\$ 348	\$ 348
Total revenue from use of money and property	\$ -	\$ -	\$ 348	\$ 348
Miscellaneous:				
Miscellaneous	\$ 32,132	\$ 45,683	\$ 21,082	\$ (24,601)
Total revenue from local sources	\$ 32,132	\$ 45,683	\$ 21,430	\$ (24,253)
Intergovernmental:				
Revenues from local governments:				
Contribution from County of Surry	\$ 12,440,000	\$ 12,509,218	\$ 12,104,993	\$ (404,225)
Revenue from the Commonwealth:				
Categorical aid:				
Share of state sales tax	\$ 970,556	\$ 970,556	\$ 989,130	\$ 18,574
Basic school aid	722,282	722,282	717,918	(4,364)
Remedial summer education	10,157	10,157	13,338	3,181
GED funding	8,355	8,355	-	(8,355)
Gifted and talented	6,850	6,850	6,845	(5)
Special education	97,227	97,227	106,837	9,610
Textbook payment	13,795	13,795	13,785	(10)
Remedial education	32,332	32,332	32,310	(22)
Vocational education	61,636	61,636	63,445	1,809
Early reading intervention	4,011	4,011	4,011	-
School fringes	152,070	152,070	151,966	(104)
English as a second language	673	673	942	269
Technology	128,000	128,000	-	(128,000)
Mentor teacher program	206	206	632	426
Lottery payments	50,229	50,229	50,109	(120)
At risk payments	47,477	47,477	47,492	15
Primary class size	41,057	41,057	42,224	1,167
SOL algebra readiness	3,142	3,142	4,130	988
At risk four-year olds	91,727	91,727	72,749	(18,978)
Project graduation	4,068	4,068	3,142	(926)

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

<u>Fund, Major and Minor Revenue Source</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Discretely Presented Component Unit - School Board: (Continued)				
School Operating Fund: (Continued)				
Intergovernmental: (Continued)				
Revenue from the Commonwealth: (Continued)				
Categorical aid: (Continued)				
Other state funds	47,459	47,459	91,935	44,476
Total categorical aid	\$ 2,493,309	\$ 2,493,309	\$ 2,412,940	\$ (80,369)
Total revenue from the Commonwealth	\$ 2,493,309	\$ 2,493,309	\$ 2,412,940	\$ (80,369)
Revenue from the federal government:				
Categorical aid:				
Title I	\$ 214,270	\$ 214,270	\$ 226,237	\$ 11,967
Title VI-B, special education flow-through	291,937	291,937	191,999	(99,938)
Vocational education	17,146	17,146	9,109	(8,037)
Title VI-B, special education pre-school	-	9,159	-	(9,159)
JROTC	82,000	82,000	69,622	(12,378)
Twenty-first Century Grant	201,511	201,511	119,836	(81,675)
Other federal funds	\$ -	\$ 73,351	\$ 1,323	\$ (72,028)
Total categorical aid	\$ 806,864	\$ 889,374	\$ 618,126	\$ (271,248)
Total revenue from the federal government	\$ 806,864	\$ 889,374	\$ 618,126	\$ (271,248)
Total School Operating Fund	\$ 15,772,305	\$ 15,937,584	\$ 15,157,489	\$ (780,095)
Special Revenue Fund:				
School Cafeteria Fund:				
Revenue from local sources:				
Charges for services:				
Cafeteria sales	\$ 160,000	\$ 160,000	\$ 104,266	\$ (55,734)
Total charges for services	\$ 160,000	\$ 160,000	\$ 104,266	\$ (55,734)
Total revenue from local sources	\$ 160,000	\$ 160,000	\$ 104,266	\$ (55,734)
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
School food program	\$ 8,500	\$ 8,500	\$ 8,608	\$ 108
Revenue from the federal government:				
Categorical aid:				
School food program	\$ 325,000	\$ 325,000	\$ 334,039	\$ 9,039
Commodities	25,000	25,000	22,087	(2,913)
Total categorical aid	\$ 350,000	\$ 350,000	\$ 356,126	\$ 6,126
Total revenue from the federal government	\$ 350,000	\$ 350,000	\$ 356,126	\$ 6,126
Total School Cafeteria Fund	\$ 518,500	\$ 518,500	\$ 469,000	\$ (49,500)
Total Discretely Presented Component Unit - School Board	\$ 16,290,805	\$ 16,456,084	\$ 15,626,489	\$ (829,595)

THIS PAGE LEFT BLANK INTENTIONALLY

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

<u>Fund, Function, Activity and Element</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>General Fund:</b>				
<b>General government administration:</b>				
<b>Legislative:</b>				
Board of supervisors	\$ 378,044	\$ 211,575	\$ 116,398	\$ 95,177
<b>General and financial administration:</b>				
County administrator	\$ 391,119	\$ 476,692	\$ 468,689	\$ 8,003
Legal services	86,089	93,089	90,927	2,162
Commissioner of revenue	235,687	239,275	229,027	10,248
Independent audit	47,895	47,895	47,140	755
Treasurer	291,930	302,769	265,227	37,542
Finance department	193,268	138,245	132,161	6,084
Information technology	359,650	374,057	372,337	1,720
Total general and financial administration	<u>\$ 1,605,638</u>	<u>\$ 1,672,022</u>	<u>\$ 1,605,508</u>	<u>\$ 66,514</u>
<b>Board of elections:</b>				
Electoral board and officials	\$ 131,910	\$ 138,130	\$ 136,426	\$ 1,704
Total general government administration	<u>\$ 2,115,592</u>	<u>\$ 2,021,727</u>	<u>\$ 1,858,332</u>	<u>\$ 163,395</u>
<b>Judicial administration:</b>				
<b>Courts:</b>				
Circuit court	\$ 19,000	\$ 20,000	\$ 19,300	\$ 700
General district court	48,563	47,449	43,608	3,841
Special magistrates	725	725	-	725
Victim Witness	70,000	70,000	71,182	(1,182)
Clerk of the circuit court	285,829	290,001	277,747	12,254
Total courts	<u>\$ 424,117</u>	<u>\$ 428,175</u>	<u>\$ 411,837</u>	<u>\$ 16,338</u>
<b>Commonwealth's attorney:</b>				
Commonwealth's attorney	\$ 272,620	\$ 274,224	\$ 249,093	\$ 25,131
Total judicial administration	<u>\$ 696,737</u>	<u>\$ 702,399</u>	<u>\$ 660,930</u>	<u>\$ 41,469</u>
<b>Public safety:</b>				
<b>Law enforcement and traffic control:</b>				
Sheriff	\$ 1,678,395	\$ 1,723,903	\$ 1,675,434	\$ 48,469
Virginia juvenile crime control act	42,219	11,594	5,689	5,905
Total law enforcement and traffic control	<u>\$ 1,720,614</u>	<u>\$ 1,735,497</u>	<u>\$ 1,681,123</u>	<u>\$ 54,374</u>
<b>Fire and rescue services:</b>				
Fire department/rescue services	\$ 652,303	\$ 786,303	\$ 771,089	\$ 15,214
<b>Correction and detention:</b>				
Confinement and care of prisoners	\$ 253,495	\$ 283,495	\$ 281,569	\$ 1,926

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

<u>Fund, Function, Activity and Element</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
General Fund: (Continued)				
Public safety: (Continued)				
Inspections:				
Building	\$ 155,657	\$ 137,065	\$ 131,206	\$ 5,859
Other protection:				
Animal control	\$ 220,326	\$ 229,724	\$ 227,891	\$ 1,833
Emergency services	383,384	438,715	379,553	59,162
E-911 communications	114,844	100,759	70,953	29,806
Total other protection	<u>\$ 718,554</u>	<u>\$ 769,198</u>	<u>\$ 678,397</u>	<u>\$ 90,801</u>
Total public safety	<u>\$ 3,500,623</u>	<u>\$ 3,711,558</u>	<u>\$ 3,543,384</u>	<u>\$ 168,174</u>
Public works:				
Sanitation and waste removal:				
Sanitation	\$ 805,466	\$ 774,992	\$ 739,170	\$ 35,822
Litter control	6,502	6,627	1,951	4,676
Total sanitation and waste removal	<u>\$ 811,968</u>	<u>\$ 781,619</u>	<u>\$ 741,121</u>	<u>\$ 40,498</u>
Maintenance of general buildings and grounds:				
General properties	\$ 848,309	\$ 869,050	\$ 823,012	\$ 46,038
Total public works	<u>\$ 1,660,277</u>	<u>\$ 1,650,669</u>	<u>\$ 1,564,133</u>	<u>\$ 86,536</u>
Health and welfare:				
Health:				
Supplement of local health department	\$ 209,664	\$ 209,664	\$ 209,664	\$ -
Total health	<u>\$ 209,664</u>	<u>\$ 209,664</u>	<u>\$ 209,664</u>	<u>\$ -</u>
Mental health and mental retardation:				
Community services board	\$ 66,051	\$ 66,051	\$ 66,051	\$ -
Welfare:				
Public assistance and welfare administration	\$ 1,848,625	\$ 1,848,625	\$ 1,737,257	\$ 111,368
Area agency on aging	4,000	4,000	-	4,000
Children's services act	149,747	473,333	473,333	-
SSG improvement association	44,604	44,604	44,604	-
Workforce development	75,566	107,072	93,318	13,754
Office on youth	217,733	309,238	305,571	3,667
CARES Act	-	606,675	100,137	506,538
Surry free clinic	8,000	-	-	-
Total welfare	<u>\$ 2,348,275</u>	<u>\$ 3,393,547</u>	<u>\$ 2,754,220</u>	<u>\$ 639,327</u>
Total health and welfare	<u>\$ 2,623,990</u>	<u>\$ 3,669,262</u>	<u>\$ 3,029,935</u>	<u>\$ 639,327</u>

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

<u>Fund, Function, Activity and Element</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
General Fund: (Continued)				
Education:				
Other instructional costs:				
Contributions to Community Colleges	\$ 3,813	\$ 3,813	\$ 1,313	\$ 2,500
Contribution to County School Board	12,440,000	12,509,218	12,104,993	404,225
Total education	<u>\$ 12,443,813</u>	<u>\$ 12,513,031</u>	<u>\$ 12,106,306</u>	<u>\$ 406,725</u>
Parks, recreation, and cultural:				
Parks and recreation:				
Recreation center	\$ 522,852	\$ 394,741	\$ 365,111	\$ 29,630
Williamsburg area transit	40,000	40,000	40,000	-
Marina	115,000	115,000	73,346	41,654
Historic landmarks	-	-	-	-
Total parks and recreation	<u>\$ 677,852</u>	<u>\$ 549,741</u>	<u>\$ 478,457</u>	<u>\$ 71,284</u>
Library:				
Contribution to regional library	\$ 150,154	\$ 150,154	\$ 150,398	\$ (244)
Total parks, recreation, and cultural	<u>\$ 828,006</u>	<u>\$ 699,895</u>	<u>\$ 628,855</u>	<u>\$ 71,040</u>
Community development:				
Planning and community development:				
Planning and zoning	\$ 370,566	\$ 378,826	\$ 319,059	\$ 59,767
Zoning board	2,083	2,083	757	1,326
Highway transportation safety commission	271	271	-	271
Planning district commission	5,423	5,423	3,816	1,607
Economic development	258,586	269,182	264,234	4,948
Tourism	133,013	105,427	68,356	37,071
Other planning and community development	2,580	2,580	2,225	355
Total planning and community development	<u>\$ 772,522</u>	<u>\$ 763,792</u>	<u>\$ 658,447</u>	<u>\$ 105,345</u>
Environmental management:				
Contribution to soil and water conservation district	\$ 11,000	\$ 12,000	\$ 12,000	\$ -
Cooperative extension program:				
Extension office	\$ 97,283	\$ 97,283	\$ 58,383	\$ 38,900
Total community development	<u>\$ 880,805</u>	<u>\$ 873,075</u>	<u>\$ 728,830</u>	<u>\$ 144,245</u>
Debt service:				
Principal retirement	\$ 1,165,000	\$ 1,165,000	\$ 1,165,000	\$ -
Interest and other fiscal charges	956,267	956,267	933,265	23,002
Total debt service	<u>\$ 2,121,267</u>	<u>\$ 2,121,267</u>	<u>\$ 2,098,265</u>	<u>\$ 23,002</u>
Total General Fund	<u>\$ 26,871,110</u>	<u>\$ 27,962,883</u>	<u>\$ 26,218,970</u>	<u>\$ 1,743,913</u>

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

<u>Fund, Function, Activity and Element</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Special Revenue Fund:</b>				
<b>Public Safety:</b>				
DEA task force	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
<b>Total public safety</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>Community development</b>				
Indoor plumbing program	\$ 11,730	\$ 11,730	\$ -	\$ 11,730
Economic development	80,000	80,000	26,375	53,625
<b>Total community development</b>	<b>\$ 91,730</b>	<b>\$ 91,730</b>	<b>\$ 26,375</b>	<b>\$ 65,355</b>
<b>Total community development</b>	<b>\$ 91,730</b>	<b>\$ 91,730</b>	<b>\$ 26,375</b>	<b>\$ 65,355</b>
<b>Total Special Revenue Fund</b>	<b>\$ 116,730</b>	<b>\$ 116,730</b>	<b>\$ 26,375</b>	<b>\$ 90,355</b>
<b>County Capital Projects Fund:</b>				
<b>Capital projects:</b>				
Record books cleaning	\$ -	\$ 12,694	\$ 12,694	\$ -
Technology upgrades	25,000	25,000	15,028	9,972
Fleet vehicles	109,561	205,951	380,332	(174,381)
Broadband project	500,000	500,000	-	500,000
Rescue squad building	161,000	2,932,693	3,190,992	(258,299)
Marina project	327,439	1,283,107	183,903	1,099,204
Water upgrades	-	2,678,241	2,247,558	430,683
Sanitation equipment	250,000	250,000	-	250,000
County capital projects	50,000	459,991	408,602	51,389
Radio system	-	-	17,006	(17,006)
CAD system	-	75,000	75,000	-
VESTA hardware refresh	-	135,346	69,488	65,858
Animal shelter	200,000	200,000	9,963	190,037
School capital projects	1,495,000	946,220	944,372	1,848
<b>Total capital projects</b>	<b>\$ 3,118,000</b>	<b>\$ 9,704,243</b>	<b>\$ 7,554,938</b>	<b>\$ 2,149,305</b>
<b>Total County Capital Projects Fund</b>	<b>\$ 3,118,000</b>	<b>\$ 9,704,243</b>	<b>\$ 7,554,938</b>	<b>\$ 2,149,305</b>
<b>Total Primary Government</b>	<b>\$ 30,105,840</b>	<b>\$ 37,783,856</b>	<b>\$ 33,800,283</b>	<b>\$ 3,983,573</b>

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

<u>Fund, Function, Activity and Element</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
Discretely Presented Component Unit - School Board:				
School Operating Fund:				
Education:				
Operating Costs:				
Administration, health, and attendance	\$ 1,014,352	\$ 959,352	\$ 943,802	\$ 15,550
Instruction costs	11,008,189	11,104,250	10,588,927	515,323
Districtwide technology	702,780	702,780	582,428	120,352
Pupil transportation	1,031,536	1,086,536	1,076,105	10,431
Operation and maintenance of school plant	2,015,448	2,084,666	1,966,227	118,439
Total operating costs	<u>\$ 15,772,305</u>	<u>\$ 15,937,584</u>	<u>\$ 15,157,489</u>	<u>\$ 780,095</u>
Total education	<u>\$ 15,772,305</u>	<u>\$ 15,937,584</u>	<u>\$ 15,157,489</u>	<u>\$ 780,095</u>
Total School Operating Fund	<u><u>\$ 15,772,305</u></u>	<u><u>\$ 15,937,584</u></u>	<u><u>\$ 15,157,489</u></u>	<u><u>\$ 780,095</u></u>
Special Revenue Fund:				
School Cafeteria Fund:				
Education:				
School food services:				
School food services	\$ 518,500	\$ 518,500	\$ 425,233	\$ 93,267
Commodities	-	-	22,087	(22,087)
Total School Cafeteria Fund	<u>\$ 518,500</u>	<u>\$ 518,500</u>	<u>\$ 447,320</u>	<u>\$ 71,180</u>
Total Discretely Presented Component Unit - School Board	<u><u>\$ 16,290,805</u></u>	<u><u>\$ 16,456,084</u></u>	<u><u>\$ 15,604,809</u></u>	<u><u>\$ 851,275</u></u>

THIS PAGE LEFT BLANK INTENTIONALLY

*STATISTICAL SECTION*

THIS PAGE LEFT BLANK INTENTIONALLY

## Statistical Section

### Contents

### Tables

#### Financial Trends

These tables contain trend information to help the reader understand how the the County's financial performance and well-being have changed over time.

1 - 4

#### Revenue Capacity

These tables contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.

5-8

#### Debt Capacity

These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue debt in the future.

9-10

#### Demographic and Economic Information

These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

11-12

#### Operating Information

These tables contain information about the County's operations and resources to help the reader understand how the County's financial information relate to the services the County provides and the activities it performs.

13-15

*Sources:* Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial reports for the relevant year.

COUNTY OF SURRY, VIRGINIA  
 Net Position by Component  
 Last Ten Fiscal Years  
 (accrual basis of accounting)

	2011	2012	2013	2014
<b>Governmental activities</b>				
Net investment in capital assets	\$ 2,422,090	\$ 2,631,382	\$ 3,321,023	\$ 4,482,211
Unrestricted	9,928,451	11,782,612	13,441,797	14,864,951
<b>Total governmental activities net position</b>	<b>\$ 12,350,541</b>	<b>\$ 14,413,994</b>	<b>\$ 16,762,820</b>	<b>\$ 19,347,162</b>
<b>Business-type activities</b>				
Net investment in capital assets	\$ 5,762,362	\$ 5,610,317	\$ 5,460,113	\$ 5,311,812
Unrestricted	(20,563)	(18,810)	(15,684)	(31,037)
<b>Total business-type activities net position</b>	<b>\$ 5,741,799</b>	<b>\$ 5,591,507</b>	<b>\$ 5,444,429</b>	<b>\$ 5,280,775</b>
<b>Primary Government</b>				
Net investment in capital assets	\$ 8,184,452	\$ 8,241,699	\$ 8,781,136	\$ 9,794,023
Unrestricted	9,907,888	11,763,802	13,426,113	14,833,914
<b>Total Primary government net position</b>	<b>\$ 18,092,340</b>	<b>\$ 20,005,501</b>	<b>\$ 22,207,249</b>	<b>\$ 24,627,937</b>

Table 1

2015	2016	2017	2018	2019	2020
\$ 4,678,557	\$ 5,764,238	\$ 6,655,370	\$ 9,400,418	\$ 11,006,048	\$ 17,192,612
15,045,158	14,793,362	15,856,084	14,275,872	14,250,518	9,208,214
<u>\$ 19,723,715</u>	<u>\$ 20,557,600</u>	<u>\$ 22,511,454</u>	<u>\$ 23,676,290</u>	<u>\$ 25,256,566</u>	<u>\$ 26,400,826</u>
\$ 5,165,477	\$ 5,021,173	\$ 5,409,740	\$ 450,268	\$ 425,407	\$ 400,546
(26,024)	(36,137)	(1,464)	(12,070)	(6,755)	(6,754)
<u>\$ 5,139,453</u>	<u>\$ 4,985,036</u>	<u>\$ 5,408,276</u>	<u>\$ 438,198</u>	<u>\$ 418,652</u>	<u>\$ 393,792</u>
\$ 9,844,034	\$ 10,785,411	\$ 12,065,110	\$ 9,850,686	\$ 11,431,455	\$ 17,593,158
15,019,134	14,757,225	15,854,620	14,263,802	14,243,763	9,201,460
<u>\$ 24,863,168</u>	<u>\$ 25,542,636</u>	<u>\$ 27,919,730</u>	<u>\$ 24,114,488</u>	<u>\$ 25,675,218</u>	<u>\$ 26,794,618</u>

COUNTY OF SURRY, VIRGINIA  
Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)

	2011	2012	2013	2014
<b>Expenses</b>				
<b>Governmental activities</b>				
General government administration	\$ 1,381,514	\$ 1,375,325	\$ 1,647,559	\$ 1,584,521
Judicial administration	742,347	734,692	746,655	766,927
Public safety	2,732,338	3,022,043	3,316,803	3,193,870
Public works	995,742	1,059,277	1,061,654	1,153,265
Health and welfare	2,440,233	2,269,681	2,451,304	2,457,024
Community development	484,311	570,296	479,927	491,679
Parks, Recreation and cultural	571,977	515,549	562,994	899,221
Education	11,787,315	11,570,030	11,967,342	11,525,579
Interest and other financial charges	798,490	748,812	709,606	674,932
<b>Total governmental activities</b>	<b>\$ 21,934,267</b>	<b>\$ 21,865,705</b>	<b>\$ 22,943,844</b>	<b>\$ 22,747,018</b>
<b>Business-type activities</b>				
Water and Sewer	\$ 422,687	\$ 451,572	\$ 405,141	\$ 498,727
<b>Total business-type activities</b>	<b>\$ 422,687</b>	<b>\$ 451,572</b>	<b>\$ 405,141</b>	<b>\$ 498,727</b>
<b>Total primary government expenses</b>	<b>\$ 22,356,954</b>	<b>\$ 22,317,277</b>	<b>\$ 23,348,985</b>	<b>\$ 23,245,745</b>
<b>Program Revenues</b>				
<b>Governmental activities</b>				
<b>Charges for services:</b>				
General government administration	\$ 8,025	\$ 12,414	\$ 1,784	\$ 1,117
Judicial administration	40,941	41,784	91,304	90,461
Public safety	36,976	50,841	42,316	48,333
Public works	49,054	49,139	49,609	51,934
Parks, recreation and cultural	38,400	29,469	28,788	38,969
Community development	-	-	10,737	13,639
Operating grants and contributions	2,204,458	2,231,420	2,199,793	2,410,697
Capital Grants and contributions	186,400	70,447	672,973	59,671
<b>Total governmental activities</b>	<b>\$ 2,564,254</b>	<b>\$ 2,485,514</b>	<b>\$ 3,097,304</b>	<b>\$ 2,714,821</b>
<b>Business-type activities</b>				
<b>Charges for services:</b>				
Water and Sewer	\$ 45,582	\$ 60,662	\$ 60,427	\$ 50,812
Capital grants and contributions	57,208	-	-	-
<b>Total business-type activities</b>	<b>\$ 102,790</b>	<b>\$ 60,662</b>	<b>\$ 60,427</b>	<b>\$ 50,812</b>
<b>Total primary government revenues</b>	<b>\$ 2,667,044</b>	<b>\$ 2,546,176</b>	<b>\$ 3,157,731</b>	<b>\$ 2,765,633</b>

	2015	2016	2017	2018	2019	2020
\$	1,991,967	\$ 2,132,002	\$ 1,917,740	\$ 1,964,276	\$ 2,078,003	\$ 2,136,398
	748,445	773,107	888,575	873,741	911,831	1,008,861
	3,328,127	2,918,282	3,290,894	3,606,834	3,577,148	4,006,059
	87,783	1,413,326	1,557,463	1,422,039	1,640,550	1,467,102
	2,441,740	2,303,706	2,320,721	2,302,899	2,379,011	3,115,050
	533,375	531,693	1,018,108	516,728	1,265,986	13,195,678
	576,999	1,176,469	(139,681)	632,537	722,787	684,751
	12,149,458	12,463,776	12,055,007	13,088,905	12,362,185	813,042
	1,024,436	562,721	538,332	505,507	634,730	650,388
\$	22,882,330	\$ 24,275,082	\$ 23,447,159	\$ 24,913,466	\$ 25,572,231	\$ 27,077,329
\$	489,378	\$ 457,130	\$ 521,937	\$ 5,131,464	\$ 161,575	\$ 190,291
\$	489,378	\$ 457,130	\$ 521,937	\$ 5,131,464	\$ 161,575	\$ 190,291
\$	23,371,708	\$ 24,732,212	\$ 23,969,096	\$ 30,044,930	\$ 25,733,806	\$ 27,267,620
\$	295	\$ 276	\$ 16,429	\$ 14,928	\$ 145	\$ 186
	69,629	45,947	66,032	43,015	67,947	38,646
	59,880	47,887	58,176	62,557	267,105	235,428
	45,556	42,663	35,100	39,897	25,908	7,694
	52,662	63,891	31,916	20,837	22,677	16,943
	10,208	-	-	-	-	-
	2,535,110	2,345,604	2,586,006	2,619,000	2,538,393	2,976,278
	20,805	322,950	-	-	-	967,420
\$	2,794,145	\$ 2,869,218	\$ 2,793,659	\$ 2,800,234	\$ 2,922,175	\$ 4,242,595
\$	197,263	\$ 134,154	\$ 150,495	\$ 64,486	\$ 58,839	\$ 55,816
	-	-	-	-	-	-
\$	197,263	\$ 134,154	\$ 150,495	\$ 64,486	\$ 58,839	\$ 55,816
\$	2,991,408	\$ 3,003,372	\$ 2,944,154	\$ 2,864,720	\$ 2,981,014	\$ 4,298,411

COUNTY OF SURRY, VIRGINIA  
 Changes in Net Position  
 Last Ten Fiscal Years  
 (accrual basis of accounting)

	2011	2012	2013	2014
Net (Expense)/Revenue				
Governmental activities	\$ (19,370,013)	\$ (19,380,191)	\$ (19,846,540)	\$ (20,032,197)
Business-type activities	(362,025)	(391,145)	(354,329)	(429,307)
Total primary government net expense	<u>\$ (19,732,038)</u>	<u>\$ (19,771,336)</u>	<u>\$ (20,200,869)</u>	<u>\$ (20,461,504)</u>

General Revenues and Other Changes in Net Position  
 Governmental Activities:

Taxes				
Property taxes	\$ 18,997,082	\$ 19,924,721	\$ 20,724,814	\$ 21,177,468
Other local taxes	692,822	878,104	742,671	755,736
Investment earnings	88,504	91,269	98,183	90,225
Miscellaneous	45,913	19,075	32,331	92,072
Non-categorical aid from the Commonwealth	735,599	771,328	778,690	766,691
Transfers	(277,520)	(240,853)	(207,251)	(265,653)
Total governmental activities	<u>\$ 20,282,400</u>	<u>\$ 21,443,644</u>	<u>\$ 22,169,438</u>	<u>\$ 22,616,539</u>

Business-type activities

Transfers	\$ 277,520	\$ 240,853	\$ 207,251	\$ 265,653
Total business-type activities	<u>\$ 277,520</u>	<u>\$ 240,853</u>	<u>\$ 207,251</u>	<u>\$ 265,653</u>
Total primary government	<u>\$ 20,559,920</u>	<u>\$ 21,684,497</u>	<u>\$ 22,376,689</u>	<u>\$ 22,882,192</u>

Changes in Net Position

Governmental activities	\$ 912,387	\$ 2,063,453	\$ 2,322,898	\$ 2,584,342
Business-type activities	(84,505)	(150,292)	(147,078)	(163,654)
Total primary government	<u>\$ 827,882</u>	<u>\$ 1,913,161</u>	<u>\$ 2,175,820</u>	<u>\$ 2,420,688</u>

2015	2016	2017	2018	2019	2019
\$ (20,088,185)	\$ (21,405,864)	\$ (20,653,500)	\$ (22,113,232)	\$ (22,650,056)	\$ (22,834,734)
(292,115)	(322,976)	(371,442)	(5,066,978)	(102,736)	(134,475)
\$ (20,380,300)	\$ (21,728,840)	\$ (21,024,942)	\$ (27,180,210)	\$ (22,752,792)	\$ (22,969,209)

\$ 20,966,352	\$ 20,744,418	\$ 21,725,342	\$ 21,766,374	\$ 21,551,518	\$ 22,140,946
644,424	706,543	610,920	780,408	1,126,200	1,118,145
94,049	154,325	226,484	368,134	701,171	452,566
55,082	54,442	70,236	164,975	156,952	315,529
771,419	769,719	769,054	776,502	777,681	761,013
(150,793)	(168,559)	(794,682)	(96,900)	(83,190)	(109,615)
\$ 22,380,533	\$ 22,260,888	\$ 22,607,354	\$ 23,759,493	\$ 24,230,332	\$ 24,678,584

\$ 150,793	\$ 168,559	\$ 794,682	\$ 96,900	\$ 83,190	\$ 109,615
\$ 150,793	\$ 168,559	\$ 794,682	\$ 96,900	\$ 83,190	\$ 109,615
\$ 22,531,326	\$ 22,429,447	\$ 23,402,036	\$ 23,856,393	\$ 24,313,522	\$ 24,788,199

\$ 2,292,348	\$ 855,024	\$ 1,953,854	\$ 1,646,261	\$ 1,580,276	\$ 1,843,850
(141,322)	(154,417)	423,240	(4,970,078)	(19,546)	(24,860)
\$ 2,151,026	\$ 700,607	\$ 2,377,094	\$ (3,323,817)	\$ 1,560,730	\$ 1,818,990

COUNTY OF SURRY, VIRGINIA  
Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(modified accrual basis of accounting)

	2011	2012	2013	2014
General fund				
Unreserved	\$ -	\$ -	\$ -	\$ -
Committed	6,835,193	5,788,537	5,536,834	5,690,518
Unassigned	2,428,955	5,591,064	8,093,311	10,678,611
Total general fund	<u>\$ 9,264,148</u>	<u>\$ 11,379,601</u>	<u>\$ 13,630,145</u>	<u>\$ 16,369,129</u>
All other governmental funds				
Unreserved, reported in:				
Special revenue funds	\$ -	\$ -	\$ -	\$ -
Capital projects funds	-	-	-	-
Committed	2,231,830	1,979,195	1,638,403	299,867
Assigned	-	-	3,973	19,170
Unassigned	(40,935)	(27,714)	-	-
Total all other governmental funds	<u>\$ 2,190,895</u>	<u>\$ 1,951,481</u>	<u>\$ 1,642,376</u>	<u>\$ 319,037</u>

Note:

(1) In FY2011 the County implemented GASB 54 and therefore fund balances classifications have been changed accordingly.

Table 3

2015	2016	2017	2018	2019	2020
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,889,072	4,480,761	6,509,370	7,372,426	9,900,350	11,093,362
12,593,041	13,442,281	12,813,118	12,783,307	10,494,377	7,881,289
<u>\$ 18,482,113</u>	<u>\$ 17,923,042</u>	<u>\$ 19,322,488</u>	<u>\$ 20,155,733</u>	<u>\$ 20,394,727</u>	<u>\$ 18,974,651</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
3,620,347	2,254,813	1,576,782	(618,860)	3,302,030	520,373
29,403	35,567	42,611	42,785	36,094	36,094
-	-	-	-	-	(758,567)
<u>\$ 3,649,750</u>	<u>\$ 2,290,380</u>	<u>\$ 1,619,393</u>	<u>\$ (576,075)</u>	<u>\$ 3,338,124</u>	<u>\$ (202,100)</u>

COUNTY OF SURRY, VIRGINIA  
 Changes in Fund Balances of Governmental Funds  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

	2011	2012	2013	2014
<b>Revenues</b>				
General property taxes	\$ 18,768,963	\$ 19,964,237	\$ 21,012,899	\$ 21,140,727
Other local taxes	692,822	878,104	742,671	755,736
Permits, privilege fees and licenses	36,976	50,542	42,017	48,034
Fines and Forfeitures	12,182	18,091	49,350	49,826
Revenue from use of money & property	88,504	91,269	98,183	90,225
Charges for services	124,238	115,014	133,171	146,593
Miscellaneous	45,913	19,075	32,331	92,072
Recovered costs	3,599	209	886	229
Commonwealth of Virginia	2,167,407	2,126,006	2,732,108	2,196,137
Federal Government	959,050	947,189	919,348	1,040,922
<b>Total revenues</b>	<b>\$ 22,899,654</b>	<b>\$ 24,209,736</b>	<b>\$ 25,762,964</b>	<b>\$ 25,560,501</b>
<b>Expenditures</b>				
General government administration	\$ 1,315,093	\$ 1,303,131	\$ 1,357,725	\$ 1,388,887
Judicial administration	398,667	402,742	415,237	434,476
Public Safety	2,431,375	2,730,279	3,015,476	2,927,342
Public works	953,519	1,009,790	983,123	1,067,715
Health and welfare	2,219,441	2,337,613	2,422,570	2,423,793
Education	11,413,268	11,338,153	11,766,080	11,380,579
Community development	436,425	404,459	538,068	461,795
Parks, recreation and cultural	532,124	490,216	455,404	669,741
Capital projects	445,392	367,937	1,010,776	1,472,333
Debt service				
Principal	1,069,826	936,045	922,469	959,102
Interest and other fiscal charges	813,512	772,479	727,346	693,440
<b>Total Expenditures</b>	<b>\$ 22,028,642</b>	<b>\$ 22,092,844</b>	<b>\$ 23,614,274</b>	<b>\$ 23,879,203</b>
<b>Revenues over (under) expenditures</b>	<b>\$ 871,012</b>	<b>\$ 2,116,892</b>	<b>\$ 2,148,690</b>	<b>\$ 1,681,298</b>
<b>Other financing sources (uses)</b>				
Transfers in	\$ 48,091	\$ 594,456	\$ 25,345	\$ 62,906
Transfers out	(325,611)	(835,309)	(232,596)	(328,559)
Issuance of bonds	-	-	-	-
Bond issuance premium	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>\$ (277,520)</b>	<b>\$ (240,853)</b>	<b>\$ (207,251)</b>	<b>\$ (265,653)</b>
<b>Net change in fund balances</b>	<b>\$ 593,492</b>	<b>\$ 1,876,039</b>	<b>\$ 1,941,439</b>	<b>\$ 1,415,645</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>8.70%</b>	<b>7.89%</b>	<b>7.22%</b>	<b>7.30%</b>

Table 4

	2015	2016	2017	2018	2019	2020
\$	21,119,861	\$ 20,939,138	\$ 21,692,941	\$ 21,670,403	\$ 21,600,237	\$ 22,023,784
	644,424	706,543	610,920	780,408	1,126,200	1,118,145
	59,555	37,354	39,843	49,723	57,890	38,408
	30,963	20,043	43,375	34,210	59,254	31,272
	94,049	154,325	226,484	368,134	701,171	452,566
	147,712	143,267	124,435	97,301	266,638	229,217
	55,082	54,442	70,236	164,975	156,952	315,529
	700	29,588	20,149	95,520	23,781	35,967
	2,316,990	2,173,971	2,410,290	2,466,263	2,394,276	2,629,458
	1,010,344	1,264,302	944,770	929,239	921,798	2,075,253
\$	25,479,680	\$ 25,522,973	\$ 26,183,443	\$ 26,656,176	\$ 27,308,197	\$ 28,949,599
\$	1,411,117	\$ 1,655,003	\$ 1,433,635	\$ 1,655,924	\$ 1,815,006	\$ 1,858,332
	436,324	476,120	570,201	565,128	625,561	660,930
	3,031,347	2,968,027	3,054,207	3,289,980	3,398,314	3,543,384
	1,164,473	1,290,413	1,510,054	1,407,940	1,554,097	1,564,133
	2,417,346	2,340,943	2,279,521	2,301,035	2,433,879	3,029,935
	11,758,980	12,145,887	11,871,307	12,758,905	12,138,405	12,106,306
	688,660	694,471	563,922	597,532	692,578	628,855
	518,254	521,082	524,311	504,458	773,470	755,205
	2,245,537	3,288,574	954,910	2,948,838	4,236,211	7,554,938
	13,339,050	1,045,000	1,085,000	1,125,000	1,055,000	1,165,000
	1,190,219	847,335	813,234	766,759	840,248	933,265
\$	38,201,307	\$ 27,272,855	\$ 24,660,302	\$ 27,921,499	\$ 29,562,769	\$ 33,800,283
\$	(12,721,627)	\$ (1,749,882)	\$ 1,523,141	\$ (1,265,323)	\$ (2,254,572)	\$ (4,850,684)
\$	-	\$ 1,549,848	\$ 80,000	\$ 428,097	\$ 1,490,945	\$ 2,778,618
	(150,793)	(1,718,407)	(874,682)	(524,997)	(1,574,135)	(2,888,233)
	18,316,117	-	-	-	5,875,000	-
	-	-	-	-	615,955	-
\$	18,165,324	\$ (168,559)	\$ (794,682)	\$ (96,900)	\$ 6,407,765	\$ (109,615)
\$	5,443,697	\$ (1,918,441)	\$ 728,459	\$ (1,362,223)	\$ 4,153,193	\$ (4,960,299)
	39.61%	7.78%	7.97%	7.43%	7.27%	7.65%

COUNTY OF SURRY, VIRGINIA  
Principal Real Property Taxpayers  
Current and Nine Years Ago

Table 5

Taxpayer	2020			2011		
	Rank	Assessed Valuation (1)	Percentage of Total Assessed Valuation	Rank	Assessed Valuation (2)	Percentage of Total Assessed Valuation
Dominion Virginia Power	1	\$ 1,911,107,047	66.25%	1	\$ 1,529,646,774	63.04%
Swann's Point Plantation LLC et al	2	22,095,300	0.77%			0.00%
Spring Grove Solar LLC	3	19,307,300	0.67%			
Beechland/Alliance Farms et al	4	11,252,400	0.39%	9	5,789,500	0.24%
Wanro LLC et al	5	10,987,300	0.38%	2	11,122,800	0.46%
Timbervest Partners (III) of Virginia LLC	6	8,989,700	0.31%			0.00%
Prince George Electric Cooperative	7	8,989,594	0.31%	6	8,572,888	0.35%
Murphy Brown LLC/Smithfield Hog Production	8	8,306,400	0.29%			0.00%
John Hancock Mutual Life Insurance Company	9	7,101,500	0.25%	13	3,861,200	0.16%
Windsor Mill	10	5,967,800	0.21%	11	4,764,500	0.20%
Andrew Acres LLC et al	11	4,688,800	0.16%			0.00%
Brandon & Brandon LLC/Sussex Surry LLC/Brandon	12	4,050,000	0.14%			0.00%
Verizon South Inc.	13	2,809,956	0.10%	10	5,674,414	0.23%
Grayland/Gray Lumber Company			0.00%	8	6,066,800	0.25%
Spring Grove Land Association			0.00%	16	3,209,800	0.13%
Commonwealth Forest Investment			0.00%	15	3,276,800	0.14%
Smithfield-Carrolls Farms			0.00%	5	8,813,100	0.36%
Alpha Forest Association			0.00%	7	6,165,100	0.25%
Schorsch, Nicholas			0.00%	3	9,789,600	0.40%
Sussex Surry LLC			0.00%	12	4,522,700	0.19%
Swann's Point Farm LLC			0.00%	4	8,971,800	0.37%
Chippokes Estates at Cobham Bay, LLC				14	3,426,400	0.14%
		<u>\$ 2,025,653,097</u>	<u>70.22%</u>		<u>\$ 1,623,674,176</u>	<u>66.91%</u>
Total Assessed Valuation of RE		<u>\$ 2,884,700,531</u>	<u>100.00%</u>		<u>\$ 2,426,655,483</u>	<u>100.00%</u>

Notes:  
(1) 2019 Real Estate Assessments.  
(2) 2010 Real Estate Assessments.

COUNTY OF SURRY, VIRGINIA  
 Property Tax Levies and Collections  
 Last Ten Fiscal Years

Table 6

Fiscal Year	Taxes Levied for the Fiscal Year (1)	Collections within the Fiscal Year of the Levy		Adjustments to Levy in Subsequent Years	Total Adjusted Levy	Collections in Subsequent Years	Total Collections to Date	
		Amount (2)	Percentage of Levy				Amount (2)	Percentage of Levy
2020	\$ 22,050,583	\$ 21,635,774	98.12%	\$ -	22,050,583	\$ -	21,635,774	98.12%
2019	21,468,868	21,132,164	98.43%	-	21,468,868	\$ -	21,132,164	98.43%
2018	21,954,582	21,554,346	98.18%	-	21,954,582	-	21,554,346	98.18%
2017	22,454,884	21,909,904	97.57%	-	22,454,884	-	21,909,904	97.57%
2016	21,650,045	20,775,506	95.96%	-	21,650,045	-	20,775,506	95.96%
2015	20,874,695	20,472,352	98.07%	-	20,874,695	-	20,472,352	98.07%
2014	21,112,323	20,890,125	98.95%	-	21,112,323	-	20,890,125	98.95%
2013	20,979,443	20,761,624	98.96%	-	20,979,443	-	20,761,624	98.96%
2012	20,588,020	19,790,059	96.12%	(3,640)	20,584,380	731,261	20,521,320	99.68%
2011	18,793,552	18,272,180	97.23%	(1,037)	18,792,515	370,230	18,642,410	99.20%

Notes:

- (1) Commissioner of the Revenue
- (2) Exclusive of Penalties and Interest

COUNTY OF SURRY, VIRGINIA  
 Assessed and Estimated Actual Value of Real Property  
 Last Ten Fiscal Years

Table 7

Tax Year	Residential/ Agricultural Property (3)	Commercial Property (3)	Total Taxable Assessed Value	Total Direct Tax Rate (2)	Estimated Actual Value (1)	Taxable Assessed Value as a % of Taxable Value
2020	\$ 926,215,300	\$ 34,778,200	\$ 960,993,500	\$ 0.71	\$ 960,993,500	100.00% (2)
2019	914,088,000	35,866,600	949,954,600	0.71	949,954,600	100.00% (2)
2018	892,809,300	34,673,900	927,483,200	0.71	927,483,200	100.00% (2)
2017	888,941,000	34,205,000	923,146,000	0.71	923,146,000	100.00% (2)
2016	883,676,800	34,266,700	917,943,500	0.71	917,943,500	100.00% (2)
2015	857,689,600	33,269,100	890,958,700	0.73	890,958,700	100.00% (2)
2014	852,448,300	33,431,600	885,879,900	0.73	885,879,900	100.00% (2)
2013	850,646,000	34,078,200	884,724,200	0.73	884,724,200	100.00% (2)
2012	844,458,700	33,911,900	878,370,600	0.73	878,370,600	100.00% (2)
2011	842,381,900	33,602,400	875,984,300	0.73	875,984,300	100.00% (2)

Notes:

- (1) Estimated value of real estate based on sales ratio percentage for the corresponding tax years as computed by the Virginia Department of Taxation.
- (2) Tax rate per \$100 of assessed value.
- (3) Real estate assessment information provided by the commissioner of the revenue.

COUNTY OF SURRY, VIRGINIA  
 Assessed Value of Taxable Property Other than Real Property  
 Last Ten Fiscal Years

Table 8

Fiscal Year	Personal Property (1)	Machinery & Tools (1)	Aircraft (1)	Public Service (2,3)	Total
2020	\$ 59,678,167	\$ 2,813,507	\$ 1,260	\$ 1,935,274,114	\$ 1,997,767,048
2019	56,830,130	2,255,765	1,400	1,892,813,173	1,951,900,468
2018	54,401,525	2,366,490	4,005	1,927,140,899	1,983,912,919
2017	53,527,229	2,876,946	4,450	1,937,479,967	1,993,888,592
2016	51,381,116	2,228,648	4,945	1,785,663,243	1,839,277,952
2015	50,593,919	2,246,971	6,780	1,807,206,155	1,860,053,825
2014	49,970,173	2,192,651	7,535	1,824,746,203	1,876,916,562
2013	50,293,488	1,733,938	13,295	1,783,632,381	1,835,673,102
2012	50,829,529	1,720,460	14,770	1,671,151,050	1,723,715,809
2011	49,490,806	2,023,995	17,685	1,554,628,083	1,606,160,569

Notes:

- (1) Assessed value information provided by the Commissioner of Revenue.
- (2) Public Service Corporation property assessments performed by the State Corporation Commission.
- (3) Includes Real Estate.

COUNTY OF SURRY, VIRGINIA  
 Ratio of Outstanding Debt by Type  
 Last Ten Fiscal Years

Table 9

Fiscal Year	Governmental Activities				Business-Type Activities	Summary Totals		
	General Obligation Bonds	Capital Lease Obligations	Lease Revenue Bonds Payable	Bank Loans Payable	Revenue Bonds Payable	Total Primary Government	Percentage of Personal Income (1)	Per Capita Personal Income (1)
2020	\$ 1,736,356	\$ -	\$ 18,562,319	\$ -	\$ -	\$ 20,298,675	**	N/A
2019	1,884,841	-	19,845,387	-	-	21,730,228	7.58%	\$ 44,647
2018	2,023,325	-	14,526,873	-	-	16,550,198	5.51%	46,413
2017	2,153,325	-	15,768,196	-	-	17,921,521	6.46%	42,427
2016	2,285,293	-	16,989,454	-	597,742	19,872,489	7.54%	41,337
2015	2,403,777	-	18,191,382	-	662,613	21,257,772	7.75%	40,509
2014	2,517,261	-	1,029,050	12,200,000	725,452	16,471,763	6.43%	38,374
2013	2,665,745	-	1,238,152	12,805,000	786,326	17,495,223	7.18%	37,916
2012	2,804,229	-	1,440,621	13,390,000	845,297	18,480,147	7.56%	37,391
2011	2,987,713	-	1,636,666	13,950,000	902,427	19,476,806	8.07%	35,699

Notes:

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) Population data & estimates for 2008 through 2016, and personal income and per capital personal income data for 2008 through 2016 were obtained from the Bureau of Economic Analysis.

\*\* Information not available.

COUNTY OF SURRY, VIRGINIA  
Ratio of Outstanding General Bonded Debt  
Last Ten Fiscal Years

Table 10

Fiscal Year	General Obligation Bonds	Lease Revenue Bond Payable	Total General Bonded Debt	General Bonded Debt Per Capita	Percent of General Bonded Debt to Assessed Real Property Value
2020	\$ 1,736,356	\$ 18,562,319	\$ 20,298,675	**	**
2019	1,884,841	19,845,387	21,730,228	3,384	2.29%
2018	2,023,325	14,526,873	16,550,198	2,556	1.78%
2017	2,153,325	15,768,196	17,921,521	2,740	1.94%
2016	2,285,293	16,989,454	19,274,747	2,934	2.10%
2015	2,403,777	18,191,382	20,595,159	3,088	2.31%
2014	2,517,261	1,029,050	3,546,311	523	0.40%
2013	2,665,745	1,238,152	3,903,897	575	0.44%
2012	2,804,229	1,440,621	4,244,850	621	0.48%
2011	2,987,713	1,636,666	4,624,379	668	0.53%

Notes

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Property value data can be found in Table 7.

Population data can be found in Table 11.

\*\* Information is unavailable.

COUNTY OF SURRY, VIRGINIA  
 Demographic and Economic Statistics  
 Last Ten Years

Table 11

Fiscal Year	(3) Population	(1) Per Capita Income	(1) Total Personal Income	(2) School Enrollment	(3) Unemployment Rate %
2020	**	**	**	693	7.5%
2019	6,422	\$ 44,647	\$ 286,722,000	715	3.9%
2018	6,474	46,413	300,479,000	729	3.9%
2017	6,540	42,427	277,471,000	826	4.8%
2016	6,570	40,139	263,711,000	837	5.3%
2015	6,670	41,141	274,412,000	867	5.1%
2014	6,781	37,750	255,985,000	934	6.7%
2013	6,788	35,877	243,534,000	902	7.3%
2012	6,839	35,743	244,447,000	928	8.0%
2011	6,923	34,870	241,403,000	977	7.0%

Notes: (1) Bureau of Economic Analysis  
 (2) Virginia Department of Education  
 (3) Virginia Labor Market Information (LMI)  
 \*\*Information Unavailable

COUNTY OF SURRY, VIRGINIA  
 Principal Employers  
 Current Year and Nine Years Ago

Table 12

Employer	Fiscal Year 2020			Fiscal Year 2011	
	Employees	Rank	% of Total Employment	Employees	Rank
Dominion Virginia Power	500-999	1	40.76%	500-999	1
Surry County School Board	250-499	2	20.38%	250-499	3
Surry County	100-249	3	9.51%	50-99	4
Virginia Department of Transportation	50-99	4	4.08%		
Brock Services LLC	50-99	5	4.08%		
Windsor Mill	50-99	6	4.08%	20-49	7
The Atlantic Group Inc.	50-99	7	4.08%	500-999	2
The Surry Seafood Company	20-49	8	1.90%		
Dominion Resources	20-49	9	1.90%	20-49	12
Coggin Electric Specialists	20-49	10	1.90%	20-49	14
Surry County Department of Social Services	20-49	11	1.90%	20-49	9
Mears Group, Inc	20-49	12	1.90%		
Virginia Department of Conservation	20-49	13	1.90%	20-49	13
Seward Lumber Company Inc.	10-19	14	1.90%	20-49	15
Glen Court	10-19	15	1.90%		
Barlett Nuclear				50-99	5
S.W. Edwards and Sons				20-49	6
Swanns Grill LLC				20-49	8
Fluor Daniel Services Corporation				20-49	10
Corrigan Brothers Inc				20-49	11

Source: Virginia Employment Commission

Full-Time Equivalent County Government Employees by Function/Program  
Last Ten Fiscal Years

	Full-Time Equivalent Employees as of June 30									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>General government:</b>										
County Administration	3.5	3.3	3.9	3.9	3.9	4.0	4.0	4.0	4.0	4.0
Commissioner of the Revenue	3.2	3.2	3.2	3.2	3.2	3.2	3.7	3.6	4.3	3.2
Treasurer	4.0	4.0	4.0	4.0	4.0	4.6	5.2	4.5	4.9	5.0
Finance	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0
Information Technologies	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Registrar	1.6	1.6	1.6	1.6	1.6	1.4	1.4	1.8	1.6	1.6
<b>Total General Government</b>	<b>16.3</b>	<b>16.1</b>	<b>15.7</b>	<b>15.7</b>	<b>15.7</b>	<b>16.2</b>	<b>17.3</b>	<b>16.9</b>	<b>18.8</b>	<b>17.8</b>
<b>Judicial Administration:</b>										
Clerk of the Circuit Court	3.3	3.3	3.3	3.3	3.3	3.5	3.3	3.6	3.0	3.0
General District Court	2.3	2.3	2.3	2.3	2.3	2.0	2.0	2.0	2.0	2.0
Victim's Witness	1.0	1.0	1.0	1.0	1.0	0.5	0.5	0.5	0.5	0.5
Commonwealth Attorney	2.0	2.0	2.0	2.0	2.0	1.5	1.5	1.5	1.5	1.5
<b>Total Judicial Administration</b>	<b>8.6</b>	<b>8.6</b>	<b>8.6</b>	<b>8.6</b>	<b>8.6</b>	<b>7.5</b>	<b>7.3</b>	<b>7.6</b>	<b>7.0</b>	<b>7.0</b>
<b>Public Safety:</b>										
Sheriff's Office	27.3	27.3	27.3	26.3	26.3	24.4	22.1	25.2	22.5	19.0
Fire and Emergency Services	3.0	3.0	3.0	3.0	3.0	2.1	2.1	2.1	2.0	2.0
Animal Control	3.0	3.0	3.0	3.0	3.0	3.0	2.0	2.0	1.0	1.0
<b>Total Public Safety</b>	<b>33.3</b>	<b>33.3</b>	<b>33.3</b>	<b>32.3</b>	<b>32.3</b>	<b>29.5</b>	<b>26.2</b>	<b>29.3</b>	<b>24.5</b>	<b>21.0</b>
<b>Public Works:</b>										
Sanitation	15.4	14.4	14.4	14.4	14.4	10.0	4.4	14.7	13.0	14.0
Maintenance	6.0	4.7	4.7	4.7	4.7	5.0	5.6	5.0	5.0	5.0
<b>Total Public Works</b>	<b>21.4</b>	<b>19.1</b>	<b>19.1</b>	<b>19.1</b>	<b>19.1</b>	<b>15.0</b>	<b>10.0</b>	<b>19.7</b>	<b>18.0</b>	<b>19.0</b>
<b>Office on Youth:</b>										
Office on Youth	6.0	6.0	6.0	6.0	6.0	5.0	5.6	5.1	7.0	6.3
<b>Total Office on Youth</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>5.0</b>	<b>5.6</b>	<b>5.1</b>	<b>7.0</b>	<b>6.3</b>
<b>Health and Welfare:</b>										
Social Services	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0
<b>Total Health and Welfare</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>
<b>Parks, Recreation and Cultural</b>										
Parks and Recreation	5.9	7.0	7.0	7.0	7.0	6.0	5.0	6.0	7.0	9.0
<b>Total Parks, Recreation and Cultural</b>	<b>5.9</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>6.0</b>	<b>5.0</b>	<b>6.0</b>	<b>7.0</b>	<b>9.0</b>
<b>Community Development</b>										
Planning/Environmental/Permitting	4.0	4.0	4.0	4.0	4.0	3.0	4.0	5.0	5.0	5.0
Economic Development	1.5	2.0	0.1	0.1	0.1	N/A	N/A	N/A	N/A	N/A
Tourism	1.6	N/A								
Building Inspections	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Extension	3.0	3.0	3.0	3.0	3.0	4.0	4.0	5.0	4.0	5.0
<b>Total Community Development</b>	<b>12.1</b>	<b>11.0</b>	<b>9.1</b>	<b>9.1</b>	<b>9.1</b>	<b>9.0</b>	<b>10.0</b>	<b>12.0</b>	<b>11.0</b>	<b>12.0</b>
<b>Total</b>	<b>126.6</b>	<b>124.1</b>	<b>121.8</b>	<b>120.8</b>	<b>120.8</b>	<b>111.2</b>	<b>104.4</b>	<b>119.6</b>	<b>116.3</b>	<b>115.1</b>

Source: Payroll Clerk

COUNTY OF SURRY, VIRGINIA  
 Operating Indicators by Function  
 Last Ten Fiscal Years (where available)

Table 14

		Fiscal Year									
		2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Public Safety (1)	Number of calls answered	239	331	318	189	321	276	267	332	312	268
Community Development (2)	Residential building permits	233	307	219	217	255	208	172	87	75	75
	Commercial building permits	2	2	5	3	2	7	8	4	3	1
Parks & Recreation (3)	Program participants	14,592	20,150	20,144	19,850	19,850	18,500	18,500	18,123	17,822	18,652
Sewer (4)	Service connections	N/A	N/A	N/A	N/A	141	155	139	141	140	140
	Average daily consumption in gallons	N/A	N/A	N/A	N/A	14,152	17,504	15,120	13,047	13,747	12,724

Sources:  
 (1) County Fire Departments  
 (2) Building Official's Office  
 (3) Parks and Recreation Department  
 (4) Finance Department

Note: The wastewater system was transferred to Hampton Roads Sanitation District (HRSD) in FY2017-18.

COUNTY OF SURRY, VIRGINIA  
 Capital Asset Statistics by Function/Program  
 Last Ten Fiscal Years

Table 15

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Sheriff's Office (1)										
Number of stations	1	1	1	1	1	1	1	1	1	1
Physical arrests	155	170	170	170	164	144	166	223	164	217
Patrol units	14	14	14	14	14	13	14	20	16	16
Volunteer Fire Departments (2)										
Companies	4	4	4	4	4	4	4	4	4	4
Stations	4	4	4	4	4	4	4	4	4	4
Parks and Recreation (3)										
Community Centers	1	1	1	1	1	1	1	1	1	1
Number of parks maintained	1	1	1	1	1	1	1	1	1	1
Park acreage owned by the County	100	100	100	100	100	100	100	100	100	100
Baseball/softball fields	2	2	2	2	2	2	2	2	2	2
T-ball fields	1	1	1	1	1	1	1	1	1	1
Soccer fields	5	5	5	5	5	5	5	5	5	5
Basketball courts	3	3	3	3	3	3	2	2	2	2
Library (4)										
Number of libraries	2	2	2	2	2	2	2	2	2	2
Public Utilities (4)										
Wastewater System										
Service connections	N/A	N/A	N/A	N/A	141	155	139	141	140	140
Average daily consumption in gallons	N/A	N/A	N/A	N/A	14,152	17,504	15,120	13,047	13,747	12,724
Miles of sewer main	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64
Component Unit - School Board (5)										
Number of elementary schools	1	1	1	1	1	1	1	1	1	1
Number of middle schools	1	1	1	1	1	1	1	1	1	1
Number of secondary schools	1	1	1	1	1	1	1	1	1	1
Number of school buses	42	40	35	38	35	33	35	39	36	36

- Sourc (1) Sheriff's Office
- (2) County Fire Departments
- (3) Parks & Recreation Department
- (4) Finance Department
- (5) School Board Office

Note:

The wastewater system was transferred to Hampton Roads Sanitation District (HRSD) in FY2017-18.

*COMPLIANCE SECTION*

THIS PAGE LEFT BLANK INTENTIONALLY



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 Surry  
Surry, 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 Surry, Virginia, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise County of Surry, 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 Surry, 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 Surry, Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of County of Surry, 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 Surry, 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.

A handwritten signature in black ink, appearing to read "R. F. Clark", followed by a horizontal line extending to the right.

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 Surry  
Surry, Virginia

Report on Compliance for Each Major Federal Program

We have audited County of Surry, 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 Surry, Virginia's major federal programs for the year ended June 30, 2020. County of Surry, 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 available to its federal programs.

*Auditors' Responsibility*

Our responsibility is to express an opinion on compliance for each of County of Surry, 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 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 Surry, 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 Surry, Virginia's compliance.

*Opinion on Each Major Federal Program*

In our opinion, County of Surry, 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 Surry, 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 Surry, 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 Surry, 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.



Richmond, Virginia  
November 27, 2020

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

Federal Grantor/State Pass - Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
<b>Department of Health and Human Services:</b>				
Pass Through Payments:				
<i>Department of Social Services:</i>				
Marylee Allen Promoting Safe and Stable families	93.556	0950119/0950120	\$ 5,705	\$ -
Temporary Assistance for Needy Families (TANF Cluster)	93.558	0400119/0400120	133,450	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	0500119/0500120	218	-
Low-Income Home Energy Assistance	93.568	0600419/0600420	25,921	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CCDF Cluster)	93.596	0760119/0760120	25,189	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	0900119/0900120	314	-
Foster Care - Title IV-E	93.658	1100119/1100120	146,535	-
Adoption Assistance	93.659	1120119/1120120	12,758	-
Social Services Block Grant	93.667	1000119/1000120	141,156	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	9150119/9150120	1,186	-
Children's Health Insurance Program	93.767	0540119/0540120	3,238	-
Medical Assistance Program (Medicaid Cluster)	93.778	1200119/1200120	214,677	-
<b>Total Department of Health and Human Services</b>			<b>\$ 710,347</b>	<b>\$ -</b>
<b>Department of Justice:</b>				
Pass Through Payments:				
<i>Department of Criminal Justice Service:</i>				
Crime Victim Assistance	16.575	Unavailable	\$ 52,094	\$ -
<b>Department of Transportation:</b>				
Pass Through Payments:				
<i>Department of Transportation:</i>				
State and Community Highway Safety (Highway Safety Cluster)	20.600	Unavailable	\$ 4,533	\$ -
<b>Department of the Defense:</b>				
Direct Payments:				
Junior ROTC	12.xxx	N/A	\$ 69,622	\$ -
<b>Department of Agriculture:</b>				
Pass Through Payments:				
<i>Department of Agriculture:</i>				
Food Distribution - Summer Feeding Program (Child Nutrition Cluster)	10.559	Unavailable	\$ 651	
<i>Department of Education:</i>				
Summer Food Service Program for Children (Child Nutrition Cluster)	10.559	Unavailable	13,459	
COVID-19 - Summer Food Service Program for Children (Child Nutrition Cluster)	10.559	Unavailable	120,002	\$ -
<i>Department of Agriculture:</i>				
Food Distribution - National School Lunch Program (Child Nutrition Cluster)	10.555	Unavailable	\$ 21,436	
<i>Department of Education:</i>				
National School Lunch Program (Child Nutrition Cluster)	10.555	17901- 40623	123,432	
COVID-19 - National School Lunch Program (Child Nutrition Cluster)	10.555	17901- 40623	11,480	\$ -
School Breakfast Program (Child Nutrition Cluster)	10.553	17901- 40591	\$ 59,949	
COVID-19 - School Breakfast Program (Child Nutrition Cluster)	10.553	17901- 40591	5,716	\$ -
<b>Total Child Nutrition Cluster</b>			<b>\$ 356,125</b>	<b>\$ -</b>
<i>Department of Social Services:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	0010109/ 90103	\$ 219,369	\$ -
<b>Total Department of Agriculture</b>			<b>\$ 575,494</b>	<b>\$ -</b>
<b>Department of the Interior:</b>				
Pass Through Payments:				
<i>Virginia Department of Health:</i>				
Sportfishing and Boating Safety Act	15.622	Unavailable	\$ 967,420	\$ -

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

Federal Grantor/State Pass - Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Pass-Through to Subrecipients
Department of Treasury:				
Pass Through Payments:				
<i>Department of Accounts:</i>				
Coronavirus Relief Funds (CRF)	21.019	SLT0022	\$ 121,121	\$ 20,000
Department of Education:				
Pass Through Payments:				
<i>Department of Education:</i>				
Title I Grants to Local Educational Agencies	84.010	17901- 42901	\$ 226,237	\$ -
<i>Special Education Cluster:</i>				
Special Education - Grants to States	84.027	17901- 43071	191,999	-
	Total Special Education Cluster		<u>\$ 191,999</u>	<u>\$ -</u>
Career and Technical Education - Basic Grants to States	84.048	17901- 61095	\$ 9,109	\$ -
Twenty-First Century Community Learning Centers	84.287	17901- 60565	89,068	-
Supporting Effective Instruction State Grants	84.367	17901- 61480	30,767	-
Student Support and Academic Enrichment Program	84.424	17901 - 60281	1,323	-
Total Department of Education			<u>\$ 548,503</u>	<u>\$ -</u>
Total Expenditures of Federal Awards			<u>\$ 3,049,134</u>	<u>\$ 20,000</u>

See accompanying notes to schedule of expenditures of federal awards.

County of Surry, Virginia  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2020

---

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of Surry, 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 Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of the County of Surry, Virginia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Surry, Virginia.

Note B - 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.

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

Note C - Food Donation

Nonmonetary assistance is reported in the schedule at the fair market value of commodities received or disbursed.

Note D - Subrecipients

Expenditures to subrecipients are presented on the Schedule of Expenditure of Federal Awards.

Note E - Loan Balances

The County has no loans or loan guarantees which are subject to reporting requirements for the current year.

Note F - 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	\$ 1,107,833
County Capital Projects Fund	967,420
Total primary government	\$ 2,075,253

Component Unit School Board:

School Operating Fund	\$ 618,126
School Cafeteria Fund	356,126
Total component unit school board	\$ 974,252

Total federal expenditures per basic financial statements	\$ 3,049,505
---	--------------

Less: Payment in Lieu of Taxes	368
--------------------------------	-----

Total federal expenditures per the Schedule of Expenditures of Federal Awards	\$ 3,049,137
---	--------------

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

---

**Section I-Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued: unmodified  
 Internal control over financial reporting:  
 Material weakness(es) identified? \_\_\_\_\_ 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 audit findings disclosed that are required to be  
 reported in accordance with 2 CFR section  
 200.516(a)? \_\_\_\_\_ yes     \_\_\_\_\_ no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
15.622	Sportfishing and Boating Safety Act

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

County of Surry, Virginia  
Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2020

---

There were no prior year findings.

THIS PAGE LEFT BLANK INTENTIONALLY

Opinions

# \$ ! " !

Restatement of Beginning Balances

# % & # \$ !

Other Matters

Required Supplementary Information

# " # ) - . . / / . ) & \$ # ' ! ) \$ 1 0 ! # ! ) ! \* ) 0 2 ! ! ! ! \$ 3 ! \$

Supplementary Other Information

( ! \* \$ 3 ) \$ 3 0 ! Requirements, Cost Principles, and Audit Requirements for Federal Awards Code of Federal Regulations + Uniform Administrative ) \$

3 ! 0 ! ! " # \$ 0 ! \$



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 Surry  
Surry, Virginia

*Government Auditing Standards,  
Specifications for Audits of Counties, Cities, and Towns,*

!

# \$ % & % & %

( & )

Internal Control over Financial Reporting

+

*deficiency in internal control*

*material weakness*

*significant deficiency*

\*

0

\*

/ \* 1

/

\*



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 Surry  
Surry, Virginia

Report on Compliance for Each Major Federal Program

OMB Compliance Supplement

! "!"!#

#

Management's Responsibility

\$

#

Auditors' Responsibility

%

&

#

Government Auditing Standards,  
Code of Federal Regulations  
Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

\* ' )  
, " !  
- ' \* . . + ' \*  
&

# (

&

#

# /

Opinion on Each Major Federal Program

0

! "!"!#

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

	<u>General</u>	<u>County Capital Projects</u>	<u>Other Governmental</u>	<u>Total</u>
<b>REVENUES</b>				
\$ " ! ! #				
% # ! # ! "			&	&
' !	(			
) #			&	
% "	(&			
* +				
' ,	& (			
\$ " #		(&		
-	&	&	&	(
<b>EXPENDITURES</b>				
' # +				
. # " "		& & (		
# / !				
# / , 0		&		
1 " , !	( (			
2 "#	& &			
0 " # #		&		
' # "				&
' 3			(	
4 / +				
* " !		&		
- " #	& ( &			
2 5 " ! 6 ! #	& ( ( &			
5 # " 6 " #	& 5 & (( 6 5 ( ( 6 5			
<b>OTHER FINANCING SOURCES (USES)</b>				
- !			& &	
- ! #	5 6			
- ! # 5 # 6	5 6 & &			5
7 !# " /	5 6 & & 6			5 (
\$# " / /	( & & & & (			
\$# " / "	( & 5 & 6 & &			
- !	!	8		

COUNTY OF SURRY, VIRGINIA  
 Property Tax Levies and Collections  
 Last Ten Fiscal Years

Table 6

	" # \$	" % \$	!	!	" % \$
% & % &	% % ' & (+&' ( ) % # ' , * ( ' - - / ) 0 # % 1		2	% % ' & ( &' ( ) *	. % # ' , * / ( ) 0 # % 1
% & # /	% # ' . , ) ' ) , ) % # ' # * % / # 0 . * 1		2	% # ' . , ) ' ) , )	2 . % # ' # % / # 0 # , 1
% & # )	% # ' / ( . ' ( ) % % # ' ( ( . ' * . , / ) 0 # ) 1		2	2 % # ' / ( . ' ( ) %	2 % # ' ( ( . ' * . ,
% & # -	% % ' _ ( . ' ) % # ' / & ! / & / - 0 ( - 1		2	. % % ' . ( . ' ) 2	% # ' / & ! / & / - 0 ( - 1
% & # ,	% # ' , ( &' & . ( % &' - - ( ' & , / ( 0 / , 1		2	2 % # ' , ( &' & . (	2 % &' - - ( ' & ,
% & # (	% &' ) - . ' , / ( % &' . - % ' * ( % / ) 0 & - 1		2	% &' ) - . ' , / (	2 % &' . - % ' * ( %
% & # .	% # ' # # % ' * % * % &' ) / &' # % ( / ) 0 / ( 1		2	% # ' # # % ' * % *	2 % &' ) / &' # %
% & # *	% &' / - / ' . . * % &' - , # ' / # 0 / , 1		2	% &' / - / ' . . *	2 . % &' ) 0 / # 1 , %
% & # %	% &' ( ) ' & % & # / ' - / &' & ( / , 0 # % 1		2	" * ' , . & \$ % &' ( ) . ' * ) &	- * # ' % , # % &
% & # #	# ) ' - / * ' ( ( % # ) ' % - % ' # ) & / - 0 % * 1		2	" # ' & * - \$ # ) ' - / % ' ( # (	* - &' % * & # ) ' ,

3 4  
 " # \$  
 " % \$ 6

5 7

**Item Template:** BOSM January 7, 2021

**Item Title:** Mobile Hotspot Update

**Suggested Action:**

**Item Type:**  
Presentation

**Item ID:**  
2021-3

**Submitting Department:**  
Administration

**Drafter:**

**Meeting Body:**  
Board of Supervisors

**Meeting Date:**  
January 7, 2021 12:00 AM

**Agenda Section:**  
For Your Information

**Is this a budgeted item?**

**If yes, include budgeted amount:**

**Total Project Cost:**

**Description of Presented Item:**



“The Countrie it selfe, I must confesse is a very pleasant land, rich in commodities; and fertile in soyle...”

Samuel Argall, ca. 1609

# County of Surry

“Take the Rural Route to Success”

## Board of Supervisors

Robert Elliott, Chair  
Michael Drewry, Vice-Chair  
Judy Lyttle  
Kenneth Holmes  
William Calhoun

*Melissa D. Rollins*  
County Administration

For Immediate Release  
December 30, 2020

### New Mobile Hot Spot Locations Active to Serve Targeted Residents

Additional Hot Spot locations for residents including college students learning at home are now available using \$5,000 of the awarded federal CARES Act money.

The hot spot quick connect solution is part of an “innovative solution” targeting the college student and working professional population of Surry County. Prince George Electric Cooperative worked with County Information Technology & Support Services to help bring this solution to the County prior to the end of the year.

The hot spots are current operational at three County facilities and one area church: the Dendron at the Parks and Recreation Community Center, the Farmers Market Pavilion, and the Surry County Sheriff’s Office rear parking lot. “We are extremely pleased to have the partnership and support of a community church, First Baptist Church Spring Grove, for the 4<sup>th</sup> hot spot location to best serve Spring Grove and Claremont residents. The wireless hotspot project provides a safe, viable and timely solution to Surry County citizens struggling with internet connectivity,” said Surry County Administrator Melissa Rollins. Let us know how the service is working for you by emailing [hotspots@surrycountyva.gov](mailto:hotspots@surrycountyva.gov).

This is public wi-fi that has certain hours that are controlled by our host locations. For hours of accessibility and connectivity information please visit the County’s website at: [www.surrycountyva.gov](http://www.surrycountyva.gov).

###

45 School Street, P. O. Box 65 Surry, VA 23883  
[www.surrycountyva.gov](http://www.surrycountyva.gov)  
Phone: 757-294-5271  
Fax: 757-294-5206

**Item Template:** BOSM January 7, 2021

**Item Title:** County Administrator's State of the County Address

**Suggested Action:**

**Item Type:**  
Presentation

**Item ID:**  
2021-4

**Submitting Department:**  
Administration

**Drafter:**

**Meeting Body:**  
Board of Supervisors

**Meeting Date:**  
January 7, 2021 12:00 AM

**Agenda Section:**  
For Your Information

**Is this a budgeted item?**

**If yes, include budgeted amount:**

**Total Project Cost:**

**Description of Presented Item:**

# SURRY STRONG-WE ARE ALL IN THIS TOGETHER 2020 STATE OF THE COUNTY ADDRESS

Good evening:

I am Melissa Rollins, Surry County Administrator and I bring you Season's Greetings in delivering First State of the County Address.

---

## *INTRODUCTION*

---

When we think about 2020, many of us probably planned to do a lot of things that have been put on hold or had to be done quite differently, a church service, vacation, graduation, birthday, holiday time with friends and family or even going to work; even an event such as this, would have been planned differently, with County leaders standing here or in a warm auditorium. But when circumstances abruptly change, we don't stop planning, instead we pivot in different directions. We all have been doing a lot of pivoting lately. But even though the narrative has changed on how and even where we do things because of the Global Pandemic of 2020, our resolve in continuing to muddle through and be of service remains. So our message tonight celebrates our resilience and resolve, our strength and stamina, and our commitment and compassion. On a chilly Saturday night, it warms my heart to once again, Welcome all of you to a Virtual 2020 State of the County address. **SURRY STRONG, WE ARE ALL IN THIS TOGETHER.**

I am a firm believer that we are better and stronger together, and the strength of a community is best realized under fire, teamwork, leadership, passion, strength, and compassion, egos and territorialism aside, no one ever having gone through this before managing under a Pandemic. But everyone pulling together for the good of the community has forced a narrative that is far more positive than negative, certainly more inclusive and less divisive and more optimistic than not.

This year has been one for the record books, and I want to take this opportunity to extend the highest thanks and appreciation to the Robert L. Elliott, Jr., Chairman of the Surry County Board of Supervisors-Claremont District, Micheal Drewry Vice-Chairman, Supervisor Judy Lyttle-, Supervisor William T. Calhoun and Supervisor Kenneth Holmes for your leadership and service in shaping and nourishing a path forward for Surry County. Your support of this administration has been paramount in our ability to work smarter, be creative and not complacent, to seize opportunities to produce successes that benefit every district, each Town that is comprised of one Surry County. Thanks to the legal team for your assistance in 2020 and on behalf of the Board of Supervisors, I would like to thank members of the clergy who volunteered your Thursday's nights to offer prayer during the public meetings and fostering the Board's vision for unity in the community.

---

## *THANKS TO EVERYONE FOR GETTING THROUGH A CHALLENGING YEAR*

---

People generally want to know, how we are doing, and my response has been, considering all, I say, I think we are doing pretty good. It is our incredible County employees who have, through these difficult times have fostered teamwork so that we can continue to provide essential services. I appreciate your dedication to the tasks at hand, for pivoting, and doing what is necessary to ensure

operations continue as safe as we can during this Pandemic and certainly beyond it. Yes, “We are All in This Together”.

I commend the tenacity and capacity of our first responders and emergency communication operators, the Chief of Emergency Management, Ray Phelps for assistance in creating an evolving playbook. We had to create Dept. of Labor Standards, return to work guidance, and listen tentatively to the Crater health District for ever changing guidelines, everyone learning as we go. Nine COVID testing events have been held servicing 450 citizens and 35 citizens received free flu vaccinations. COVID 19 safety kits were disseminated to local business.

And to our local businesses for staying afloat as this pandemic continues, we appreciate the valuable services you provide and for being steadfast in pivoting and making provisions to serve the community.

By no means has 2020 been a traditional year. Community Leaders in Education and Health and Human Services represent the most important institutions of our community, and you have been phenomenal. Dr. Serbrenia Sims, Superintendent of Surry County Public Schools after taking on a new and demanding leadership role in January 2020 with just three months in, was forced to close schools under Governor’s orders due to the continued spread of COVID 19. Under such extenuating circumstances, you have managed to keep Surry students, teachers and employees safe, and students fed while schools were closed; educating and teaching in a virtual environment with the challenges of Broadband along with meeting the expectations of all in the process could not be easy to say the least, but you have risen to the challenge and we thank you.

Ms. Valerie Pierce, Surry Social Services are essential to emergencies and under Governor orders, your team had to stay the course during closure to ensure that the county’s most vulnerable citizens continued to have access to critical services during the Pandemic. Social isolation of seniors is undoubtedly tough; Since the onset of the Pandemic, the Surry Department of Social Services has served thousands of meals and has received COVID relief grants for feeding programs and for utility and mortgage relief. This includes donations from citizens, cupcakes from the local bakery, and donated household goods from local businesses.

At this time, I would also like to recognize our County Registrar Ms. Sharna White and her team, poll workers and election officers for a safe and efficient 2020 election process; you rose to the challenges of a Pandemic Election in Surry County, Virginia with a 78% response rate, and we proudly thank you all.

---

*COMMUNITY LOSS – COVID 19*

---

Sadly, many of us are likely to know someone who has been impacted or even devastated by the CoronaVirus. Community, please pause for just a moment to address the families of the six Surry County citizens who have passed as a result of COVID19. We may not know who you are personally, but we are saddened by the loss of your loved one in our County.....

Who would have thought that we would have been navigating through this ordeal for ten months? While this has presented uncertainty, caused anxiety, has required tons of flexibility, mandated mask wearing, sanitizing and social distancing from our families and each other, citizens, and friends in 2020, I am humbly grateful that we have steered in a more unified and positive direction.

Surry County has a Vision:

We will exemplify and work to achieve unity in the community.

This is essential to maintaining a strong commitment towards being effective in how we govern so that we can make positive, long lasting impacts in public safety, health & wellness, education, and overall quality of life of for all. We desire to have informed, engaged and participatory citizens and stakeholders.

Surry's vision focuses on five areas of strategic importance: (1) Community Development, (2) Economic Empowerment & Sustainability, (3) Fiscal Responsibility, (4) Quality Education, and (5) Opportunity through Transportation (Roads and Rivers).

**We strive for:** Community Engagement and Inclusion, safe and healthy outcomes, collaboration, forward thinking and creative opportunities that will be make us a better, stronger and a more vibrant County.

**These, ladies and gentlemen are components of our Strategic Initiatives, and we use them to evaluate every opportunity or challenge presented, to best determine how to allocate our time, money and other resources to meet these goals.**

**Before the Pandemic:**

- ❖ We transitioned from 2019 into 2020 with the vision of a brighter outlook on the future of Surry County, a new administration with two newly elected Supervisors and three veteran members, and a new first time supervisor chairman; and we did so by looking through a forward lens, the glass half full as there was plenty to do, and essential services to be provided. Priorities included reorganization of the Board of Supervisors, strategic planning, development of the FY 20-21 Budget and learning and adapting to a new administration.

The Surry County Board of Supervisors introduced and later adopted the Code of Ethics for Board members and for county boards and commissions to codify its commitment to have public confidence in the integrity of local government and its effective and fair operation.

- ❖ Early on newly organized Board held a planning retreat to set forth the priorities and strategic direction of the County and to quite simply, get to know each other as a Board, charged with leading a County of over 6800 residents. It was during this time, the Board's vision and foundation was laid for **"unity in the community"** and for the strategic priorities I previously enumerated.

Then in March the COVID 19 Pandemic hit all of us. We had to stop, listen, take note, conference in with neighboring localities, and communicate like we had never done before, no playbook to follow. And while managing everything else associated with the complexities of government and keeping a body of over 100 employees together while we were essentially apart seemed like an unsurmountable task to say the least. I am thankful for the leadership of the county administrators and city managers in the Crater Health District for assisting me through the year as we continue to muddle through day by day dealing with the ramifications of this virus.

The first announcement of closure of facilities to the public and employees due to the pandemic followed two days after the Governor issued Stay At Home Executive order #53. Having to pivot to a full-fledged remote working with Broadband challenges put us in a whirlwind. One that we had to find urgent, creative and unprecedented methods to overcome.

Mr. Delon Brown, Thank you for pivoting, as you were pulled in tons of direction but stayed the course and worked diligently to get us where we could remotely provide services. For raising the bar and leading the charge in today's mandatory virtual environment.....introducing smart technology and support solutions along the way, thank you.

Accomplished 100% virtually, we met goals in presenting a FY 20-21 budget to the Board of Supervisors with improved transparency, providing narrative behind the numbers, departmental goals and objectives and performance-based outcomes. This would not have been possible without the hard of work and support of Ms. Carol Swindell in coming through on the desired improvements to the budget process. It was a lofty goal going in, but we are getting closer to having a budget plan that is worthy of recognition by the Government Finance Officers Association for Distinguished Budget Presentation.

Due to uncertainty resulting from the Pandemic, the Board of Supervisors unanimously adopted the budget without a tax rate increase; a unified decision, well appreciated and respected by this governing body during unprecedented times. Even with the cuts, I am pleased to state that no county employees were laid off or furloughed, and services minimally impacted. FY 21-22 budget, as we begin to prepare for it, will still come with some uncertainty while still operating under a Pandemic. We will strive to do everything in our power to continue to be solution oriented, manage costs and provide information so that informed decisions on the budget can be made.

And then in a midst of a Pandemic, we had a period of unrest in our nation, marked by the Death of George Floyd; many localities found it critically necessary to foster unity by issuing public statements on racial equity and social justice or to create equity and racial reconciliation task force. We are proud of Surry County for its peaceful and civil protest that followed on June 12th. We were then and are still on a trajectory of unity in the community. The Board of Supervisors supported observance of June 19<sup>th</sup> (Juneteenth), allowing County employees the opportunity to take time to celebrate the freedom and multitude of achievements of African Americans, a call to action to rebuild trust and eradicate institutional racism. In the months that followed, cities and counties in Virginia moved forward with the relocation of confederate monuments from public spaces. We are proud that this process in Surry County was done with civility and not marked by violence as witnessed in other places. And in speaking of African American achievements, Mayor Savage became the first African American mayor of the Town of Surry.

When you thought we had enough, in the midst of a Pandemic, there was flooding events in the county, seven bridges and roads washed out or severely damaged; no one hurt or harmed as a result; but we did have to pivot and find new direction; thanks to the fast response of our local VDOT crews for their hard work in getting the roads and bridges repaired and getting us back on track.

Since becoming the newly appointed County Administrator, it has been my esteemed pleasure to serve under the direction and guidance of this Board of Supervisors, to lead a team of motivated, talented and dedicated department directors and employees, to engage with the business community, town officials, to develop collaborative relationships with constitutional and state officers, and although born and raised here, to get to know citizens in all pockets of the County. Regardless of the differences that we will encounter, I am a firm believer that what makes the true difference is how we act accordingly in understanding them, and if done with appreciation and respect we will continue to move forward.

---

### *Community and Economic Development*

---

Economic and Community Development has been at the forefront of our discussions.... And has been for quite some time. How does a rural community of over 6800 residents meet the demands of providing a good, well-balanced quality of life for all who live and work here? You start by having people who wear the passion of this County on their sleeve and commit themselves to not having such things as declining population, food desert designation, essential business gaps, statements from our youth that there is nothing to do here, or lack of broadband define who we are as a County. We buckle down and do something about it. We seek talented, forward thinking, and smart leadership to help lead us in a direction of "good". Under the leadership of Mr. David Harrison, Deputy County Administrator, our Community and Economic Development activities, are on a path of "Good". Mr. Harrison, thank you for taking on the challenge, a tremendous undertaking due to the importance of ensuring that this community thrives, be of good health, vibrant, and be recreational, business and tourist friendly. We understand clearly that it takes a collective passion of the community to accomplish much. We have this passion in our elected leadership, our community and we are always looking to seek out that spirit of collaboration for the greater good.

How are we stronger together? Well glad you asked:

**Stronger Together**, with citizen collaboration, Grays Creek earned designation as one of Virginia Scenic Rivers with beautiful breathtaking views at the Surry County Marina and Seafood restaurant for citizens and visitors to enjoy. We will soon be walking the new one-mile trail as the rails to trails grant funded project is near completion. It is "good" to have a staple amenity that is river-based, recreationally enhanced that people can identify with our County.

**Stronger Together**, we are engaged with our regional partners and neighbor localities to seek out opportunities that will create wins and the newly adopted 2020 Comprehensive Plan will help guide us into the future.

**Stronger Together**, we have fostered positive relationships with the town of Surry and will work towards revitalization of our main corridors with Town officials. **Stronger Together**, we will continue to apply for Smart Scale funding for bicycle and pedestrian paths and sidewalks to promote good health and quality living.

**Stronger Together**, the 2020 Census Count Committee worked diligently to campaign for the Count to ensure that Surry County citizens were “counted” in the 2020 census. Surry County’s response rate was 61.9% compared to the state of Virginia rate 71.5%.

**Stronger Together**, SCHS Class of 2020 was awarded \$3.0 million in scholarship offers; all three schools are fully accredited for the 5<sup>th</sup> consecutive year and 30% of SCPS students in 2020 Graduated with Advanced Diplomas.

**Stronger Together**, we have secured in 12 months nearly \$2.8 million in grants to support broadband, food access, tourism marketing, public safety, workforce, litter prevention, and community engagement activities.

**Stronger Together**, we will continue to work with the Economic Development Authority to find ways to recruit, encourage and support the business community. The Board of Supervisors supported the first ever business incentive grant in the amount of \$20,000 that was distributed to 10 local businesses adversely impacted doing the onset of the Pandemic. And upon receipt of CARES funding, appropriated and additional \$100,000 to the local business community.

**Strong Together**, the \$300,000 grant awarded by the Obici Healthcare Foundation will support establishment of a local market in Surry County. After 20 plus years, we are looking to erase the stigma of being a food desert County. **Stronger Together**, we are thankful for those who are willing to invest and foster public private partnerships to advance economic prosperity; thank you Mr. Andrew White, Surry Marketplace.

**Stronger Together**, we recognize the need for our citizens to be safely engaged during the Pandemic for emotional and social well being. Citizens planned a virtual parade saluting our 2020 Graduating Class. And while still under safe restrictions, have held events such as the Sheriff’s Dept Drive-By Trunk of Treat and Social Services Virtual Parade for our Seniors. Youth and family resources have been virtually engaged with youth and families. Our farmers market operations went mobile under the guidelines of social distancing to still ensure that this service continued. Our animal control officers have been busy with pet adoption which has increased significantly during the Pandemic. This exemplifies the spirit of community during socially distant times bringing smiles and joy much needed, all in direct alignment with unity in the community and to what makes Surry Something Special. Our Parks and recreation activities have been mostly impacted during the Pandemic as all planned activities in a facility that was operational nearly 365 days a year, ceased activities due to COVID....but Stronger Together, the creativity this Pandemic has mandated will allow us to expand our recreational programs offering such things as bike rentals for citizens to engage safely outdoors.

**Stronger Together** – the Thanksgiving and Christmas Holiday food box giveaway and distribution using CARES funding approved by the Board of Supervisors for food access to vulnerable citizens of the Community, bought employees, community partners, volunteers and citizens together to make an impactful difference in the lives of over 600 families in Surry County. Loaded with fresh meat, produce, grocery staples, it was by far the largest food distribution event ever held in Surry County. What a critical time as the COVID 19 Pandemic has increased Virginia’s food insecurity rate from 10% to 15% (according to Feeding America).

Citizens, our **financial position** during these times still remain strong. Our unassigned fund balance at the end of the fiscal year at \$7.8 million was within our fund balance policy. While it has declined over the past five years, much has been spent on capital improvements even in the wake of stable or declining revenues and no change in the current tax rate. Our Annual Comprehensive Financial Report known as the CAFR will be presented to the Board of supervisors in January and we are confident that it will earn the designation from the Government Finance Officers Association for Excellence in Financial Reporting for the 9th consecutive year, the highest form of recognition in the areas of governmental accounting and financial reporting. We have taken steps to provide more meaningful financial reporting that provide analysis behind the numbers and have been fiscally responsible in taking advantage of the low interest rate market to fund critical capital projects such as a New Emergency Radio system to enhance our public safety communications county wide.

And speaking of Public Safety, we have invested in public safety capital improvements, opening a new emergency operations and volunteer rescue squad facility in July 2020, a nearly \$5.0 million investment. Thanks to the diligent work of Emergency Communication managers and Information Technology and Support, the complex transition of the E911 Center to the new facility was successfully accomplished with no disruption of 911 services. We also went live with a new Computer Aided Dispatch (CAD) and records management system, providing state of the art technology to better protect citizens and public safety responders. The Surry Volunteer Rescue Squad now calls the new facility home after relocating from Rolfe Highway in September.

**Yes, we are open and ready for business.** When you come to receive services, you will be greeted by appointment with a warm and friendly smile. Inspections are continuing, solid waste collections on the rise, pet adoptions have increased, courts have remained in operation during the course of the Pandemic even when county offices were closed. And yes, our treasurer is here to collect taxes, drop box, mail in, on-line or safely in person.

And speaking of open for business..... We were ecstatic to announce the future location of our second tenant in the Surry West Business Park, Strata Solar who purchased 3.18 acres for an office location, after having earned certification as a Tier 4 industrial site, means we have the necessary infrastructure in place and are near shovel ready for opportunities. We have other businesses right here in our County looking at the Business Park for relocation and expansion opportunities. Windsor Mills, the sole tenant in the Park for 12 years is excited to have a neighbor.

---

### *Broadband Update*

---

And what is most important to successful businesses. Yes, you guess it, Broadband. Increasing internet connectivity throughout Surry county has been a long-time goal of this County, and this year the digital divide became even more apparent during the Pandemic. Our school division can surely attest to that. But in recognizing the need of students, parents and teachers, sought innovative approaches to get internet capabilities to all students. Ruralband has made its way to 541 homes as of the end of November. The infrastructure is in place to service over 1900 homes. Ruralband, if you have it, tell a friend, tell a neighbor, it makes a difference. We have partnered with PGECE to provide wi-fi hot spot locations throughout the community so that citizens can be connected during the Pandemic.

---

### *Closing Remarks*

---

Our priority is to protect the health and welfare of every citizen and employees as we continue to weather the storm of the Pandemic and other challenges. Many of us have made tremendous sacrifices to protect ourselves and others. These difficult months have demonstrated our resiliency as a County. Kindness, and respect are traits that we need more than ever. In the words of Dr. Luther king, Jr., "Life's most persistent and urgent question is "what are We Doing for Others". This is a year that we will remember for a long time, and doing this season of joy and giving, let's do for others; we will press forward through 2021.

Without a doubt, Surry county is moving forward, Do we have everything right, absolutely not, and don't proclaim that we always will, but we have genuine goals and aspirations that will create lasting change and pride in this County that is bursting with opportunities: Business retention and expansion that will help reduce the tax burden; diversity in our cultural activities, increased access to food, financial stability, green spaces for social connectivity and quality living, work force through business partnerships, safe neighborhoods and internet for all. We desire active volunteerism and recognition of our hometown heroes who make a difference. Let's do a pulse on community engagement through interactive surveys (we are working for you, tell us how we are doing).

In closing, so many of us are concerned and DO wear the passion of this community on our sleeve; just think, when we harness the collective power of this community pride, Surry County Cougar pride, and passion, we can be much STRONGER TOGETHER. To our Town Mayors, Boards and Commissions, volunteers, veterans who have served this country and all alumnae and citizens who call Surry County home, thank you for exuding a unified commitment and dedication to our community.

Surry Strong: We are All in This Together.. to my awesome administrative staff thank you and for all for attending tonight, and for practicing social distancing. Have a safe and blessed Christmas.