



BOARD OF SUPERVISORS MEETING

ADDENDUM PACKET

March 8, 2016

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**County of Prince Edward
Board of Supervisors
Agenda Summary**

Meeting Date: March 8, 2016
Item No.: 14
Department: County Administration
Staff Contact: W.W. Bartlett
Issue: County FY15 Audit

Summary:

Cash and cash equivalents in the County’s governmental funds increased by \$967,734 during FY15. The Governmental Funds include all of the County Funds except for the utility funds. The cash and cash equivalents increased from \$10,020,343 to \$10,987,877, details can be found in Exhibit 3. Cash and cash equivalents include such non-cash items as account receivables and note receivables. Actual cash in the General Fund at year end was \$7,732,096, an increase of \$672,624. An additional \$719,216 in cash is in the Economic Development Fund for approximately \$8.5 million in cash in the funds.

The Landfill Construction Fund cash increased by \$303,684 to \$2,061,592. These funds, while not restricted, have traditionally been used to pay for the opening and closing of cells at the landfill. It is expected approximately \$1.2 million will be spent this FY to open a new landfill cell. This project will reduce the cash in that fund by about \$900,000. Cash in the Utility Funds (water/sewer) decreased by \$321,640. Combining all Funds described above shows that total cash increased by approximately \$785,000.

The decrease in the Utility Funds was due to expenses exceeding revenues and is primarily caused by debt service payments. The increase in the General Fund was primarily caused by revenues exceeding the budget by almost \$900,000.

A major accounting change mandated by the Governmental Accounting Standards Board (GASB) was implemented in this audit. The mandate established standards for measuring and recognizing liabilities related to pensions which have not previously been reported in previous audits, in fact these amounts had never been computed before. The result is an increase in long-term liabilities on the County’s statement of net position of \$3,044,407 for the General Fund and \$21,323,876 for the School Fund. The County’s pension liability is almost 86% funded while the Schools are only funded at 71%. The School funded rate is lower due to decisions made by the General Assembly to underfund teacher pensions in order to save money. While the entire teacher pension liability is reported as a local obligation in actuality localities only pay their composite index portion of the SOQ positions which in our case is approximately 33%. While the County’s reported liabilities have greatly increased, in fact there has been no actual change in the County’s financial position in regard to pension liabilities.

Attachments:

FY15 Audit

Recommendations:

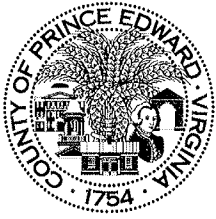
Accept the audit.

Motion _____
Second _____

Cooper-Jones _____
Gray _____
Jones _____

Pride _____
Simpson _____
Timmons _____

Townsend _____
Wilck _____



**County of Prince Edward
Board of Supervisors
Agenda Summary**

Meeting Date: March 8, 2016
Item No.: 15
Department: County Administration
Staff Contact: W.W. Bartlett
Issue: Piedmont SWCD Grant Request

Summary:

The Piedmont SWCD is submitting another grant application to DEQ for 319 funds for a residential septic program that will be addressing TMDL designated watersheds in Prince Edward County. These include Spring Creek, Briery, Bush, Little Sandy & Saylor's Creek. (see attached map). The grant will be requesting funds for septic pump outs, repairs and replacements of residential systems. Piedmont SWCD is working with Ed Dunn and Paul Freed, from the Health Department on the grant application, but Piedmont SWCD would be the grant administrator and the Health Department would be providing technical assistance. The grant would be for 2 years commencing in July 2016 and is a reimbursable grant with DEQ. The grant funds for the BMPs themselves total \$398,000. A 25% match is required and most of that will come from the 25% paid by the applicant. The health department's technical assistance will also be included as in-kind match. We will be requesting a small amount of administrative funds and some funds for printing and outreach costs, but that match will come from the Piedmont SWCD and Health Department.

Piedmont SWCD is requesting the county provide a letter of support, see attachment (2). The Piedmont SWCD is not requesting Prince Edward County provide any financial assistance, just general support of the project. The title of the project is TMDL 319 Residential Septic Grant - Spring, Briery, Bush, Little Sandy and Saylor's Creek Watersheds and the letter of support can be addressed to DEQ. Piedmont SWCD will be submitting the grant by March 28, and would like to include the letter of support. The Health Department will be providing their own letter of support that will outline the match and their responsibilities. Piedmont SWCD is hopeful that with this grant more of the watersheds in Prince Edward County can be delisted as occurred with the Little Sandy segment.

Attachments:

1. Map of impaired TMDL Water Shed in Prince Edward County
2. Draft letter of support

Recommendation:

Approve the resolution and authorize the Chairman and County Administrator to execute the resolution. Provide guidance on the development of the FY17 Budget or direct me to develop the budget using my best judgement realizing the Board can make any adjustments it desires prior to approving the final budget.

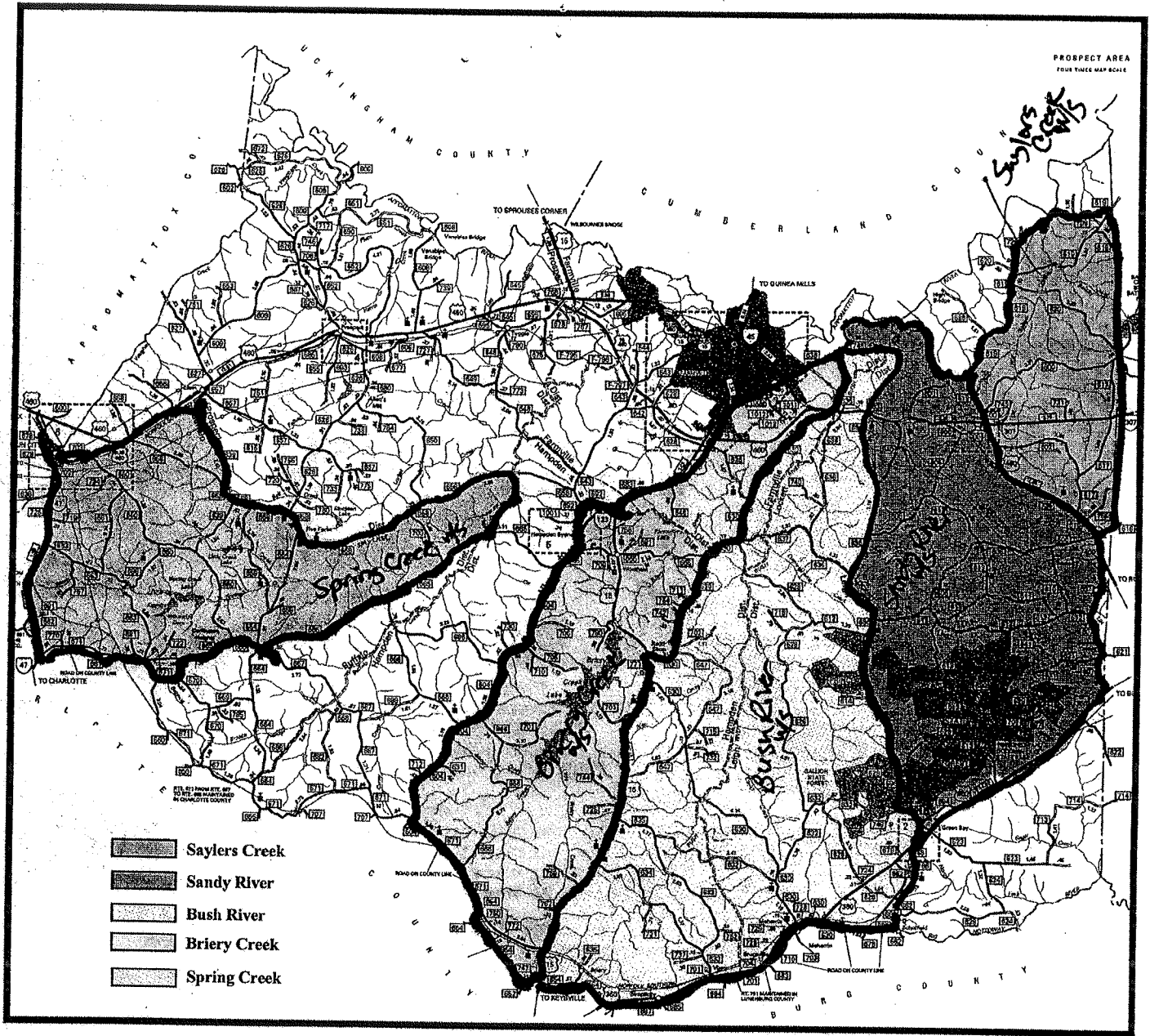
Motion _____
Second _____

Cooper-Jones _____
Gray _____
Jones _____

Pride _____
Simpson _____
Timmons _____

Townsend _____
Wilck _____

MAPS OF THE IMPAIRED TMDL WATERSHEDS IN PRINCE EDWARD COUNTY



BOARD OF SUPERVISORS

Howard F. Simpson
Chairman

Robert M. Jones
Vice Chairman

Pattie Cooper-Jones

Calvin L. Gray, Th.D.

Odessa H. Pride, Ed.D.

C. Robert Timmons, Jr.

Jerry R. Townsend

James R. Wilck



COUNTY OF PRINCE EDWARD, VIRGINIA

COUNTY ADMINISTRATOR

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March 8, 2016

Virginia Department of Environmental Quality
9th Floor, 629 East Maun St.
Richmond, VA

To: Department of Environmental Quality

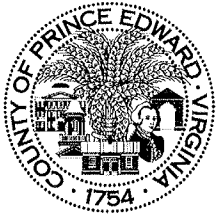
Prince Edward County is pleased to support the Piedmont Soil & Water Conservation District in their efforts to implement a Residential Septic Program grant, with funding provided by a 319(h) TMDL Implementation grant from the Department of Environmental Quality. The education and financial assistance program will be focused in the following Prince Edward County watersheds: Spring Creek, Briery Creek, Bush River, Little Sandy Creek and Saylers Creek. Prince Edward County Planning and Administrative offices will provide general project support and outreach. Prince Edward County Health Department will provide technical assistance with in-kind matching funds that are documented in their letter of support.

Piedmont SWCD has successfully administered a WQIF TMDL agricultural BMP grant in these watersheds and made great progress working with landowners to implement agricultural BMP's. Currently Piedmont SWCD is administering a DEQ 319 residential septic grant in the Flat Creek watershed (located in Amelia & Nottoway Counties) and feedback from the community has shown a need for assistance to areas outside the watershed.

Prince Edward County looks forward to this partnership and the opportunity to provide cleaner water for our citizens and the citizens of the Commonwealth.

Sincerely,

W.W. Bartlett
County Administrator



County of Prince Edward
Board of Supervisors
Agenda Summary

Meeting Date: March 8, 2016
Item No.: 16
Department: County Administration
Staff Contact: W.W. Bartlett
Issue: STEPS – Virginia Homeless Solutions Program

Summary:

On April 30, 2013 and again on April 8, 2014 the Prince Edward County Board of Supervisors approved STEPS request to act on behalf of Prince Edward County in the provision of rapid re-housing, prevention and shelter services. Funding for these services is received through a grant from the Virginia Department of Housing and Community Development (DHCD). The Virginia Homeless Solutions Program (VHSP) provides the following services: Prevention, Rapid Rehousing and Shelter services to those who qualify. STEPS serves as the Lead Agency, coordinating homeless services across our region, for the Heartland Local Planning Group, in an attempt to enhance and not duplicate services.

There is no request for matching funds from the County and we have not provided any over the three years of the program. The VHSP grant application is due March 30th.

The attached certification is exactly the same as the previous two which the Board authorized me to complete.

Attachments:

1. Certification of Local Government Approval.

Recommendation:

Authorize STEPS to continue to act on the behalf of Prince Edward County in the provision of emergency housing services to our citizens and authorize the Chairman of the Board or the County Administrator to sign the attached certification form and any other necessary documents.

Motion _____
Second _____

Cooper-Jones _____
Gray _____
Jones _____

Pride _____
Simpson _____
Timmons _____

Townsend _____
Wilck _____

**CERTIFICATION OF LOCAL GOVERNMENT APPROVAL
FOR NONPROFIT ORGANIZATIONS
RECEIVING VHSP FUNDS FROM STATE SUBRECIPIENTS**

I, William W. Bartlett, County Administrator (*name and title*), duly authorized to act on behalf of Prince Edward County (*name of jurisdiction*), hereby approves STEPS, Inc. to provide the following services for our citizens in need:

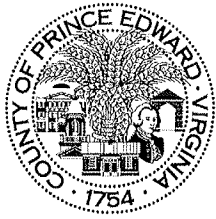
- Rapid Re-housing
- Prevention
- Shelter Services

By: _____
Signature and Date

William W. Bartlett
Typed or Written Name of Signatory Local Official

County Administrator
Title

Note: This certification does NOT need to be completed annually for the same activities funded the previous year. The State only needs to document that it has offered the local government the opportunity to withdraw its previous approval.



County of Prince Edward
Board of Supervisors
Agenda Summary

Meeting Date: March 8, 2016
Item No.: 17
Department: Monthly Reports
Staff Contact: W.W. Bartlett/Sarah Elam Puckett
Issue: Monthly Reports

Summary: Please see attachments.

Attachments:

- a. Prince Edward County Public Schools

Recommendations:

Motion _____
Second _____

Cooper-Jones _____
Gray _____
Jones _____

Pride _____
Simpson _____
Timmons _____

Townsend _____
Wilck _____

**Prince Edward County Public Schools
2015-2016
Comparative Receipts and Expenditures
Year to Date**

Month of February 2016

Receipts:	Fiscal 2015			Fiscal 2016			Diff.
	Budgeted	Rec. YTD	Percent	Budgeted	Rec. YTD	Percent	
Sales Tax	2,851,560	1,946,577	68.26	2,856,772	1,962,642	68.70	0.44
Basic Aid	6,347,663	4,060,054	63.96	5,965,221	3,810,704	63.88	-0.08
Other State	5,098,964	2,507,931	49.19	4,998,282	2,454,941	49.12	-0.07
Total State	14,298,187	8,514,562	59.55	13,820,275	8,228,287	59.54	-0.01
Federal Funds	1,784,679	646,049	36.20	1,959,570	883,596	45.09	8.89
Local Funds	8,346,800	4,718,334	56.53	8,317,182	4,178,477	50.24	-6.29
Cash Book	494,319	258,004	52.19	454,310	277,109	61.00	8.80
Total Revenue	\$24,923,985	\$14,136,950	56.72	\$24,551,337	\$13,567,469	55.26	-1.46
Expenditures:	Budgeted	Expended YTD	Percent	Budgeted	Expended YTD	Percent	Diff.
Instruction	18,009,187	10,174,264	56.49	17,476,125	9,772,042	55.92	-0.58
Administration	1,490,026	853,439	57.28	1,519,865	824,496	54.25	-3.03
Transportation	2,005,291	973,872	48.57	2,054,749	905,563	44.07	-4.49
Maintenance	1,730,860	1,091,277	63.05	1,814,303	1,054,304	58.11	-4.94
Facilities	229,029	78,397	34.23	189,020	19,517	10.33	-23.90
Debt Service	468,812	466,412	99.49	458,763	456,362	99.48	-0.01
Technology	990,780	499,288	50.39	1,038,512	535,186	51.53	1.14
Total Expenditures	\$24,923,985	\$14,136,950	56.72	\$24,551,337	\$13,567,469	55.26	-1.46

Saved as February 15-16 Expense Compare

**Prince Edward County Public Schools
Summary Financial Report
February 2016**

<u>Revenues</u>	Current Month	Year to Date	Budget	Variance Actual Under (Over) Budget	YTD as a Percent of Budget
From the State:					
State Sales Tax	\$ 279,278	\$ 1,962,642	\$ 2,856,772	\$ 894,130	68.70
Basic School Aid	\$ 471,284	\$ 3,810,704	\$ 5,965,221	\$ 2,154,517	63.88
All Other	\$ 493,750	\$ 2,454,941	\$ 4,998,282	\$ 2,543,341	49.12
Total State	\$ 1,244,313	\$ 8,228,287	\$ 13,820,275	\$ 5,591,988	59.54
From the Federal Gov't.	\$ -	\$ 883,596	\$ 1,959,570	\$ 1,075,974	45.09
General Fund (County)	\$ 407,668	\$ 4,178,477	\$ 8,317,182	\$ 4,138,705	50.24
Cash Book -Local	\$ 9,059	\$ 277,109	\$ 454,310	\$ 177,201	61.00
Total Revenues	\$ 1,661,040	\$ 13,567,469	\$ 24,551,337	\$ 10,983,868	55.26

<u>Expenditures</u>	Current Month	Year to Date	Outstanding Encumbrances	Budget	Expended & Encumbered (Over) Under Budget	Expen. & Encumbrance as a % of Budget
1000-Instruction	\$ 1,296,269	\$ 9,772,042	\$ 6,002,390	\$ 17,476,125	\$ 1,701,693	90.26
2000-Admin.,Health/Atten.	\$ 101,608	\$ 824,496	\$ 377,932	\$ 1,519,865	\$ 317,437	79.11
3000-Transportation	\$ 103,447	\$ 905,563	\$ 429,582	\$ 2,054,749	\$ 719,604	64.98
4000-Operation/Maintenanc	\$ 111,897	\$ 1,054,304	\$ 205,856	\$ 1,814,303	\$ 554,144	69.46
6000-Facilities	\$ -	\$ 19,517	\$ 60,994	\$ 189,020	\$ 108,508	42.59
7000 - Debt. Service	\$ -	\$ 456,362	\$ -	\$ 458,763	\$ 2,401	99.48
8000 - Technology	\$ 47,819	\$ 535,186	\$ 215,217	\$ 1,038,512	\$ 288,109	72.26
Total Expenditures	\$ 1,661,040	\$ 13,567,469	\$ 7,291,972	\$ 24,551,337	\$3,691,896	84.96

**Prince Edward County Public Schools
2015-2016
Comparative Receipts and Expenditures
Food Service Department
Year to Date**

Month of February 2016

Receipts:	Fiscal 2015			Fiscal 2016			Diff.
	Budgeted	Rec. YTD	Percent	Budgeted	Rec. YTD	Percent	
State School Food	23,710	12,904	54.42	20,452	22,974	112.33	57.90
Fresh Fruit & Vegetable	60,000	30,977	51.63	60,000	23,052	38.42	-13.21
Total State	83,710	43,881	52.42	80,452	46,026	57.21	4.79
Federal Reimbursement	750,000	449,798	59.97	766,651	460,002	60.00	0.03
Cash Book - Local	241,324	143,635	59.52	241,324	132,405	54.87	-4.65
Total Revenue	\$1,075,034	\$637,314	59.28	\$1,088,427	\$638,433	58.66	-0.63
Expenditures:	Budgeted	Expended YTD	Percent	Budgeted	Expended YTD	Percent	Diff.
Salary	364,718	213,829	58.63	369,496	205,499	55.62	-3.01
Fringe Benefits	163,203	71,040	43.53	149,142	72,443	48.57	5.04
Purchased Services	60,331	56,993	94.47	59,997	26,988	44.98	-49.49
Refunds	159	112	70.44	112	89	79.06	8.62
Travel	2,500	434	17.36	2,500	554	22.16	4.80
Materials & Supplies	25,000	17,037	68.15	25,000	21,095	84.38	16.23
Food Supplies	420,000	298,884	71.16	420,000	252,876	60.21	-10.95
Repairs & Maintenance	7,561	7,561	0.00	6,769	4,599	0.00	0.00
Uniforms	0	0	0.00	0	0	0.00	0.00
Furniture/Equipment	31,562	31,562	100.00	55,411	55,411	100.00	0.00
Total Expenditures	\$1,075,034	\$697,451	64.88	\$1,088,427	\$639,553	58.76	-6.12

Saved as February 15-16 Expense Compare Food Service

**Prince Edward County Public Schools
2015-2016
Food Service Department
Summary Financial Report
February 2016**

<u>Revenues</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Variance Actual Under (Over) Budget</u>	<u>YTD as a Percent of Budget</u>
From the State:					
State School Food	\$ -	\$ 22,974	\$ 20,452	\$ (2,522)	112.33
Fresh Fruit & Vegetable	\$ -	\$ 23,052	\$ 60,000	\$ 36,948	0.00
Total State Funds	\$ -	\$ 46,026	\$ 80,452	\$ 34,426	57.21
Federal Reimbursement	\$ 62,271	\$ 460,002	\$ 766,651	\$ 306,649	60.00
Cash Book - Local	\$ 21,851	\$ 132,405	\$ 241,324	\$ 108,919	54.87
Total Revenues	\$ 84,122	\$ 638,433	\$ 1,088,427	\$ 449,994	58.66

<u>Expenditures</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Outstanding Encumbrances</u>	<u>Budget</u>	<u>Expended & Encumbered (Over) Under Budget</u>	<u>Expen. & Encumbrance as a % of Budget</u>
Salary	\$ 28,045	\$ 205,499	\$ 136,461	\$ 369,496	\$ 27,536	92.55
Fringe Benefits	\$ 10,204	\$ 72,443	\$ 49,969	\$ 149,142	\$ 26,730	82.08
Purchased Services	\$ 2,741	\$ 26,988	\$ 2,973	\$ 59,997	\$ 30,036	49.94
Refunds	\$ -	\$ 89	\$ -	\$ 112	\$ 23	79.06
Travel	\$ 225	\$ 554	\$ 396	\$ 2,500	\$ 1,550	38.00
Materials & Supplies	\$ 1,590	\$ 21,095	\$ 3,016	\$ 25,000	\$ 889	96.44
Food Supplies	\$ 39,068	\$ 252,876	\$ 44,185	\$ 420,000	\$ 122,939	70.73
Repairs & Maintenance	\$ -	\$ 4,599	\$ -	\$ 6,769	\$ 2,170	67.94
Furniture/Equipment	\$ -	\$ 55,411	\$ -	\$ 55,411	\$ -	100.00
		\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 81,872	\$ 639,553	\$ 237,001	\$ 1,088,427	\$ 211,873	80.53