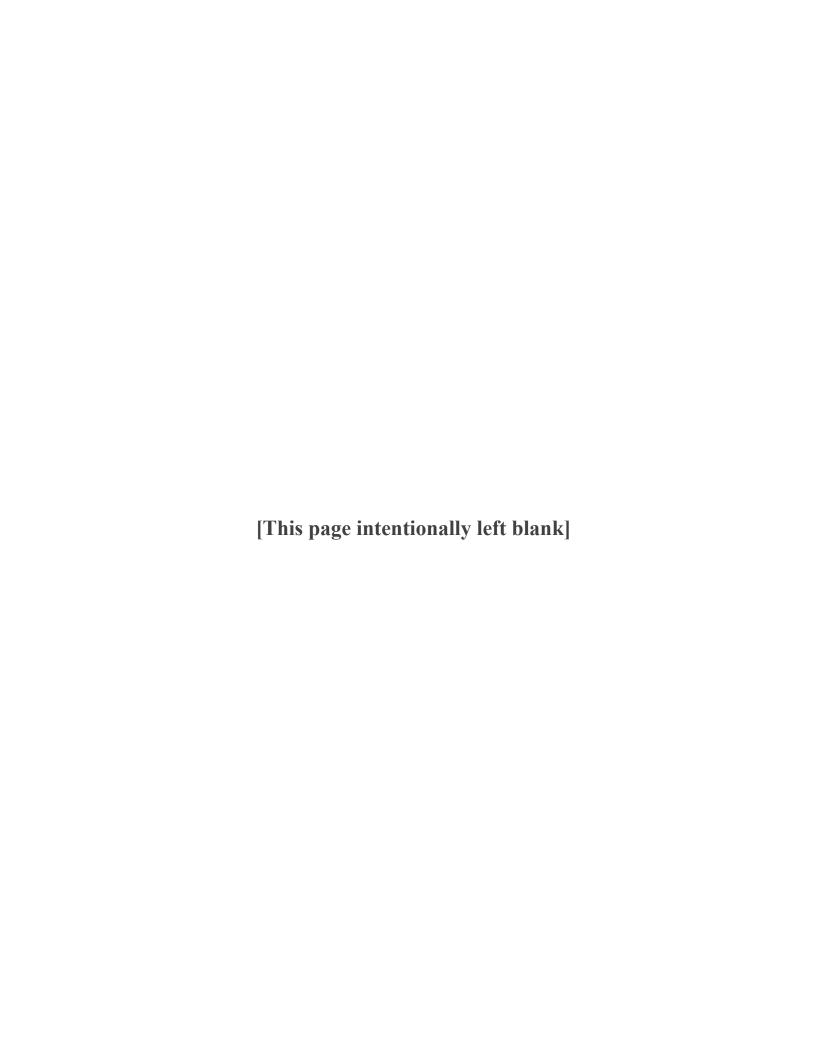


BOARD OF SUPERVISORS MEETING

ADDENDUM PACKET

June 8, 2021

Item #		
29.	Review of Accounts & Claims - Board Mileage Report	233
30.	Citizen Volunteer Appointments	235
31.	Audit Contract Renewal	239
32.	Collective Bargaining	249
33.	Monthly Reports	255





Board of Supervisors Agenda Summary

Meeting Date:

June 8, 2021

Item #:

29

Department:

County Administration

Staff Contact:

Crystal Baker

Agenda Item:

Review of Accounts & Claims - Addendum

SUMMARY:

A Board Mileage Report is attached.

ATTACHMENTS:	Board Mileage Report

RECOMMENDATION: SAMPLE MOTION:

COST:

Motion	Booth	Gilliam	Townsend
Second	Cooper-Jones	Jones	Wilck
	Emart	Deido	



P.E. Board of Supervisors Odessa Pride's Mileage Record January-March 2021

EVENT	NO. MILES	DATE
Personnel Committee - BOS	34 miles	1/27/21
Personnel Committee – BOS	34 miles	2/8/21
Meeting w/ Stanley, Emert, Woodall	34 miles	3/2/21
VGA Meeting – South Hill	112 miles	3/8/21
BOS Budget Meeting	34 miles	3/16/21
	@ .56/mile.	

Total \$139-



Board of Supervisors Agenda Summary

Meeting Date:

June 8, 2021

Item No.:

30

Department:

County Administration

Staff Contact:

Sarah Elam Puckett

Issue:

Citizen Volunteer Appointments - Addendum

Summary: The chart below has been updated to reflect the withdrawal of one citizen volunteer application and the receipt of another.

APPOINTMENT	TERM OF OFFICE	# OF VACANCIES	IN OFFICE	APPLICANTS
Board of Appeals for Building Code	5 Years	1	Lanay Walker**	Lanay Walker**
Poplar Hill Community Development Authority	2 Years	2 (Citizen Positions)	John Gantt * Roy R. Yeatts*	John Gantt Lanay Walker Roy R. Yeatts
County Industrial Development Authority	4 Years	2	Tim Tharpe* Vacancy*	Quincy Von Handy Mark Southall Tim Tharpe Lanay Walker
Social Services Board (Position to be filled by resident living in the Meherrin/Green Bay area of the County.)	4 Years	1	Ida Miley	Brenda D. Lee Pamela W. Snead Gaynelle Troxler Lanay Walker
Central Virginia Regional Library Board	4 Years	1	Vicky Page*	Shauna Hunter-McKinney Vicky Page Lanay Walker
Southside Virginia Community College Board	4 Years	1	Lisa Tharpe	Russell L. Dove Lanay Walker

^{*}Eligible for re-appointment.

ATTACHMENTS: Citizen Volunteer Application

Letter of withdrawal.

RECOMMENDATION:

Motion	Booth	Gilliam	Townsend
Second	Cooper-Jones	Iones	Wilck
	Emert	Deido	

^{**} Board makes recommendation to Circuit Court.



CITIZEN VOLUNTEER APPLICATION

FOR COUNTY BOARDS, COMMITTEES & COMMISSIONS

	Date (0/2/2021
Name Laray S. Walker	
Home Address 339 Oak HIII Road	
City Prospect State Virginia	Zip Code_ <u> </u>
Election District: Buffalo-501	Farmville-801
Hampden-401	Leigh-301
Farmville-101 Farmville-701	Lockett-201 Prospect-601
Home Telephone Number 434-574-5251	FAX N/9
E-Mail Address langy walker a yahoo, Com	
7 7 1 7 0 : 1 1	thorita
Business Address P.O. Drawer 388	3
City Farmville State Virginia	Zip Code_ <i>3901</i>
Business Telephone Number 434-392-1601	FAX 434-392-1009
Which Address is Preferred for Mailings? Home	Office
Optional Information Which May Prove Helpful:	
Occupation Chief of Jail Administra	ation
Former Occupation, If Retired ^\c	
Education: High School P. E. Canty Aigh	Year 1991
College/Technical School Ferrum Coll	ege Year 2007
Graduate School Liberty University	Year 200 8
Military Service	Years
Degrees/Other	
Past Board, Commission, and Committee Assignments Social	1 Services;
Board of Appeals of Buildy Code	
Professional, Civic, or Other Activities Member of De	Ita Sigma Theta
Sorority - Farmuille Chapter	
Please state below your interest and/or reason to seek appointment any special qualities that qualify you for this appointment.	by the Board of Supervisors and
I would like to serve on P.E. Count	y Boards and Commission
so that I be a part of the p	ositive change
the county is working towards!	0

Do you have a family member who is employed by the county office, organization or institution over which the Board/Commission for which you are seeking appointment will oversee/interact? If yes, please explain.
Do you have a business relationship with the county office, organization or institution over which the Board/Commission for which you are seeking appointment will oversee/interact?
I am interested in and willing to serve on the following Board(s), Commission(s), or Committee(s). Please list in order of preference.
APPOINTED BY THE BOARD OF SUPERVISOR:
Board of Appeals for Building Code
Southside Virginia Community College Board Crossroads Community Services Board Poplar Hill Community Development Authority
Crossroads Community Services Board Poplar Hill Community Development Authority
Prince Edward County Industrial Development Authority
2 Central Virginia Regional Library Board
10 Prince Edward County Planning Commission
Prince Edward County Social Services Board
Piedmont Regional Jail Board
9 Special Committee of the Board of Supervisors:
Other
Other
Other
APPOINTED BY CIRCUIT COURT:
Board of Zoning Appeals

By submitting this application to the County of Prince Edward, I hereby certify that all information contained herein is true and complete and I consent to the dissemination of this document to the general public. If appointed, I understand that I will be required to fully comply to the requirements of the Virginia Conflict of Interest Act, Virginia Freedom of Information Act and other applicable sections of the Code of Virginia.

Please Return Application To:

Prince Edward County Administrator's Office Post Office Box 382, 111 South Street, 3rd Floor Farmville, Virginia 23901

Tel: 434-392-8837 -- FAX: 434-392-6683 e-mail: <u>info@co.prince-edward.va.us</u>

NOTE: This application will be retained on file in the Prince Edward County Administrator's Office through December 31 of the year submitted. If you wish to be considered for future appointments by the Board of Supervisors, please file an application annually with the County Administrator's Office. Thank you.

info@co.prince-edward.va.us

From:

Vicky Page <vickyspage@bellingtonfarm.com>

Sent:

Monday, June 07, 2021 9:00 AM info@co.prince-edward.va.us

To: Subject:

CVRL Governing Board application

To the Board of Supervisors,

Please be advised that I wish to withdraw my name and application as a Citizen Volunteer for the CVRL Governing Board. I know and heartily endorse the stronger candidate, Shaunna Hunter, to serve on the CVRL Governing Board. Ms. Hunter would make an excellent addition to the board. I have discussed this decision with Rick Ewing and he agrees that having Ms. Hunter on the governing board would be a good thing. You all know that I love our library and that I will continue to support and serve our library in whatever capacity I can, but this is absolutely the right call. You all will be happy with the decision to appoint Ms.

Hunter to the CVRL Governing Board.

With the best interests of our library in mind,

Vicky Page



Board of Supervisors Agenda Summary

Meeting Date: June 8, 2021

Item #: 31

Department: Finance/County Administration

Staff Contact: Crystal Baker

Agenda Item: Audit Contract Renewal

SUMMARY:

Attached is a copy of the audit contract with Robinson, Farmer, Cox and information regarding new audit standards that will apply to our upcoming FY 21 Audit.

As Robinson, Farmer, Cox continues to provide excellent service, the Board will wish to consider renewing the contract for audit services for FY 21. The cost of the annual audit is \$43,000.

COST: \$43,000

ATTACHMENTS:

Robinson, Farmer, Cox Audit Engagement Letter

RECOMMENDATION:

Board approve of renewing the audit contract with Robinson, Farmer, Cox and authorizing the County Administrator to sign the contract.

SAMPLE MOTION:

I move that the Board of Supervisors approve the 2021 Audit Contract with Robinson, Farmer, Cox CPA firm to conduct the 2021 annual audit for Prince Edward County.

OR

I move table the request for further discussion.

Motion	Booth	Gilliam	Townsend
Second	Cooper-Jones	Jones	Wilck
	Emert	Pride	



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

May 20, 2021

County of Prince Edward, Virginia Mr. Doug Stanley, County Administrator Chairman of Board of Supervisors 111 South Street, 3rd Floor Farmville, Virginia 23901

Dear Mr. Stanley & Board of Supervisors, Chairman:

We are pleased to confirm our understanding of the services we are to provide County of Prince Edward, Virginia for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of County of Prince Edward, Virginia as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement County of Prince Edward, Virginia's 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. As part of our engagement, we will apply certain limited procedures to County of Prince Edward, Virginia's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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 following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1. Management's Discussion and Analysis.
- 2. Budgetary comparison information.
- 3. Schedules Related to Pension and OPEB Funding.

The budgetary comparison information, presented as RSI, will be subjected to the auditing procedures applied in the audit of the basic financial statements and we will provide an opinion on it in relation to the financial statements as a whole.

CHARLOTTESVILLE OFFICE: STREET ADDRESS

MAILING ADDRESS

530 Westfield Road Charlottesville, Virginia 22901

Phone: (434) 973-8314 Fax: (434) 974-7363 P.O. Box 6580 Charlottesville, Virginia 22906

> E-mail: rfc@rfca.com Website: www.rfca.com

We have also been engaged to report on supplementary information other than RSI that accompanies County of Prince Edward, Virginia's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

- 1. Schedule of Expenditures of Federal Awards.
- 2. Combining and Individual Fund Statements and Schedules.
- 3. Supporting Schedules.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

1. Statistical Information.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Audit Objectives (Continued)

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the Specifications for Audits of Counties, Cities, and Towns, issued by the Auditor of Public Accounts of the Commonwealth of Virginia; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Management and the Board of Supervisors. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of County of Prince Edward, Virginia's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of County of Prince Edward, Virginia's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on County of Prince Edward, Virginia's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of County of Prince Edward, Virginia in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. We will prepare the trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information into a working trial balance based on management's chart of accounts. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor

Management Responsibilities (Continued)

noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings, if required, should be available for our review upon arrival for fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management Responsibilities (Continued)

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

Engagement Administration, Fees, and Other

We will provide copies of our reports to the County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Robinson, Farmer, Cox Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Auditor of Public Accounts or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Robinson, Farmer, Cox Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the granting agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in June 2021 and to issue our draft reports in December 2021. Joshua A. Roller is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be \$43,000. Our invoice for these fees will be rendered upon completion and is payable on presentation. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Engagement Administration, Fees, and Other (Continued)

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to County of Prince Edward, Virginia and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

ROBINSON, FARMER, COX ASSOCIATES

Josh Ish

Joshua A. Roller

Certified Public Accountant

Managament Cignotures

Member

This letter correctly sets forth the understanding of County of Prince Edward, Virginia.

management signature:	
Title:	
Governance Signature: _	
Title:	

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Board of Supervisors Agenda Summary

Meeting Date:

June 8, 2021

Item No.:

32

Department:

County Administration

Staff Contact:

Douglas Stanley, ACIP ICMA-CM County Administrator

Issue:

Collective Bargaining

Summary:

As of May 1, 2021, Virginia localities may pass an ordinance or resolution which allows for: (1) the recognition of unions or employee associations as the exclusive bargaining representatives for certain segments of their workforces; and (2) collective bargaining with such exclusive representatives. See Va. Code § 40.1-57.2(A).

Localities may also choose to pass an ordinance or resolution which makes clear that they will not authorize exclusive bargaining agents and/or collective bargaining.

If a locality does not pass a resolution or ordinance regarding collective bargaining, then a majority of such locality's employees "in a unit considered by such employees to be appropriate for the purposes of collective bargaining," may certify to the locality their intention to be represented by an exclusive bargaining agent and to collectively bargain with the locality. Va. Code § 40.1-57.2(C). The locality will then have 120 days from such certification within which to hold a vote on an ordinance or resolution regarding collective bargaining. No locality will be required to authorize collective bargaining, and no resolution or ordinance which authorizes collective bargaining shall restrict the locality's authority to establish its budget or to appropriate funds. Va. Code § 40.1-57.2(B).

Cost: No direct cost to the County if adopted

Attachments: Draft Resolution, Sands Anderson FAQs

Suggested Motion:

I move that the Board of Supervisors adopt the attached resolution to prohibit County employees from engaging in collective bargaining or recognizing any individual, employee organization, labor organization, association, or other entity as the exclusive employee representative or bargaining agent of any County employees with respect to any matter relating to employment or service with the County as outlined.

OR

I move that the Board table the request for further discussion.

Motion	Booth	Gilliam	Townsend
Second	Cooper-Jones	Jones	Wilck
	Emert	Pride	



A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF PRINCE EDWARD, VIRGINIA

COLLECTIVE BARGAINING RESOLUTION

WHEREAS, effective May 1, 2021, the Code of Virginia §40.1-57.2 allows certain local government employees to pursue collective bargaining agreements with the County; and

WHEREAS, the Code of Virginia §40.1-57.2 provides the local governing body the authority to determine whether to allow exclusive bargaining agents and the use of collective bargaining agreements; and

WHEREAS, the County has a long history of working with its employees on issues such as working conditions, pay, benefits, and other matters and values the contributions of each and every employee; and

WHEREAS, the Board of Supervisors wishes to maintain its ability to work directly with employees on these issues.

NOW, THEREFORE, BE IT RESOLVED the County Administrator and employees of Prince Edward County are prohibited from engaging in collective bargaining or recognizing any individual, employee organization, labor organization, association, or other entity as the exclusive employee representative or bargaining agent of any County employees with respect to any matter relating to employment or service with the County.

APPROVED AND ORDERED ENTERED in the official records by vote of the Prince Edward County Board of Supervisors' members assembled on the 8th day of June 2021.

	J. David Emert
	Chair, Board of Supervisors
	County of Prince Edward, Virgini
Attest:	
Douglas P. Stanley	
Clerk, Board of Supervisors	
County of Prince Edward, Virginia	

Frequently Asked Questions on Collective Bargaining



For Virginia Local Governments

Introduction

For the first time in nearly fifty years, certain public sector employees in the Commonwealth of Virginia will have an opportunity to pursue collective bargaining agreements with their employers. Although public employees in Virginia have long had the ability to join and form unions and to meet and confer with their employers on certain terms and conditions of employment, the Virginia General Assembly recently granted local government employers the ability to authorize collective bargaining with their workforces.

As of May 1, 2021, Virginia localities may pass an ordinance or resolution which allows for:

- (1) the recognition of unions or employee associations as the exclusive bargaining representatives for certain segments of their workforces; and
- (2) collective bargaining with such exclusive representatives. See Va. Code § 40.1-57.2(A).

Localities may also choose to pass an ordinance or resolution which makes clear that they will <u>not</u> authorize exclusive bargaining agents and/or collective bargaining.

If a locality does not pass a resolution or ordinance regarding collective bargaining, then a majority of such locality's employees "in a unit considered by such employees to be appropriate for the purposes of collective bargaining," may certify to the locality their intention to be represented by an exclusive bargaining agent and to collectively bargain with the locality. Va. Code § 40.1-57.2(C).

The locality will then have 120 days from such certification within which to hold a vote on an ordinance or resolution regarding collective bargaining. No locality will be required to authorize collective bargaining, and no resolution or ordinance which authorizes collective bargaining shall restrict the locality's authority to establish its budget or to appropriate funds. Va. Code § 40.1-57.2(B).

Every Virginia locality will have the right to decide its own course of action that best fits its workforce culture, personnel administration, mission, and the needs of its constituents. As localities weigh their options now and after May 1, 2021, however, we have provided a few frequently asked questions regarding the impact of Va. Code § 40.1-57.2, Virginia's collective bargaining law.

Sands Anderson attorneys are ready to provide advice and counsel to local governments as they evaluate the pros and cons of collective bargaining.

FAQs

What is collective bargaining?

Collective bargaining is not defined in Virginia statutory law. As commonly and historically understood, collective bargaining is the process by which a locality, through a representative such as a county or city manager, meets with the exclusive bargaining agent (i.e. union or employee association) of a specific bargaining unit of employees. The two sides then negotiate in good faith regarding the terms and conditions of employment for employees in the bargaining unit with the intention of entering into an enforceable contract.

What is a bargaining unit?

Employees in an appropriate bargaining unit share a community of interests based on, for example, common supervision, skills, training, compensation, functions, work locations, benefits, and job duties. Importantly, Virginia's collective bargaining law does not define or identify appropriate bargaining units, so individual localities may choose to define authorized bargaining units in their ordinance or resolution. Bargaining units often exclude supervisors, managers, or confidential employees who work closely with management. Va. Code § 40.1-57.2(D) prohibits constitutional officers (e.g. Sheriffs) and their employees from recognizing bargaining agents in their workforces or from engaging in collective bargaining with their employees.

Which employees may be members of a bargaining unit?

Collective bargaining laws often exclude from bargaining "supervisors," "managers," or "confidential" employees (typically defined terms) and others who execute employer labor policy, are responsible for implementing collective

bargaining agreement terms for management, or have authorized access to, or responsibility for, developing confidential information regarding management's bargaining positions. Note that Va. Code § 40.1-57.2(D) prohibits local constitutional officers from recognizing bargaining agents in their workforces and from engaging in collective bargaining with their employees.

Also, the statute is very specific in stating that only city, county, town, and school board public employers may enable collective bargaining. It does not extend such authority to other political subdivisions or entities, whether created, funded, or otherwise affiliated with those governing entities that are permitted to bargain.

What terms and conditions of employment are subject to bargaining?

Virginia's collective bargaining law does not define the terms and conditions of employment that are subject to bargaining if a locality decides to authorize collective bargaining with its workforce. Localities can decide to define the scope of bargaining in their ordinances and resolutions (e.g. "wages and benefits"), or they can choose to allow bargaining on all terms and conditions of employment. As a practical matter, the scope of allowable bargaining should not include matters or subjects that are controlled or preempted by state or federal law.

What constitutes the "certification of majority support" that mandates a vote on collective bargaining under the statute, and is it different than the process for "certification of exclusive bargaining representatives" that the statute requires in

an ordinance/resolution? What procedures are involved?

These two "certifications" are not the same. As to the certification of majority support, if a locality has not adopted a collective bargaining ordinance or resolution by May 1, 2021, employees in a self-determined bargaining unit may present the locality with "certification" that a majority of the unit desires to be represented by a union or employee association. This "certification" triggers the requirement that the locality "take a vote to adopt or not adopt" a collective bargaining ordinance or resolution within 120 days of its presentation. Va. Code § 40.1-57.2(C).

The state law does not specify any procedure for majority support certification. Localities are thus welladvised to develop their own procedural rules rather than allowing employees to self-determine their bargaining unit for purposes of majority support certification (provided, of course, the basic rights and obligations specified in the statute are not impaired by the chosen procedure).

As to "certification of exclusive bargaining representatives," Virginia's collective bargaining law requires that any collective bargaining ordinance establish "procedures for the certification and decertification of exclusive bargaining representatives." Va. Code § 40.1-57.2(A). Certification in this regard (also known as "recognition") is the means by which employees in a bargaining unit demonstrate majority support to be represented in collective bargaining by a single (exclusive) union or other employee organization in a locality or school division where collective bargaining has been enabled by ordinance/resolution.

Continued...

Borrowing from procedures commonly employed in federal and other state collective bargaining laws, an employer may certify/recognize an organization as the exclusive bargaining representative for a particular unit of employees in varying ways. In a so-called "card check" certification process, the employer agrees to certify/recognize an exclusive bargaining representative when a majority of employees in a given bargaining unit return completed "cards" to their employer signifying their membership in an employee organization and their desire for that organization to serve as their representative. Historically, these cards were actual membership cards showing that the employee has already joined or agreed to join the union, hence the description.

Another means of certification is by secret ballot election, conducted or overseen by a neutral third party, in which each employee within a bargaining unit has the opportunity to vote on representation by a particular organization (or another) or for no representation at all. Employers may allow mail-in balloting or in-person delivery of ballots during a set time frame. In the case of an election, ballots should allow the employee to indicate: (1) whether they desire to be represented by an exclusive bargaining agent for the purpose of collective bargaining; and (2) if so, which named bargaining agent the employee desires to be recognized as the agent.

A locality may require in its enabling ordinance or resolution that a certain percentage of employees in a bargaining unit (usually 30 percent) indicate their desire to be represented by a bargaining agent in a "show of interest" to trigger an election or other certification process described in its enabling ordinance/ resolution. With a showing of actual majority support for a particular bargaining representative pursuant to the chosen process, an organization is

thereby certified or recognized as the sole and exclusive agent. The exclusive agent is then entitled to bargain with the employer on behalf of the bargaining unit on whatever matters have been defined by the ordinance as within the scope of bargaining or that are otherwise permissible subjects of bargaining.

Once a bargaining agent has been certified, the locality may require a similar showing of employee interest in decertifying (withdrawal or loss of recognition) of the bargaining agent, meaning elimination of the union or association's status as the exclusive bargaining agent for a given bargaining unit via a similar process (card check, ballot election, etc.).

Both localities and exclusive bargaining representatives will likely desire to limit the frequency with which that exclusivity may be challenged, such as by prohibiting further certification/ recognition contests within a particular period of time since the last election.

What is a collective bargaining agreement?

A collective bargaining agreement ("CBA") is a legally binding contract between a locality's governing body and the exclusive bargaining agent representing the employees in an appropriate bargaining unit, whether such bargaining unit is explicitly authorized by ordinance or resolution or deemed appropriate in accordance with the terms of such ordinance or resolution. CBAs typically range from three-year to five-year terms, and they are the product of collective bargaining between the exclusive bargaining agent and the locality's governing body. The CBA is usually ratified by a majority vote of the governing body and by a majority vote of employees in the bargaining unit, but an ordinance or resolution may require a specific ratification procedure.

Are collective bargaining negotiations subject to the Virginia Freedom of **Information Act?**

Presently, the Virginia Freedom of Information Act, Va. Code § 2.2-3700, et. seq. does not contain any explicit provisions regarding collective bargaining. As such, the presumption of open meetings and publicly available records may apply to some aspects of the collective bargaining process and records arising in the course of collective bargaining by application of the usual interpretation of FOIA's requirements and exemptions.

How much does collective bargaining cost? Who pays for it?

The costs of collective bargaining will depend upon the specific authorizations included in each locality's ordinance or resolution. Disputes over issues such as bargaining unit composition, election procedures, unfair labor practices, and scope of bargaining are typically resolved by a third party such as a labor administrator, a labor board, or an arbitrator. Costs associated with collective bargaining include personnel for labor relations administration and contract negotiations, attorneys' fees, and the costs of arbitration or mediation.

Depending on what terms and conditions of employment are subject to collective bargaining, a locality may also face additional costs related to increases in wages and benefits or to changes in grievance and/or disciplinary procedures. The size and number of bargaining units will also impact the administrative costs related to negotiation and dispute resolution. Importantly, no matter what form a collective bargaining ordinance or resolution takes, it may not restrict the locality's authority to stablish its budget or to appropriate funds. Va. Code § 40.1-57.2(B).

What is an unfair labor practice?

An unfair labor practice (ULP) may be defined by a locality's collective bargaining ordinance or resolution. Some of the categories of behavior that typically constitute ULPs are: (1) interfering with, restraining or coercing employees in the exercise of their rights granted by the collective bargaining ordinance or resolution; (2) employer domination of or interference with an employee organization (i.e. union); (3) discrimination or other adverse action against employees for exercising their rights under the ordinance; or (4) refusal of the employer and/or bargaining agent to negotiate in good faith regarding the subjects of bargaining.

I thought Virginia was a "right to work" state has that changed?

State and local employees in Virginia have long had the right to form or join unions or other associations for the purpose of promoting their interests with their employer. Va. Code 40.1-57.3. However, Virginia continues to prohibit agreements which require employees to join a union or association as a condition of employment, or to remain a dues-paying member thereof as a condition of continued employment. Va. Code §§ 40.1-59-60, 62.

On the other hand, local governments may not require their employees to abstain from joining a union or employee association as a condition of employment or continued employment. Va. Code § 40.1-61. Virginia's collective bargaining law does not change its status as a "right to work" state.

Does this mean that local government employees will be able to go on strike after May 1, 2021?

No. Employees of the Commonwealth of Virginia-or of any county, city, town or other political subdivision of Virginia—are barred from striking. If such employees do decide to go on strike, or to willfully refuse to perform the duties of their employment, they will be deemed to have terminated their employment, and they will be ineligible for re-hire by the Commonwealth or any political subdivision thereof for the next 12 months. Va. Code § 40.1-55. During the 2020 legislative session, the General Assembly clarified that the prohibition against public employee strikes continues to be the law of the Commonwealth, notwithstanding any provision of a local government collective bargaining ordinance or resolution enacted after May 1, 2021.

Sands Anderson lawyers help public sector employers understand the complexities of collective bargaining. We serve as a trusted advisor and assist localities in developing the best approach to achieve their specific collective bargaining goals. With experience drafting ordinances and resolutions, evaluating policy options, and preparing responses to certifications, our lawyers understand how to guide local governments through the many facets of collective bargaining.

Our practice is augmented by a deep bench of employment lawyers and experienced labor practitioners who regularly work with counties, cities, towns, school boards, and other public entities across Virginia on all matters affecting local public governing bodies.

We represent more localities in Virginia and perform a wider variety of legal services for our local government clients than any other law firm in the Commonwealth. From these experiences, we've developed in-depth knowledge and insight into the strategic legal needs of our government clients.



For more information visit www.sandsanderson.com.



Board of Supervisors Agenda Summary

1754			
Meeting Date:	June 8, 2021		
Item #:	33		
Department:	County Administration		
Staff Contact:	Douglas P. Stanley / Sarah E	lam Puckett	
Agenda Item:	Monthly Reports - Addendum	n	
SUMMARY:			
Please see attachments.			
COST:			
ATTACHMENTS: a. I	Prince Edward County Public Sch	nools	
RECOMMENDATION	ON: None.		
SAMPLE MOTION:			
Motion	Booth	Gilliam	Townsend
Second		Jones	Wilck

Prince Edward County Public Schools 2020-2021 Comparative Receipts and Expenditures Year to Date - Month of May 31, 2021

		Fiscal 2020			Fiscal 2021	4		
Receipts:	Approved Budget	Received Year-to-Date	Percent of Revenue	Approved Budget	Received Year-to-Date	Percent of Revenue	Fiscal Year \$ Difference	Fiscal Year % Difference
Sales Tax Basic Aid Other State	2,987,847 5,962,025 5,904,777	2,780,672.00 5,397,182.00 4,709,771.00	93.07% 90.53% 79.76%	3,125,839 6,249,990 5,901,400	2,984,351.94 5,686,683.36 4,957,401.65	95.47% 90.99% 84.00%	203,679.94 289,501.36 247,630.65	2.41% 0.46% 4.24%
Total State	14,854,649	12,887,625.00	86.76%	15,277,229	13,628,436.95	89.21%	740,811.95	2.45%
Federal Funds	2,310,350	1,737,587.00	75.21%	2,360,431	3,022,922.93	128.07%	1,285,335.93	52.86%
Speal Funds	8,912,671	6,284,011.00	70.51%	8,793,062	3,193,559.29	36.32%	-3,090,451.71	-34.19%
Q Cash Book	318,546	185,212.00	58.14%	311,991	86,893.13	27.85%	-98,318.87	-30.29%
Total Revenue	\$26,396,216	21,094,435.00	79.91%	\$26,742,713	19,931,812.30	74.53%	-1,162,622.70	-5.38%
Expenditures:	Approved Budget	Expended Percent of Year-to-Date Expenditures	Percent of Axpenditures	Approved Budget	Expended Year-to-Date	Percent of Expenditures	Fiscal Year \$ Difference	Fiscal Year Difference
Instruction	19,362,682	15,742,818.00	81.30%	19,607,162	14,279,163.12	72.83%	-1,463,654.88	-8.48%
Administration	1,609,987	1,123,209.00	%22.69	1,610,508	1,169,941.20	72.64%	46,732.20	2.88%
Transportation	1,705,402	1,255,140.00	73.60%	1,796,019	1,048,835.60	58.40%	-206,304.40	-15.20%
Maintenance	1,775,198	1,415,196.00	79.72%	1,746,512	1,321,946.16	75.69%	-93,249.84	-4.03%
Facilities	150,000	126,317.00	84.21%	174,647	121,549.25	%09.69	-4,767.75	-14.61%
Debt Service	996,309	603,471.00	99.52%	606,757	565,288.36	93.17%	-38,182.64	-6.36%
Technology	1,186,581	828,284.00	%08.69	1,201,108	1,025,984.61	85.42%	197,700.61	15.62%
Total Expenditures	\$26,396,216	21,094,435.00	79.91%	\$26,742,713	19,532,708.30	73.04%	-1,561,726.70	%88%-

Saved as May 2020-2021 Expense Compare

Prince Edward County Public Schools Summary Financial Report May 31, 2021

								Variance									
							A	ctual Under	YTD as a								
	Current	Year to						(Over)	Percent of								
Revenues	<u>Month</u>	<u>Date</u>			Budget		Budget		Budget		Budget		Budget			Budget	Budget
From the State:																	
State Sales Tax	312,151.32	2,984,351.94			\$	3,125,839	\$	141,487.06	95.47								
Basic School Aid	514,865.41	5,686,683.36			\$	6,249,990	\$	563,306.64	90.99								
All Other	788,488.52	4,957,401.65		9	\$	5,901,400	\$	943,998.35	84.00								
Total State	1,615,505.25	13,628,436.95			\$	15,277,229	\$	1,648,792.05	89.21								
From the Federal Gov't.	8,342.44	3,022,922.93			\$	2,360,431	\$	(662,492.17)	128.07								
General Fund (County)	183,646.39	3,193,559.29			\$	8,793,062	\$	5,599,502.71	36.32								
Cash Book -Local	10,918.55	86,893.13	<u>.</u>	50	_\$	311,991	\$	225,097.87	27.85								
Total Revenues	1,818,412.63	19,931,812.30	:		\$	26,742,713	\$	6,810,900.46	74.53								
								Expended &	Expen. &								
								Encumbered	Encumbrance								
	Current	Year to		Outstanding			(Over) Under	as a % of								
Expenditures	Month	<u>Date</u>	Ē	Encumbrances		Budget		Budget		Budget	<u>Budget</u>						
1000-Instruction	1,353,826.31	14,279,163.12	\$	3,048,702.20	\$	19,607,162	\$	2,279,296.44	88.38								
2000-Admin.,Health/Atten.	99,622.98	1,169,941.20	\$	146,227.74	\$	1,610,508	\$	294,339.06	81.72								
3000-Transportation	117,173.61	1,048,835.60	\$	207,716.02	\$	1,796,019	\$	539,467.38	69.96								
4000-Operation/Maintenance	82,515.34	1,321,946.16	\$	97,180.18	\$	1,746,512	\$	327,385.66	81.25								
6000-Faciltities	4,776.74	121,549.25	\$	25,758.84	\$	174,647	\$	27,338.91	84.35								
7000 - Debt. Service	0.00	565,288.36	\$	38,573.90	\$	606,757	\$	2,894.74	99.52								
8000 - Technology	160,497.65	1,025,984.61	\$	152,732.49	\$	1,201,108	\$	22,390.90	98.14								
Total Expenditures								3,493,113.09	86.94								

Prince Edward County Public Schools 35 Eagle Drive Farmville, Virginia 23901

2020-2021 Comparative Receipts and Expenditures Food Service Department Year to Date

Month of May 31, 2021

Fiscal 2021 Fiscal 2020 Diff. **Percent** Percent **Budgeted** Rec. YTD **Receipts: Budgeted** Rec. YTD 94.45 -46.11State School Food 41,015 57,650.00 140.56 47,093 44,480.71 0.00 0.00 55,000 4,270.02 38,525.00 0.00 Fresh Fruit & Vegetable 55,000 -52.42 48,750.73 47.75 96,015 96,175.00 100.17 102,093 Total State 603,501.41 49.07 -39.40 1,079,167.00 88.47 1,229,760 Federal Reimbursement 1,219,760 -2.4282,766.03 55.92 58.34 148,000 86,348.00 Cash Book - Local 148,000 -36.53 49.67 \$1,479,853 735,018.17 **Total Revenue** \$1,463,775 1,261,690.00 86.19 Percent Diff. Budgeted **Expended YTD Expended YTD** Percent **Expenditures: Budgeted** 74.87 -8.33 328,834.86 83.20 439,233 Salary 427,418 355,594.00 146,168.41 78.33 -3.69186,605 197,117 161,670.00 82.02 Fringe Benefits 54.50 -45.50 29,972.77 Purchased Services 81,187 81,187.00 100.00 55,000 0.00 -100.00 5,000 0.00 148 148.00 100.00 Refunds 5,000 0.00 0.00 -100.00 2,066.00 100.00 Travel 2,066 73.42 -26.57 40,000 29,369.79 48,117.00 100.00 Materials & Supplies 48,118 275,497.13 43.45 -43.59 87.05 634,015 Food Supplies 605,771 527,296.00 0.00 0.00 20,000 3,786.43 Repairs & Maintenance 22,347 22,347.00 0.00 14.42 -22.77 100,000 14,420.00 Furniture/Equipment 79,604 29,604.00 37.19 \$1,484,853 828,049.39 55.77 -28.13 \$1,463,776 1,228,029.00 83.89 **Total Expenditures**

Saved as May 20-21 Expense Compare Food Service

Prince Edward County Public Schools 2020-2021 Food Service Department Summary Financial Report May 31, 2021

Revenues	Current Month	Year to <u>Date</u>		Budget	Variance ctual Under (Over) <u>Budget</u>	YTD as a Percent of <u>Budget</u>
From the State:						
State School Food	3,484.44	44,480.71	\$	47,093	\$ 2,612.29	94.45%
Fresh Fruit & Vegetable	0.00	4,270.02	_\$_	55,000	\$ 50,729.98	7.76%
Total State Funds	3,484.44	48,750.73	\$	102,093	\$ 53,342.27	47.75%
Federal Reimbursement	66,623.84	603,501.41	\$	1,229,760	\$ 626,258.59	49.07%
Cash Book - Local	51,934.81	82,766.03	_\$_	148,000	\$ 65,233.97	55.92%
Total Revenues	122,043.09	735,018.17	\$	1,479,853	\$ 744,834.83	49.67%

Expenditures	Current <u>Month</u>	Year to <u>Date</u>	Outstanding Encumbrances		Budget		<u>Budget</u>		xpended & ncumbered over) Under <u>Budget</u>	Expen. & Encumbrance as a % of Budget
Salary	30,978.44	328,834.86	57,014.38	\$	439,233	\$	53,383.76	87.85%		
Fringe Benefits	14,281.00	146,168.41	27,235.34	\$	186,605	\$	13,201.25	92.93%		
Purchased Services	0.00	29,972.77	2,289.78	\$	55,000	\$	22,737.45	58.66%		
Refunds	0.00	0.00	-	\$	-	\$	-	0.00%		
Travel	0.00	0.00	-	\$	5,000	\$	5,000.00	0.00%		
Materials & Supplies	470.64	29,369.79	1,223.71	\$	40,000	\$	9,406.50	76.48%		
Food Supplies	11,316.44	275,497.13	7,413.22	\$	634,015	\$	351,104.65	44.62%		
Repairs & Maintenance	0.00	3,786.43	-	\$	20,000	\$	16,213.57	18.93%		
Furniture/Equipment	0.00	14,420.00	49,762.00	\$	100,000	\$	35,818.00	64.18%		
Equipment - grant	0.00	0.00	-	\$	_	\$	_	0.00%		
Total Expenditures	57,046.52	828,049.39	\$ 144,938.43	\$	1,479,853	\$	506,865.18	65.75%		

Prince Edward County Public Schools 2020-2021 CARES ACT Summary Financial Report May 31, 2021

Revenues		Current Month	Yea Da		-	,	Bud	get		Variance nder/Over Budget
Total Revenues	1	14,352.04	911,5	42.53	=	1	1,378,7	92.72	4	67,250.19
Expenditures		Current <u>Month</u>	Year to <u>Date</u>			utstanding cumbrances	<u>Budget</u>			encumbered Balance
Total Expenditures	\$	15,641.06	\$ 1,087	,158.19	\$	244,199.26	\$ 1,378,	792.72	\$	47,435.27

Saved as May 20-21 CARES ACT