

County of Madison													
FY2021 Budget Worksheet													
Department:	MADISON COMBINED COURT												
Dept #	21201												
Contact	WGallighugh												
Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Original Budget	FY2020 Current Budget as of 12/20/2019	FY2020 YTD Expenditures as of 12/20/2019	Proposed FY2021 Budget	FY21 \$Change from FY20 Current Budget	FY21 %age Change from FY20 Current Budget	FY2020 % Expended at 12/20/2018	FY20 Current Budget \$Change from FY20 OB	FY20 OB \$Change from FY19 Actual	FY19 Actual \$ Change from FY18 Actual
10-02 -21 -21201-3145	DATA PROCESSING SERVICES	929.54	1,071.63	1,200.00	1,200.00	477.73	1,200.00	-	None	39.81%	-	128.37	142.09
10-02 -21 -21201-5210	POSTAL SERVICES	166.00	182.00	500.00	500.00	204.00	500.00	-	None	40.80%	-	318.00	16.00
10-02 -21 -21201-5230	TELECOMMUNICATIONS	10.53	18.57	100.00	100.00	-	100.00	-	None	0.00%	-	81.43	8.04
10-02 -21 -21201-5410	LEASE OFFICE EQUIPMENT	4,313.59	4,255.93	6,000.00	6,000.00	1,158.64	6,000.00	-	None	19.31%	-	1,744.07	(57.66)
10-02 -21 -21201-5540	SEMINARS & TUITIONS	195.00	-	300.00	300.00	-	300.00	-	None	0.00%	-	300.00	(195.00)
10-02 -21 -21201-5800	MICELLANEOUS	-	1,777.98	-	-	-	-	-	Not budgeted	Not budgeted	-	(1,777.98)	1,777.98
10-02 -21 -21201-6001	OFFICE SUPPLIES	1,185.17	1,177.90	1,700.00	1,700.00	839.59	1,700.00	-	None	49.39%	-	522.10	(7.27)
10-02 -21 -21201-6011	UNIFORMS & WEARING APPAREL	-	-	300.00	300.00	-	300.00	-	None	0.00%	-	300.00	-
10-02 -21 -21201-8101	OFFICE EQUIPMENT	190.99	713.36	1,000.00	1,000.00	-	1,000.00	-	None	0.00%	-	286.64	522.37
		6,990.82	9,197.37	11,100.00	11,100.00	2,679.96	11,100.00	-	None	24.14%	-	1,902.63	2,206.55

County of Madison													
FY2021 Budget Worksheet													
Department:		MAGISTRATES											
Dept #		21300											
Contact		MJC											
Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Original Budget	FY2020 Current Budget as of 12/20/2019	FY2020 YTD Expenditures as of 12/20/2019	Proposed FY2021 Budget	FY21 \$Change from FY20 Current Budget	FY21 %age Change from FY20 Current Budget	FY2020 % Expended at 12/20/2018	FY20 Current Budget \$Change from FY20 OB	FY20 OB \$Change from FY19 Actual	FY19 Actual \$ Change from FY18 Actual
10-02 -21 -21300-6001	OFFICE SUPPLIES	466.27	395.68	500.00	500.00	-	500.00	-	None	0.00%	-	104.32	(70.59)

County of Madison															
FY2021 Budget Worksheet															
Department:	COMMISSIONER OF ACCOUNTS														
Dept #	21910														
Contact	MJC														
Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Original Budget	FY2020 Current Budget as of 12/20/2019	FY2020 YTD Expenditures as of 12/20/2019	Proposed FY2021 Budget	FY21 \$Change from FY20 Current Budget	FY21 %age Change from FY20 Current Budget	FY2020 % Expended at 12/20/2018		FY20 Current Budget \$Change from FY20 OB	FY20 OB \$Change from FY19 Actual	FY19 Actual \$ Change from FY18 Actual	
10-02 -21 -21910-5430	LEASE BUILDINGS	720.00	720.00	720.00	720.00	360.00	720.00	-	None	50.00%		-	-	-	

COUNTY OF MADISON

FY2021 AGENCY FUNDING APPLICATION

DEADLINE: January 13, 2020



IDENTIFICATION	
Organization/Agency Name:	Legal Aid Works®
Street Name:	500 Lafayette Blvd., Suite 100
Mailing Address:	Fredericksburg, VA 22401
Agency Contact:	Ann H. Kloeckner, Esq.
Telephone Number:	540-371-1105 EXT. 116
E-mail Address – Agency Contact	akloeckner@legalaidworks.org
Agency's Web Address:	www.legalaidworks.org
Federal Tax ID#:	23-7362601
Audit:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

PURPOSE/NARRATIVE
<p><i>Missions and Goals:</i> We champion fairness by advocating for those with the least access to the civil court system. We provide free, high-quality legal services for indigent clients who have civil legal issues. Our main goal is to ensure that domestic violence victims and those at risk of homelessness receive the help they need to be safe and stay in their homes.</p>
<p><i>Experience and Accomplishments:</i> Our office in Culpeper has been serving the citizens of Madison County since 1980. Currently, two attorneys are the only resource for poor persons struggling to find equal access to justice in the civil legal system. According to the 2010 Census, there are 2,071 citizens of Madison County who qualify for our services. In FY 2019, we served 15 clients in Madison County courts.</p>

Benefits of Funding: When Madison County funds Legal Aid Works®, they are ensuring several important benefits for the community. When Legal Aid Works® represents a client, the court system runs more smoothly instead of having to take time to deal with a confused person handling a case on her own. We help reduce the strain on Madison County's social services budget by putting dollars back into the pockets of our clients through court awards for child and spousal support and unemployment benefits that had been unlawfully denied. And we provide a service that no other agency provides. We help get protective orders for abuse victims, and keep tenants and homeowners in their homes. And we make sure that workers get the unemployment benefits they are entitled to receive.

Intention of Use: We will use this support to continue the work of our Culpeper office which provides legal services to the poor citizens of Madison County in the critical areas of domestic violence, family law, housing and public benefits.

FUNDING	
<i>Category of Funding</i>	<input type="checkbox"/> <i>Public Safety</i> <input type="checkbox"/> <i>Health</i> <input type="checkbox"/> <i>Arts/Culture</i> <input type="checkbox"/> <i>General Community/Civic</i> <input checked="" type="checkbox"/> <i>Human Services</i> <input type="checkbox"/> <i>Education</i> <input type="checkbox"/> <i>Environment</i> <input type="checkbox"/> <i>Recreation</i>
<i>Funding Request:</i>	\$ 2,000

Signature: <u>Ann H. Kloeckner</u>	Title: Executive Director
Printed Name: Ann H. Kloeckner, Esq.	Date: <u>1/8/2020</u>

LEGAL AID WORKS® BOARD OF DIRECTORS
TENURE

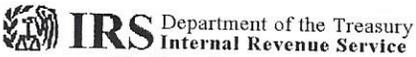
NUMBER	NAME	MAIL AND EMAIL ADDRESS	PHONE AND FAX	TERM	SERVICE AREA/ NOMINATING AGENCY	TITLE/DUTIES
1	Teresa L. Pagliaro, Esq.	Woehrle Dahlberg Jones Yao PLLC 2016 Lafayette Boulevard, Suite 101, Fredericksburg VA 22401 teresa@lawfirmvirginia.com	(540) 898-8881 FAX (540) 898-0755	1/1/19 – 12/31/21 Since 8/1/2018		Board Member
2	Jeannie P. Dahnk, Esq.	Law Office of Jeannie P. Dahnk, Esq. P.O. Box 207 Fredericksburg, VA 22404-0207 jpd@gloveranddahnk.com	(540) 373-8600 FAX (540) 373-8629	1/1/18 – 12/31/20 Since 10/28/09	Fredericksburg/FABA	<i>President, Executive, Audit , Fundraising and Search Committees , Ad Hoc Investment Policy Committee</i>
3	Stacie C. Bordick, Esq.	Hirschler Fleischer 725 Jackson Street, Suite 200 Fredericksburg, VA 22401-5720 sbordick@hf-law.com	(540) 604-2115 FAX (540) 604-2101	1/1/19 – 12/31/21 Since December 2015		Board Member; Governance and Nominations Committee
4	Sara Branner	Co-Owner of SaraGray Designs 810 Sunken Road, Fredericksburg, VA 22401 sbranner.sb@gmail.com	(540) 760-5976 Cell	1/1/17 – 12/31/19 Since 2/1/2017		Board Member, Salary and Benefits Committee chair; Governance and Nominations Committee
5	Steve Cameli	Co-Owner of Sunken Well Tavern 2008 Elmhurst Ave Fredericksburg VA 22401 stevecameli@gmail.com		1/1/17 – 12/31/19 Since 8/1/2018		Board Member

6	Elizabeth "Libby" Humphries, Esq.	209 Ferdinand Street, Fredericksburg, VA 22401 Elizabeth.k.humphries@gmail.com ekhumphries@fredericksburgva.gov	434.249.7420 Cell 540.371.7181 Home Phone 540.372.1040 , Ext 316 Work	1/1/19- 12/31/21 (START 6/5/2019)		Board Member
7	David M. Williams, Jr., Esq.	Allen Allen Allen & Allen 50 Dunn Drive, Suite 105, Stafford, VA 22556 David.Williams@AllenandAllen.com	(540) 786- 4100 FAX (540) 785-5246	1/1/17- 12/31/19		Board Member, Audit Committee
8	Colleen Jordan	P.O. Box 1734 Warsaw, VA 22572-1734 colleen.jordan@havenshelter.org	(804) 333- 1099 FAX (804) 333-1150	1/1/18 - 12/31/20 Since 10/2003	Tappahannock/Haven Shelter and Services, Inc.	Board Member; Governance and Nominations Committee
9	VACANT			1/1/18- 12/31/20		
10	Robin Lam	Audit Manager, PBMares 725 Jackson Street, Suite 210 Fredericksburg, VA 22401 rlam@pbmares.com	(540) 371- 3566 FAX (540) 371-3598	1/1/18- 12/31/20 Since 12/2014	Fredericksburg Area	Board Member, <i>Treasurer</i> , Executive and Audit Committees
11	VACANT			1/1/19- 12/31/21		
12	Hall B. Cheshire	9631 Edenton Road Partlow, VA 22534 hall.cheshire@gmail.com	(c) 540-845- 6420	1/1/17 – 12/31/19 Since 6/15		Board Member, Strategic Planning Committee Chair
13	Joel W. Young, Esq.	Reinhardt | Harper | Davis, PLC 600 Westwood Office Park Fredericksburg, VA 22401 joelwyong@aol.com Joel@vacomplaw.com	(540) 371- 4444 FAX (540) 368-1025	1/1/18- 12/31/20	Fredericksburg Area	Board Member; <i>Vice President</i> ; Executive Committee; J4J Committee Chair; Investment Ad Hoc Committee

Agenda Item # B 5

14	Sara S. Josey, Esq.	Kurylo, Gold & Josey, PLC 910 Littlepage Street, Suite A Fredericksburg, VA 22401 sara.josey@law-va.com	540-656-2210 FAX 888-415-5743	1/1/17-12/31/19 Since 10/15	Fredericksburg Area	Board Member , Fundraising Committee
15	Shelia J. Weimer, Esq.	Senior Assistant County Attorney Culpeper County Attorney's Office 306 N. Main Street Culpeper, VA 22701 SWeimer@culpeperhumanservice.org	Home Cell: 304-887-2729 Work: 540-727-0372, Ext. 372, Work Cell: 540-219-6808	1/1/19-12/31/21 Since 10/2016		Board Member, Strategic Planning Committee

As of 12/4/2019



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4051094588
Nov. 14, 2016 LTR 4168C 0
23-7362601 000000 00
00021310
BODC: TE

LEGAL AID WORKS
500 LAFAYETTE BLVD STE 100
FREDERICKSBURG VA 22401-6070



015733

Employer ID Number: 23-7362601
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Oct. 13, 2016, regarding your tax-exempt status.

We issued you a determination letter in April 1974, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).



Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

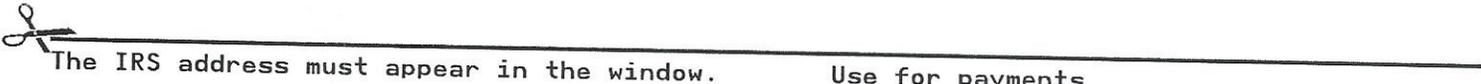
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LEGAL AID WORKS
500 LAFAYETTE BLVD STE 100
FREDERICKSBURG VA 22401-6070

015733

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.



The IRS address must appear in the window.

Use for payments

BODCD-TE

4051094588

Letter Number: LTR4168C
Letter Date : 2016-11-14
Tax Period : 000000



237362601

INTERNAL REVENUE SERVICE
P.O. Box 2508, Room 4010
Cincinnati OH 45201

LEGAL AID WORKS
500 LAFAYETTE BLVD STE 100
FREDERICKSBURG VA 22401-6070



237362601 0C RAPP 00 2 000000 670 000000000000

Poverty Guidelines, all states (except Alaska and Hawaii)

2019 Annual

Household /Family Size	50%	*100%*	125%	130%	133%	135%	138%	150%	175%	185%	200%	250%	300%	400%
1	6,245	\$12,490	15,613	16,237	16,612	16,862	17,236	18,735	21,858	23,107	24,980	31,225	37,470	49,960
2	8,455	\$16,910	21,138	21,983	22,490	22,829	23,336	25,365	29,593	31,284	33,820	42,275	50,730	67,640
3	10,665	\$21,330	26,663	27,729	28,369	28,796	29,435	31,995	37,328	39,461	42,660	53,325	63,990	85,320
4	12,875	\$25,750	32,188	33,475	34,248	34,763	35,535	38,625	45,063	47,638	51,500	64,375	77,250	103,000
5	15,085	\$30,170	37,713	39,221	40,126	40,730	41,635	45,255	52,798	55,815	60,340	75,425	90,510	120,680
6	17,295	\$34,590	43,238	44,967	46,005	46,697	47,734	51,885	60,533	63,992	69,180	86,475	103,770	138,360
7	19,505	\$39,010	48,763	50,713	51,883	52,664	53,834	58,515	68,268	72,169	78,020	97,525	117,030	156,040
8	21,715	\$43,430	54,288	56,459	57,762	58,631	59,933	65,145	76,003	80,346	86,860	108,575	130,290	173,720
9	23,925	\$47,850	59,813	62,205	63,641	64,598	66,033	71,775	83,738	88,523	95,700	119,625	143,550	191,400
10	26,135	\$52,270	65,338	67,951	69,519	70,565	72,133	78,405	91,473	96,700	104,540	130,675	156,810	209,080

Poverty Guidelines, all states (except Alaska and Hawaii)

2019 Monthly

Household /Family Size	50%	*100%*	125%	130%	133%	135%	138%	150%	175%	185%	200%	250%	300%	400%
1	520	\$1,041	1,301	1,353	1,384	1,405	1,436	1,561	1,821	1,926	2,082	2,602	3,123	4,163
2	705	\$1,409	1,761	1,832	1,874	1,902	1,945	2,114	2,466	2,607	2,818	3,523	4,228	5,637
3	889	\$1,778	2,222	2,311	2,364	2,400	2,453	2,666	3,111	3,288	3,555	4,444	5,333	7,110
4	1,073	\$2,146	2,682	2,790	2,854	2,897	2,961	3,219	3,755	3,970	4,292	5,365	6,438	8,583
5	1,257	\$2,514	3,143	3,268	3,344	3,394	3,470	3,771	4,400	4,651	5,028	6,285	7,543	10,057
6	1,441	\$2,883	3,603	3,747	3,834	3,891	3,978	4,324	5,044	5,333	5,765	7,206	8,648	11,530
7	1,625	\$3,251	4,064	4,226	4,324	4,389	4,486	4,876	5,689	6,014	6,502	8,127	9,753	13,003
8	1,810	\$3,619	4,524	4,705	4,813	4,886	4,994	5,429	6,334	6,695	7,238	9,048	10,858	14,477
9	1,994	\$3,988	4,984	5,184	5,303	5,383	5,503	5,981	6,978	7,377	7,975	9,969	11,963	15,950
10	2,178	\$4,356	5,445	5,663	5,793	5,880	6,011	6,534	7,623	8,058	8,712	10,890	13,068	17,423

Poverty Guidelines: Alaska

2018 Annual

Household/ Family Size	25%	50%	75%	100%	125%	133%	135%	138%	150%	175%	185%	200%	225%	250%
1	3,900	3,900	7,800	\$15,600	19,500	20,748	21,060	21,528	23,400	27,300	28,860	31,200	35,100	39,000
2	5,283	5,283	10,565	\$21,130	26,413	28,103	28,526	29,159	31,695	36,978	39,091	42,260	47,543	52,825
3	6,665	6,665	13,330	\$26,660	33,325	35,458	35,991	36,791	39,990	46,655	49,321	53,320	59,985	66,650
4	8,048	8,048	16,095	\$32,190	40,238	42,813	43,457	44,422	48,285	56,333	59,552	64,380	72,428	80,475
5	9,430	9,430	18,860	\$37,720	47,150	50,168	50,922	52,054	56,580	66,010	69,782	75,440	84,870	94,300
6	10,813	10,813	21,625	\$43,250	54,063	57,523	58,388	59,685	64,875	75,688	80,013	86,500	97,313	108,125
7	12,195	12,195	24,390	\$48,780	60,975	64,877	65,853	67,316	73,170	85,365	90,243	97,560	109,755	121,950
8	13,578	13,578	27,155	\$54,310	67,888	72,232	73,319	74,948	81,465	95,043	100,474	108,620	122,198	135,775
9	14,960	14,960	29,920	\$59,840	74,800	79,587	80,784	82,579	89,760	104,720	110,704	119,680	134,640	149,600
10	16,343	16,343	32,685	\$65,370	81,713	86,942	88,250	90,211	98,055	114,398	120,935	130,740	147,083	163,425
11	17,725	17,725	35,450	\$70,900	88,625	94,297	95,715	97,842	106,350	124,075	131,165	141,800	159,525	177,250
12	19,108	19,108	38,215	\$76,430	95,538	101,652	103,181	105,473	114,645	133,753	141,396	152,860	171,968	191,075

Poverty Guidelines: Alaska

2018 Monthly

Household/ Family Size	25%	50%	75%	100%	125%	133%	135%	138%	150%	175%	185%	200%	225%	250%
1	325	325	650	\$1,300	1,625	1,729	1,755	1,794	1,950	2,275	2,405	2,600	2,925	3,250
2	440	440	880	\$1,761	2,201	2,342	2,377	2,430	2,641	3,081	3,258	3,522	3,962	4,402
3	555	555	1,111	\$2,222	2,777	2,955	2,999	3,066	3,333	3,888	4,110	4,443	4,999	5,554
4	671	671	1,341	\$2,683	3,353	3,568	3,621	3,702	4,024	4,694	4,963	5,365	6,036	6,706
5	786	786	1,572	\$3,143	3,929	4,181	4,244	4,338	4,715	5,501	5,815	6,287	7,073	7,858
6	901	901	1,802	\$3,604	4,505	4,794	4,866	4,974	5,406	6,307	6,668	7,208	8,109	9,010
7	1,016	1,016	2,033	\$4,065	5,081	5,406	5,488	5,610	6,098	7,114	7,520	8,130	9,146	10,163
8	1,131	1,131	2,263	\$4,526	5,657	6,019	6,110	6,246	6,789	7,920	8,373	9,052	10,183	11,315
9	1,247	1,247	2,493	\$4,987	6,233	6,632	6,732	6,882	7,480	8,727	9,225	9,973	11,220	12,467
10	1,362	1,362	2,724	\$5,448	6,809	7,245	7,354	7,518	8,171	9,533	10,078	10,895	12,257	13,619
11	1,477	1,477	2,954	\$5,908	7,385	7,858	7,976	8,154	8,863	10,340	10,930	11,817	13,294	14,771
12	1,592	1,592	3,185	\$6,369	7,961	8,471	8,598	8,789	9,554	11,146	11,783	12,738	14,331	15,923

Poverty Guidelines: Hawaii

2019 Annual

Household /Family Size	25%	50%	75%	100%	125%	133%	135%	138%	150%	175%	185%	200%	225%	250%
1	3,595	7,190	10,785	\$14,380	17,975	19,125	19,413	19,844	21,570	25,165	26,603	28,760	32,355	35,950
2	4,865	9,730	14,595	\$19,460	24,325	25,882	26,271	26,855	29,190	34,055	36,001	38,920	43,785	48,650
3	6,135	12,270	18,405	\$24,540	30,675	32,638	33,129	33,865	36,810	42,945	45,399	49,080	55,215	61,350
4	7,405	14,810	22,215	\$29,620	37,025	39,395	39,987	40,876	44,430	51,835	54,797	59,240	66,645	74,050
5	8,675	17,350	26,025	\$34,700	43,375	46,151	46,845	47,886	52,050	60,725	64,195	69,400	78,075	86,750
6	9,945	19,890	29,835	\$39,780	49,725	52,907	53,703	54,896	59,670	69,615	73,593	79,560	89,505	99,450
7	11,215	22,430	33,645	\$44,860	56,075	59,664	60,561	61,907	67,290	78,505	82,991	89,720	100,935	112,150
8	12,485	24,970	37,455	\$49,940	62,425	66,420	67,419	68,917	74,910	87,395	92,389	99,880	112,365	124,850
9	13,755	27,510	41,265	\$55,020	68,775	73,177	74,277	75,928	82,530	96,285	101,787	110,040	123,795	137,550
10	15,025	30,050	45,075	\$60,100	75,125	79,933	81,135	82,938	90,150	105,175	111,185	120,200	135,225	150,250
11	16,295	32,590	48,885	\$65,180	81,475	86,689	87,993	89,948	97,770	114,065	120,583	130,360	146,655	162,950
12	17,565	35,130	52,695	\$70,260	87,825	93,446	94,851	96,959	105,390	122,955	129,981	140,520	158,085	175,650

Poverty Guidelines: Hawaii

2019 Monthly

Household/ Family Size	25%	50%	75%	100%	125%	133%	135%	138%	150%	175%	185%	200%	225%	250%
1	300	599	899	\$1,198	1,498	1,594	1,618	1,654	1,798	2,097	2,217	2,397	2,696	2,996
2	405	811	1,216	\$1,622	2,027	2,157	2,189	2,238	2,433	2,838	3,000	3,243	3,649	4,054
3	511	1,023	1,534	\$2,045	2,556	2,720	2,761	2,822	3,068	3,579	3,783	4,090	4,601	5,113
4	617	1,234	1,851	\$2,468	3,085	3,283	3,332	3,406	3,703	4,320	4,566	4,937	5,554	6,171
5	723	1,446	2,169	\$2,892	3,615	3,846	3,904	3,991	4,338	5,060	5,350	5,783	6,506	7,229
6	829	1,658	2,486	\$3,315	4,144	4,409	4,475	4,575	4,973	5,801	6,133	6,630	7,459	8,288
7	935	1,869	2,804	\$3,738	4,673	4,972	5,047	5,159	5,608	6,542	6,916	7,477	8,411	9,346
8	1,040	2,081	3,121	\$4,162	5,202	5,535	5,618	5,743	6,243	7,283	7,699	8,323	9,364	10,404
9	1,146	2,293	3,439	\$4,585	5,731	6,098	6,190	6,327	6,878	8,024	8,482	9,170	10,316	11,463
10	1,252	2,504	3,756	\$5,008	6,260	6,661	6,761	6,912	7,513	8,765	9,265	10,017	11,269	12,521
11	1,358	2,716	4,074	\$5,432	6,790	7,224	7,333	7,496	8,148	9,505	10,049	10,863	12,221	13,579
12	1,464	2,928	4,391	\$5,855	7,319	7,787	7,904	8,080	8,783	10,246	10,832	11,710	13,174	14,638

EXHIBIT B

FY 2021 LOCAL FUNDING REQUESTS

Jurisdiction	FY 2020 Award	FY 2021 Request
Fredericksburg	\$29,380	\$29,380
Spotsylvania	\$28,684	\$28,684
Stafford	\$32,445	\$32,445
King George	\$0.00	\$4,403
Caroline	\$1,500	\$1,500
Fauquier	\$13,613	\$13,613
Culpeper Co.	\$3,645	\$3,645
Culpeper Town	\$0.00	\$0.00
Orange	\$3,500	\$3,500
Madison	\$0.00	\$2,000
Rappahannock	\$2,147	\$2,147
Essex	\$8,500	\$8,500
King & Queen	\$4,712	\$4,712
King William	\$5,440	\$5,440
Richmond	\$2,467	\$2,467
Northumberland	\$9,056	\$9,056
Lancaster	\$0.00	\$5,600
Westmoreland	\$8,964	\$8,964
Total	\$154,053	\$166,056

Legal Aid Works
Profit & Loss Budget vs. Actual
 July 2018 through June 2019

Non County Funding History FY21 (Projected)

LEGAL AID WORKS®
 MADISON COUNTY GOVERNMENT
 2021 COUNTY FUNDING REQUEST

	Jul '20 - Jun 21
Ordinary Income/Expense	
Income	
30000 · Grants	
30100 · LSCV-State	536,189.00
30101 · LSCV-CARE	80,000.00
30102 · LSCV-BOA	90,000.00
30110 · LSNV	52,500.00
30200 · Foundation Grants	15,000.00
30300 · Local Funds	154,053.00
30310 · CDBG	8,400.00
30340 · VSDVVF	30,400.00
30350 · VSTOP	23,558.00
30400 · Title IIIB-Agencies on Aging	9,511.81
30500 · SAFE	<u>1,800.00</u>
Total 30000 · Grants	1,001,411.81
31000 · Fundraising	
31010 · Church	2,000.00
31022 · PAFD	
31023 · Bar Association Donations	5,000.00
31022 · PAFD - Other	<u>4,000.00</u>
Total 31022 · PAFD	9,000.00
31040 · FOLAW	10,000.00
31050 · Events	<u>7,500.00</u>
Total 31000 · Fundraising	28,500.00
32000 · Contributions - Unrestricted	
32100 · Donations	
32100 · Donations - Other	<u>5,000.00</u>
Total 32100 · Donations	5,000.00
32200 · Client Donations	300.00
32300 · Equal Justice Society - Monthly	2,000.00
32000 · Reserves - Other	<u>460,133.82</u>
Total 32000 · Contributions - Unrestricted	467,433.82
33000 · Donated Services	0.00
35000 · Fees, Tax Benefits	
35501 · Guardian Ad Litem Fees	15,000.00
35000 · Fees, Tax Benefits - Other	<u>0.00</u>
Total 35000 · Fees, Tax Benefits	<u>15,000.00</u>
Total Income	<u><u>1,512,345.63</u></u>

Legal Aid Works
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	<u>Jul '20 - Jun 21</u>
Gross Profit	1,512,345.63

Legal Aid Works
Profit & Loss Budget vs. Actual
July 2018 through June 2019

Non County Funding History FY21 (Projected)

LEGAL AID WORKS®
MADISON COUNTY GOVERNMENT
2021 COUNTY FUNDING REQUEST

Ordinary Income/Expense

Income

30000 · Grants

- 30100 · LSCV-State
- 30101 · LSCV-CARE
- 30102 · LSCV-BOA
- 30110 · LSNV
- 30200 · Foundation Grants
- 30300 · Local Funds
- 30310 · CDBG
- 30340 · VSDVVF
- 30350 · VSTOP
- 30400 · Title IIIB-Agencies on Aging
- 30500 · SAFE

Total 30000 · Grants

31000 · Fundraising

- 31010 · Church
- 31022 · PAFD
 - 31023 · Bar Association Donations
 - 31022 · PAFD - Other

Total 31022 · PAFD

31040 · FOLAW

31050 · Events

Total 31000 · Fundraising

32000 · Contributions - Unrestricted

- 32100 · Donations
 - 32100 · Donations - Other

Total 32100 · Donations

32200 · Client Donations

32300 · Equal Justice Society - Monthly

32000 · Reserves - Other

Total 32000 · Contributions - Unrestricted

33000 · Donated Services

35000 · Fees, Tax Benefits

35501 · Guardian Ad Litem Fees

35000 · Fees, Tax Benefits - Other

Total 35000 · Fees, Tax Benefits

Total Income

Legal Aid Works
Profit & Loss Budget vs. Actual
July 2018 through June 2019

Gross Profit

Legal Aid Works
Profit & Loss Budget vs. Actual
July 2018 through June 2019

Non County Funding History FY21 (Projected)

LEGAL AID WORKS®
MADISON COUNTY GOVERNMENT
2021 COUNTY FUNDING REQUEST

Ordinary Income/Expense

Income

30000 · Grants

30100 · LSCV-State

30101 · LSCV-CARE

30102 · LSCV-BOA

30110 · LSNV

30200 · Foundation Grants

30300 · Local Funds

30310 · CDBG

30340 · VSDVVF

30350 · VSTOP

30400 · Title IIIB-Agencies on Aging

30500 · SAFE

Total 30000 · Grants

31000 · Fundraising

31010 · Church

31022 · PAFD

31023 · Bar Association Donations

31022 · PAFD - Other

Total 31022 · PAFD

31040 · FOLAW

31050 · Events

Total 31000 · Fundraising

32000 · Contributions - Unrestricted

32100 · Donations

32100 · Donations - Other

Total 32100 · Donations

32200 · Client Donations

32300 · Equal Justice Society - Monthly

32000 · Reserves - Other

Total 32000 · Contributions - Unrestricted

33000 · Donated Services

35000 · Fees, Tax Benefits

35501 · Guardian Ad Litem Fees

35000 · Fees, Tax Benefits - Other

Total 35000 · Fees, Tax Benefits

Total Income

Legal Aid Works
Profit & Loss Budget vs. Actual
July 2018 through June 2019

Gross Profit

Legal Aid Works
Profit & Loss Budget vs. Actual
July 2018 through June 2019

Non County Funding History FY21 (Projected)

LEGAL AID WORKS®
MADISON COUNTY GOVERNMENT
2021 COUNTY FUNDING REQUEST

Ordinary Income/Expense

Income

30000 · Grants

- 30100 · LSCV-State
- 30101 · LSCV-CARE
- 30102 · LSCV-BOA
- 30110 · LSNV
- 30200 · Foundation Grants
- 30300 · Local Funds
- 30310 · CDBG
- 30340 · VSDVVF
- 30350 · VSTOP
- 30400 · Title IIIB-Agencies on Aging
- 30500 · SAFE

Total 30000 · Grants

31000 · Fundraising

- 31010 · Church
- 31022 · PAFD
 - 31023 · Bar Association Donations
 - 31022 · PAFD - Other

Total 31022 · PAFD

31040 · FOLAW

31050 · Events

Total 31000 · Fundraising

32000 · Contributions - Unrestricted

- 32100 · Donations
 - 32100 · Donations - Other

Total 32100 · Donations

32200 · Client Donations

32300 · Equal Justice Society - Monthly

32000 · Reserves - Other

Total 32000 · Contributions - Unrestricted

33000 · Donated Services

35000 · Fees, Tax Benefits

35501 · Guardian Ad Litem Fees

35000 · Fees, Tax Benefits - Other

Total 35000 · Fees, Tax Benefits

Total Income

Legal Aid Works
Profit & Loss Budget vs. Actual
July 2018 through June 2019

Gross Profit

Legal Aid Works
Profit & Loss Budget vs. Actual
 July 2018 through June 2019

Non County Funding History FY19 (Actual)

LEGAL AID WORKS®
 MADISON COUNTY GOVERNMENT
 2021 COUNTY FUNDING REQUEST

	Jul '18 - Jun 19	Budget
Ordinary Income/Expense		
Income		
30000 - Grants		
30100 - LSCV-State	536,189.04	536,189.04
30101 - LSCV-CARE	0.00	0.00
30102 - LSCV-BOA	90,000.00	90,000.00
30103 - VOCA-DCJS	233,567.11	233,567.11
30110 - LSNV	50,000.04	50,000.04
30200 - Foundation Grants	30,650.00	7,500.00
30300 - Local Funds	154,053.00	154,053.00
30310 - CDBG	8,400.00	8,400.00
30340 - VSDVVF	30,400.00	30,400.00
30350 - VSTOP	23,558.00	23,558.00
30400 - Title IIIB-Agencies on Aging	5,535.50	7,308.60
30450 - Quin Rivers, Inc.	0.00	0.00
30500 - SAFE	1,800.00	1,800.00
30900 - United Way-RUW		
30905 - United Way Donations	2,453.51	0.00
30900 - United Way-RUW - Other	52,000.00	52,000.00
Total 30900 - United Way-RUW	54,453.51	52,000.00
30910 - United Way - Piedmont	3,813.39	813.39
Total 30000 - Grants	1,222,419.59	1,195,589.18
31000 - Fundraising		
31010 - Church	3,700.00	2,500.00
31022 - AFLAW (old PAFD)	4,997.80	6,000.00
31023 - Bar Association Donations	5,000.00	10,000.00
31040 - FOLAW	14,669.02	10,000.00
31050 - Events	22,299.66	7,000.00
Total 31000 - Fundraising	50,666.48	35,500.00
32000 - Contributions - Unrestricted		
32100 - Donations		
32101 - Corporate	1,977.77	0.00
32102 - Organization	1,557.51	0.00
32106 - Give Local Piedmont	9,636.78	0.00
32100 - Donations - Other	35,792.99	4,000.00
Total 32100 - Donations	48,965.05	4,000.00
32200 - Client Donations	732.25	300.00
32300 - Equal Justice Society - Monthly	4,297.58	800.00
Total 32000 - Contributions - Unrestricted	53,994.88	5,100.00
33000 - Donated Services	168,089.25	0.00

Legal Aid Works
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	<u>Jul '18 - Jun 19</u>	<u>Budget</u>
35000 · Fees, Tax Benefits		
35500 · Attorney Fees	0.00	0.00
35501 · Guardian Ad Litem Fees	27,707.30	13,000.00
35000 · Fees, Tax Benefits - Other	0.00	0.00
Total 35000 · Fees, Tax Benefits	<u>27,707.30</u>	<u>13,000.00</u>
Total Income	1,522,877.50	1,249,189.18
Expense		
51000 · Fundraising Expense		
51100 · Events	2,050.36	4,500.00
51200 · Letter Campaigns	1,400.00	1,400.00
51300 · Promotion	529.43	3,080.00
Total 51000 · Fundraising Expense	<u>3,979.79</u>	<u>8,980.00</u>
52000 · Subscriptions/Services		
52010 · Kemps	7,612.64	8,472.00
52020 · Online Backup	199.00	400.00
52030 · Web Hosting	233.32	0.00
Total 52000 · Subscriptions/Services	<u>8,044.96</u>	<u>8,872.00</u>
52500 · Misc Expense		
52501 · Discretionary Fund	0.00	0.00
52500 · Misc Expense - Other	-268.21	
Total 52500 · Misc Expense	<u>-268.21</u>	<u>0.00</u>
52800 · Depreciation Expense	3,327.47	
53000 · Dues and Fees	5,715.49	5,500.00
53602 · Litigation Expense	0.00	5,000.00
53603 · Language Access	0.00	500.00
53604 · Hased Fund-Foundation Grant	3,963.99	5,000.00
54000 · Supplies	7,414.34	9,000.00
54100 · Printing and Reproduction	2,961.97	3,000.00
55000 · Library	2,870.19	4,000.00
56000 · Postage	3,395.43	3,500.00
57000 · Travel		
57100 · Statewide Conference	6,065.26	6,000.00
57000 · Travel - Other	16,975.40	20,000.00
Total 57000 · Travel	<u>23,040.66</u>	<u>26,000.00</u>
57500 · Professional Development	4,856.81	10,000.00
59000 · Professional Fees		
59100 · Accounting	4,000.00	4,000.00
59200 · Logo/Webdesign/Media	0.00	0.00
59300 · Payroll Service Fees	3,580.11	2,700.00
59400 · Insurance Service Fees	1,886.00	1,700.00
59500 · Investment Management	109.69	300.00
59000 · Professional Fees - Other	386.78	400.00
Total 59000 · Professional Fees	<u>9,962.58</u>	<u>9,100.00</u>
60000 · Rent	69,600.00	69,600.00
61000 · Repairs and Maintenance		

Legal Aid Works
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	<u>Jul '18 - Jun 19</u>	<u>Budget</u>
61100 · Building and Facilities	3,683.24	4,740.00
61200 · Computers, Copiers, Equipment	19,754.85	19,000.00
Total 61000 · Repairs and Maintenance	23,438.09	23,740.00
61400 · Furnishings, Equipmt, Software	5,588.78	3,500.00
61500 · Equipment Rental	411.48	1,000.00
62000 · Utilities		
62100 · Electric	2,635.50	3,000.00
62200 · Gas	416.93	700.00
62300 · Internet	5,058.86	5,000.00
62500 · Telephone	8,535.40	8,000.00
62600 · Trash Service	60.00	50.00
62700 · Water	1,254.12	955.00
Total 62000 · Utilities	17,960.81	17,705.00
64000 · Taxes and Licenses	981.25	800.00
66000 · Payroll Expenses		
66100 · Salaries		
66110 · Change in Accrued Vacation	8,986.56	
66100 · Salaries - Other	935,394.08	993,348.68
Total 66100 · Salaries	944,380.64	993,348.68
66210 · Social Security - Employer	54,519.93	61,587.63
66220 · Medicare Expenses - Employer	12,751.25	14,403.56
66300 · Employee Benefits		
66310 · Health Insurance	84,778.70	103,463.04
66311 · HRA Payments	46,542.95	52,000.00
66312 · Flex Benefits	0.00	0.00
66320 · Disability	7,600.97	6,384.24
66330 · Life Insurance	3,045.22	2,706.48
66300 · Employee Benefits - Other	0.00	0.00
Total 66300 · Employee Benefits	141,967.84	164,553.76
Total 66000 · Payroll Expenses	1,153,619.66	1,233,893.63
66700 · Interns/Temp Workers	14,777.50	
67000 · Program Insurance	12,630.57	10,000.00
69000 · Service Charges	539.64	300.00
69500 · Donated Services Expense		
69510 · Events	0.00	0.00
69530 · Library Law Books	390.00	0.00
69570 · Professional Services	0.00	0.00
69590 · Travel	3,460.60	0.00
69500 · Donated Services Expense - Other	164,208.65	0.00
Total 69500 · Donated Services Expense	168,059.25	0.00
Total Expense	1,546,872.50	1,458,990.63
Net Ordinary Income	-23,995.00	-209,801.45
Other Income/Expense		
Other Income		
70000 · Other Income		

Legal Aid Works Profit & Loss Budget vs. Actual

July 2018 through June 2019

	<u>Jul '18 - Jun 19</u>	<u>Budget</u>
70100 - Interest	1,808.37	0.00
71000 - Investment Income	14,789.64	0.00
Total 70000 - Other Income	<u>16,598.01</u>	<u>0.00</u>
Total Other Income	16,598.01	0.00
Other Expense		
80000 - Other Expense		
81000 - Investment Loss	7,701.57	0.00
Total 80000 - Other Expense	<u>7,701.57</u>	<u>0.00</u>
Total Other Expense	<u>7,701.57</u>	<u>0.00</u>
Net Other Income	8,896.44	0.00
Net Income	<u><u>-15,098.56</u></u>	<u><u>-209,801.45</u></u>

Legal Aid Works
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

Non County Funding History FY20 (YTD)

LEGAL AID WORKS®
 MADISON COUNTY GOVERNMENT
 2021 COUNTY FUNDING REQUEST

	Jul '19 - Jun 20	Budget
Ordinary Income/Expense		
Income		
30000 · Grants		
30100 · LSCV-State	312,776.47	536,189.00
30101 · LSCV-CARE	46,666.69	80,000.00
30102 · LSCV-BOA	52,500.00	90,000.00
30103 · VOCA-DCJS	0.00	0.00
30110 · LSNV	27,499.98	52,500.00
30200 · Foundation Grants	28,500.00	15,000.00
30300 · Local Funds	82,507.00	154,053.00
30310 · CDBG	1,568.00	8,400.00
30340 · VSDVVF	17,579.65	30,400.00
30350 · VSTOP	0.00	23,558.00
30400 · Title IIIB-Agencies on Aging	4,110.62	6,000.00
30450 · Quin Rivers, Inc.	0.00	0.00
30500 · SAFE	255.00	1,800.00
30900 · United Way-RUW		
30905 · United Way Donations	1,014.58	0.00
30900 · United Way-RUW - Other	18,908.00	52,000.00
Total 30900 · United Way-RUW	19,922.58	52,000.00
30910 · United Way - Piedmont	0.00	0.00
Total 30000 · Grants	593,885.99	1,049,900.00
31000 · Fundraising		
31010 · Church	1,600.00	2,000.00
31022 · AFLAW (old PAFD)	4,632.72	4,000.00
31023 · Bar Association Donations	1,000.00	5,000.00
31040 · FOLAW	22,855.36	10,000.00
31050 · Events	18,895.36	7,500.00
Total 31000 · Fundraising	48,983.44	28,500.00
31100 · Miscellaneous Income	524.75	
32000 · Contributions - Unrestricted		
32100 · Donations		
32101 · Corporate	0.00	0.00
32102 · Organization	405.51	0.00
32106 · Give Local Piedmont	0.00	0.00
32100 · Donations - Other	150.00	5,000.00
Total 32100 · Donations	555.51	5,000.00
32200 · Client Donations	543.46	300.00
32300 · Equal Justice Society - Monthly	1,895.15	2,000.00

Legal Aid Works

Profit & Loss Budget vs. Actual

July 2019 through June 2020

	<u>Jul '19 - Jun 20</u>	<u>Budget</u>
Total 32000 · Contributions - Unrestricted	2,994.12	7,300.00
33000 · Donated Services	1,883.32	0.00
35000 · Fees, Tax Benefits		
35500 · Attorney Fees	0.00	0.00
35501 · Guardian Ad Litem Fees	18,502.50	15,000.00
35000 · Fees, Tax Benefits - Other	0.00	0.00
Total 35000 · Fees, Tax Benefits	<u>18,502.50</u>	<u>15,000.00</u>
Total Income	<u>666,774.12</u>	<u>1,100,700.00</u>
Expense		
51000 · Fundraising Expense		
51100 · Events	36.38	2,500.00
51200 · Letter Campaigns	932.92	1,500.00
51300 · Promotion	50.02	1,000.00
Total 51000 · Fundraising Expense	<u>1,019.32</u>	<u>5,000.00</u>
52000 · Subscriptions/Services		
52010 · Kemps	5,325.36	10,952.00
52020 · Online Backup	0.00	100.00
52030 · Web Hosting	116.68	350.00
Total 52000 · Subscriptions/Services	<u>5,442.04</u>	<u>11,402.00</u>
52500 · Misc Expense		
52501 · Discretionary Fund	281.14	1,030.00
52500 · Misc Expense - Other	0.73	
Total 52500 · Misc Expense	<u>281.87</u>	<u>1,030.00</u>
53000 · Dues and Fees	7,147.56	6,600.00
53602 · Litigation Expense	0.00	0.00
53603 · Language Access	0.00	0.00
53604 · Heses Fund-Foundation Grant	1,429.57	5,000.00
54000 · Supplies	3,731.81	7,440.00
54100 · Printing and Reproduction	1,856.33	3,100.00
55000 · Library	1,910.72	3,000.00
56000 · Postage	2,084.57	2,700.00
57000 · Travel		
57100 · Statewide Conference	6,910.17	6,900.00
57000 · Travel - Other	12,264.64	16,500.00
Total 57000 · Travel	<u>19,174.81</u>	<u>23,400.00</u>
57500 · Professional Development	2,993.34	5,200.00
59000 · Professional Fees		
59100 · Accounting	4,000.00	4,000.00
59200 · Logo/Webdesign/Media	0.00	0.00
59300 · Payroll Service Fees	1,532.20	3,165.00
59400 · Insurance Service Fees	1,832.00	2,066.00
59500 · Investment Management	124.67	300.00
59000 · Professional Fees - Other	350.00	400.00
Total 59000 · Professional Fees	<u>7,838.87</u>	<u>9,931.00</u>
60000 · Rent	41,300.00	71,100.00

Legal Aid Works
Profit & Loss Budget vs. Actual
July 2019 through June 2020

	<u>Jul '19 - Jun 20</u>	<u>Budget</u>
61000 · Repairs and Maintenance		
61100 · Building and Facilities	231.13	1,740.00
61200 · Computers, Copiers, Equipment	15,658.49	20,949.00
Total 61000 · Repairs and Maintenance	<u>15,889.62</u>	<u>22,689.00</u>
61400 · Furnishings, Equipmt, Software	4,428.28	9,400.00
61500 · Equipment Rental	308.61	1,000.00
62000 · Utilities		
62100 · Electric	1,312.65	3,000.00
62200 · Gas	139.39	700.00
62300 · Internet	2,696.56	6,000.00
62500 · Telephone	3,740.36	8,375.00
62600 · Trash Service	20.00	60.00
62700 · Water	701.85	1,200.00
Total 62000 · Utilities	<u>8,610.81</u>	<u>19,335.00</u>
64000 · Taxes and Licenses	538.47	950.00
66000 · Payroll Expenses		
66100 · Salaries	542,627.25	1,027,948.00
66210 · Social Security - Employer	31,259.37	63,732.78
66220 · Medicare Expenses - Employer	7,310.68	14,905.25
66300 · Employee Benefits		
66310 · Health Insurance	60,191.15	116,335.80
66311 · HRA Payments	30,074.69	58,080.00
66312 · Flex Benefits	0.00	0.00
66320 · Disability	3,883.97	6,651.24
66330 · Life Insurance	1,551.17	2,824.08
66300 · Employee Benefits - Other	0.00	0.00
Total 66300 · Employee Benefits	<u>95,700.98</u>	<u>183,891.12</u>
Total 66000 · Payroll Expenses	<u>676,898.28</u>	<u>1,290,477.15</u>
66700 · Interns/Temp Workers	1,012.50	
67000 · Program Insurance	11,037.43	12,492.48
69000 · Service Charges	320.24	450.00
69500 · Donated Services Expense		
69530 · Library Law Books	410.00	0.00
69590 · Travel	1,473.32	0.00
69500 · Donated Services Expense - Other	0.00	0.00
Total 69500 · Donated Services Expense	<u>1,883.32</u>	<u>0.00</u>
Total Expense	<u>817,138.37</u>	<u>1,511,696.63</u>
Net Ordinary Income	-150,364.25	-410,996.63
Other Income/Expense		
Other Income		
70000 · Other Income		
70100 · Interest	2,092.06	0.00
71000 · Investment Income	40.04	0.00
Total 70000 · Other Income	<u>2,132.10</u>	<u>0.00</u>
Total Other Income	<u>2,132.10</u>	<u>0.00</u>

Legal Aid Works Profit & Loss Budget vs. Actual

July 2019 through June 2020

	<u>Jul '19 - Jun 20</u>	<u>Budget</u>
Other Expense		
80000 - Other Expense		
81000 - Investment Loss	0.00	0.00
Total 80000 - Other Expense	<u>0.00</u>	<u>0.00</u>
Total Other Expense	<u>0.00</u>	<u>0.00</u>
Net Other Income	2,132.10	0.00
Net Income	<u><u>-148,232.15</u></u>	<u><u>-410,996.63</u></u>

Legal Aid Works

**Financial Statements
and
Accompanying Information
for the year ended
June 30, 2019
(With comparative financial information for
the year ended June 30, 2018)**

Legal Aid Works

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Frank Barcalow CPA, P.L.L.C.

Independent Auditor's Report

Board of Directors
Legal Aid Works
Fredericksburg, Virginia

Report on Financial Statements

We have audited the accompanying financial statements of Legal Aid Works (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Legal Aid Works as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Legal Aid Works's 2018 financial statements, and our report dated August 10, 2018, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of support, revenue and expenses is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Frank Barcalow CPA P.L.L.C.

Richmond, Virginia

August 1, 2019

Legal Aid Works

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Statement of Financial Position

June 30, 2019

(with comparative totals for the year ended June 30, 2018)

Assets	<u>2019</u>	<u>2018</u>
Current assets		
Cash and cash equivalents	\$ 815,326	\$ 807,420
Investment	62,568	54,205
Accounts receivable	84,764	112,876
Prepaid expenses	28,744	24,015
Client escrow deposits	1,618	1,722
Total current assets	<u>993,020</u>	<u>1,000,238</u>
 Property and equipment		
Furniture, fixtures and equipment	62,008	62,578
Law Libraries	2,331	2,331
	<u>64,339</u>	<u>64,909</u>
Less: accumulated depreciation	(51,966)	(53,288)
Total property and equipment	<u>12,373</u>	<u>11,621</u>
 Other non-current assets: deposits	<u>5,875</u>	<u>5,930</u>
 Total assets	 <u>\$ 1,011,268</u>	 <u>\$ 1,017,789</u>
 Liabilities and net assets		
Current liabilities		
Accounts payable	\$ 2,718	\$ 3,425
Accrued vacation	34,814	25,828
Deferred revenue	4,167	4,167
Client escrow deposits	1,618	1,722
Total current liabilities	<u>43,317</u>	<u>35,142</u>
 Commitments		
Net assets		
Without donor restrictions	<u>967,951</u>	<u>982,647</u>
 Total liabilities and net assets	 <u>\$ 1,011,268</u>	 <u>\$ 1,017,789</u>

See notes to financial statements.

Legal Aid Works

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Statement of Activities

For the Year Ended June 30, 2019

(with summarized totals for the year ended June 30, 2018)

	Without Donor Restrictions	With Donor Restrictions	2019 Total	2018 Total
Support and revenue				
Grants and other support	\$ -	\$ 1,264,796	\$ 1,264,796	\$ 1,285,405
Investment income	8,897	-	8,897	15,134
Donated services	168,089	-	168,089	179,139
Contributions	89,992	-	89,992	243,356
	<u>266,978</u>	<u>1,264,796</u>	<u>1,531,774</u>	<u>1,723,034</u>
Net assets released from restrictions Expiration of time or purpose restrictions	<u>1,264,796</u>	<u>(1,264,796)</u>	<u>-</u>	<u>-</u>
Total support and revenue	<u>1,531,774</u>	<u>-</u>	<u>1,531,774</u>	<u>1,723,034</u>
Expenses				
Program services				
Legal assistance	1,279,300	-	1,279,300	1,190,294
Supporting services				
Management and general	226,480	-	226,480	206,455
Fund-raising expenses	40,690	-	40,690	30,694
	<u>1,546,470</u>	<u>-</u>	<u>1,546,470</u>	<u>1,427,443</u>
Total expenses	<u>1,546,470</u>	<u>-</u>	<u>1,546,470</u>	<u>1,427,443</u>
Change in net assets	(14,696)	-	(14,696)	295,591
Net assets at beginning of year	<u>982,647</u>	<u>-</u>	<u>982,647</u>	<u>687,056</u>
Net assets at end of year	<u>\$ 967,951</u>	<u>\$ -</u>	<u>\$ 967,951</u>	<u>\$ 982,647</u>

See notes to financial statements.

Legal Aid Works

Statement of Functional Expenses
For the Year Ended June 30, 2019
 (with summarized totals for the year ended June 30, 2018)

	Program Services	Supporting Services	Fundraising Expense	2019 Total Expenses	2018 Total Expenses
Salaries	\$ 760,908	\$ 153,509	\$ 29,964	\$ 944,381	\$ 851,218
Fringe benefits	170,761	33,772	6,592	211,125	197,395
Temporary staffing	8,797	5,981	-	14,778	11,011
Donated services	164,209	-	-	164,209	179,139
Rent	59,160	10,440	-	69,600	69,158
Utilities	8,011	1,414	-	9,425	9,479
Consumables	8,820	1,556	-	10,376	9,630
Postage	2,390	449	154	2,993	3,528
Equipment maintenance	19,922	3,516	-	23,438	18,319
Telephone	7,255	1,280	-	8,535	7,767
Program travel	22,526	3,975	-	26,501	18,321
Training	4,857	-	-	4,857	7,842
Library maintenance	3,260	-	-	3,260	2,687
Insurance	10,736	1,895	-	12,631	10,922
Dues and fees	5,715	-	-	5,715	5,068
Fundraising expenses	-	-	3,980	3,980	2,240
Miscellaneous expense	4,320	897	-	5,217	2,752
Professional fees	496	7,581	-	8,077	7,605
Software costs	8,045	-	-	8,045	7,880
Depreciation	3,112	215	-	3,327	2,050
Equipment purchases	5,589	-	-	5,589	2,972
Equipment rental	411	-	-	411	460
	<u>\$ 1,279,300</u>	<u>\$ 226,480</u>	<u>\$ 40,690</u>	<u>\$ 1,546,470</u>	<u>\$ 1,427,443</u>

See notes to financial statements.

Legal Aid Works

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Statement of Cash Flows For the Year Ended June 30, 2019 (with comparative totals for the year ended June 30, 2018)

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Change in net assets	\$ (14,696)	\$ 295,591
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used by) operating activities		
Depreciation	3,327	2,050
(Increase) decrease in accounts receivables	28,113	(21,009)
(Increase) decrease in prepaid expenses	(4,730)	(2,521)
(Increase) decrease in deposits	55	-
Increase (decrease) in accounts payable	(717)	(932)
Increase (decrease) in deferred revenue	-	4,167
Increase (decrease) in accrued vacation	8,987	(4,662)
Net cash provided by (used by) operations	<u>20,339</u>	<u>272,684</u>
Cash flows used in investing activities		
Additions to property and equipment	(4,080)	(9,705)
Change in investments	(8,363)	(13,416)
Net cash provided by (used by) investing activities	<u>(12,443)</u>	<u>(23,121)</u>
Net increase (decrease) in cash and cash equivalents	7,896	249,563
Cash and cash equivalents, beginning of year	<u>807,420</u>	<u>557,857</u>
Cash and cash equivalents, end of year	<u>\$ 815,316</u>	<u>\$ 807,420</u>

See notes to financial statements.

Legal Aid Works

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Notes to Financial Statements June 30, 2019

Note 1 - Nature of organization and summary of significant accounting policies

Nature of organization

Legal Aid Works (LAW), is a non-profit corporation organized for the purpose of providing legal assistance in non-criminal proceedings on matters to persons financially unable to afford legal assistance in Fredericksburg, Virginia and sixteen counties of the Rappahannock River watershed. LAW is principally funded through grants from Legal Services Corporation of Virginia, a non-profit corporation at the state level.

Promises to give

Contributions are recognized when the donor makes a promise to give to the Corporation that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

The Corporation uses the allowance method to determine uncollectible unconditional promises receivable. Historically, there have not been significant differences between the amounts allocated and collected, accordingly, no provision has been made for uncollectible amounts

Basis of presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States. Under these accounting principles, LAW is required to report information regarding its financial position and activities using two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Advertising

Advertising costs are expensed as incurred. There was no advertising expense in the current year.

Cash equivalents

For purposes of the Statement of Cash Flows, LAW considers highly liquid debt instruments purchased with an original maturity of three months or less to be a cash equivalent.

Notes to Financial Statements June 30, 2019

Note 1 - Summary of significant accounting policies (continued)

Grant support

The Corporation recognizes grant funds as awarded. In accordance with the terms of its contract, LAW may use unexpended funds in future periods to the extent that expenses incurred are in compliance with the specified terms of the contract.

Property and equipment

Property and equipment is carried at cost and depreciated under the straight-line method over the estimated useful lives of the assets, ranging from three to fifteen years.

The Corporation capitalizes equipment purchased with a cost exceeding \$1,000. Any expenditures under \$1,000 are expensed as incurred.

Property donated to LAW is recorded at its market value at the time of receipt. The value of donated property and equipment is depreciated over the useful life of the asset.

Law library

The Corporation capitalizes the cost of books, reference materials and multiple volume sets of law books. Depreciation on the law library is computed on the straight-line method over an estimated life of fifteen years.

Allocation of expenses

In some cases common expenses are incurred which support the work performed under more than one grant or contract. Allocation of such expenses is as agreed upon by the funding sources or, in absence of an agreement, on the basis which appears most reasonable to the Corporation.

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated between the program and supporting services benefitted.

Investments

The investments consist of marketable securities and are presented in the financial statements at fair value based on quoted prices in active markets (all Level 1 measurements). Market risk could occur and is dependent on the future changes in market prices of the investments held. The cost of the original investment was \$25,000 and the fair market value at 2019 totaled \$62,568 and for 2018 fair market value was \$54,205. Unrealized losses totaled \$(386) for the year and investment income totaled \$2,494 for the current year. Additional contributions to the investment totaled \$6,702 during the current year.

Legal Aid Works

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Notes to Financial Statements June 30, 2019

Note 1 - Summary of significant accounting policies (concluded)

Income taxes

LAW is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from Virginia income taxes. In addition, LAW has been determined not to be a "private foundation" within the meaning of Section 509(a) of the Code. The Corporation's income tax returns are potentially subject to examination by the Internal Revenue Service generally for three years after being filed. The Association has no uncertain tax positions for the current year or prior year.

Note 2 - Donated services

Donated services for the current year are recognized as both support and expenses. Donated services are valued as follows:

Attorneys at \$225 per hour	\$	76 291
Paralegals and law clerks at \$100 per hour		79 500
Other volunteers at \$10 per hour		8 372
Donated supplies		<u>3 926</u>
	\$	<u>168 089</u>

Note 3 - Commitments

According to three leases for the rental of office space in effect at June 30, 2019, the minimum annual rental payments over the remaining terms of the leases are as follows:

2020	\$	68 900
2021		59 400
2022		63 600
2023		<u>48 000</u>
Total	\$	<u>239 900</u>

All of the leases may be terminated by LAW if aggregate funding decrease by the following levels:

Tappahannock	\$	100 000
Culpeper	\$	100 000
Fredericksburg	\$	100 000

Lease expense aggregated \$69,600 for the year ended June 30, 2019.

Legal Aid Works
Notes to Financial Statements
June 30, 2019

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Note 4 - Accumulated depreciation

Accumulated depreciation by classes of property is shown in the following tabulation.

	June 30	
	<u>2019</u>	<u>2018</u>
Furniture, fixtures and equipment	\$ 49 635	\$ 50 957
Law libraries	<u>2 331</u>	<u>2 331</u>
	<u>\$ 51 966</u>	<u>\$ 53 288</u>

Depreciation expense for the current year was \$3,327.

Note 5 - Concentration of credit risk

Financial instruments which potentially subject the Corporation to concentration of credit risk consist principally of cash and cash equivalents and unsecured receivables. The cash and cash equivalents is insured by the Federal Deposit Insurance Corporation up to \$250,000 for the year ended June 30, 2019 and 2018. Balances may exceed the insured limits from time to time, but management does not believe there is risk. Accounts receivable are amounts due from grantors and other sources. Management believes there is no significant credit risk because of the close monitoring of the receivables.

Note 6 - Concentration of funding

The Corporation's operations are funded principally through general purpose contracts from Legal Services Corporation of Virginia. Legal Services Corporation of Virginia provides 46% of funding and a Department of Justice Grants which provided an additional 19% of total funding.

Note 7 - Retirement plan

The Corporation has a voluntary tax deferred annuity plan for all qualified employees. For the current year the Corporation did not make any contributions to the plan.

Note 8 - Net assets with donor restrictions

Net assets released by satisfying the time or purpose restrictions for the current year are as follows:

Grants and other support	\$ <u>1 264 796</u>
--------------------------	---------------------

Note 9 - Comparative amounts

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Corporation's financial statements for the year ended June 30, 2018, from which the summarized information was derived.

Notes to Financial Statements June 30, 2019

Note 10 - Fair value measurements

The Corporation records fair value adjustments to certain assets and liabilities and determines fair value disclosures. The fair value of certain assets and liabilities is an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. Three levels of the fair value hierarchy under this standard based on these three types of inputs are as follows:

Level 1 - Valuation is based on quoted prices in active markets for identical assets and liabilities.

Level 2 - Valuation is based on observable inputs including quoted prices in active markets for similar assets and liabilities, quoted prices for identical or similar assets and liabilities in less active markets, and model-based valuation techniques for which significant assumptions can be derived primarily from or corroborated by observable data in the market.

Level 3 - Valuation is based on model-based techniques that use one or more significant inputs or assumptions that are unobservable in the market.

All investments and liabilities were measured at fair value by level one valuation, because they generally provide the most reliable evidence of fair value.

Note 11 - Subsequent events

In preparing these financial statements, the Corporation has evaluated events and transactions for potential recognition or disclosure through August 1, 2019 the date the financial statements were issued.

Note 12 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash and cash equivalents	\$	815 326
Certificates of deposits		62 568
Accounts receivable		<u>84 764</u>
Less: donor restrictions		<u>-</u>
	\$	<u><u>962 658</u></u>

Note 13 - Change in Accounting Principle

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) "Presentation of Financial Statements of Not-for-Profit Entities". The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. We have implemented ASU 2016-14 and have adjusted the presentation in these consolidated financial statements accordingly. The ASU has been applied retrospectively to all periods presented, but there were no changes to net assets.

Accompanying Information

Legal Aid Works

**Statement of Support, Revenue, Expenses and Changes in Net Assets
For the Year Ended June 30, 2019
(with summarized totals for the year ended June 30, 2018)**

	Legal Services of Virginia	Legal Services of N. Virginia Sub-grant	Property and Equipment	United Way	Title III	Local Funds	General Funds	Total 2019	Total 2018
Support and revenue									
Grants and contracts	\$ 626,189	\$ 50,000	\$ -	\$ 58,267	\$ 5,536	\$ 154,053	\$ 105,226	\$ 999,271	\$ 989,106
Community Development Block Grant	-	-	-	-	-	-	8,400	8,400	8,373
Department of Justice Grant	-	-	-	-	-	-	257,125	257,125	287,926
Donated services	-	-	-	-	-	-	168,089	168,089	179,139
Investment income	-	-	-	-	-	-	8,897	8,897	15,134
Contributions	-	-	-	-	-	-	89,992	89,992	242,893
Attorney fees	-	-	-	-	-	-	-	-	463
Total support and revenue	626,189	50,000	-	58,267	5,536	154,053	637,729	1,531,774	1,723,034
Expenses									
Salaries	433,649	34,067	-	39,699	4,546	104,962	327,458	944,381	851,218
Fringe benefits	96,946	7,741	-	9,021	990	23,850	72,577	211,125	197,395
Temporary staffing	6,786	542	-	631	-	1,669	5,149	14,778	11,011
Donated services	-	-	-	-	-	-	164,209	164,209	179,139
Rent	31,960	2,552	-	2,974	-	7,863	24,252	69,600	69,158
Utilities	4,328	346	-	403	-	1,065	3,284	9,425	9,479
Consumables	4,765	380	-	443	-	1,172	3,616	10,376	9,630
Postage	1,374	110	-	128	-	338	1,043	2,993	3,528
Equipment maintenance	10,762	859	-	1,001	-	2,648	8,167	23,438	18,319
Telephone	3,919	313	-	365	-	964	2,974	8,535	7,767
Program travel	12,169	972	-	1,132	-	2,994	9,234	26,501	18,321
Training	2,230	178	-	208	-	549	1,692	4,857	7,842
Library maintenance	1,497	120	-	139	-	368	1,136	3,260	2,687
Insurance	5,800	463	-	540	-	1,427	4,401	12,631	10,922
Dues and fees	2,624	210	-	244	-	646	1,991	5,715	5,068
Fundraising expense	1,828	146	-	170	-	450	1,387	3,980	2,240
Miscellaneous	2,396	191	-	223	-	589	1,818	5,217	2,752
Professional fees	3,709	296	-	345	-	912	2,814	8,077	7,605
Software costs	3,694	295	-	344	-	909	2,803	8,045	7,880
Depreciation	-	-	3,327	-	-	-	-	3,327	2,050
Equipment purchases	2,566	205	-	239	-	631	1,948	5,589	2,972
Equipment rental	188	15	-	18	-	46	144	411	460
Total expenses	633,190	50,000	3,327	58,267	5,536	154,053	642,097	1,546,470	1,427,443
Change in net assets	(7,001)	-	(3,327)	-	-	-	(4,368)	(14,696)	295,591
Net assets at beginning of year	91,715	-	11,621	-	-	-	879,311	982,647	687,056
Acquisition of property and equipment	-	-	4,079	-	-	-	(4,079)	-	-
Net assets at end of year	\$ 84,714	\$ -	\$ 12,373	\$ -	\$ -	\$ -	\$ 870,864	\$ 967,951	\$ 982,647

Legal Aid Works
Local Funding Awards & Budgets

PD9
PD16

Jurisdiction FY19 Cty Awards FY19 Closed cases FY19 Clients served FY19 Lump Recove FY19 Mthly Recoverie FY19 Avoided FY19 Mthly Avoided

Caroline	\$1,500	39	116	\$0.00	\$1,071.00	\$4,820.00	\$146.00
City of Fredericksburg	\$29,380	66	202	\$0.00	\$0.00	\$699.21	\$0.00
Culpeper Co.	\$3,645	66	234	\$0.00	\$644.64	\$4,500.00	\$0.00
Essex	\$8,500	106	194	\$17,329.60	\$771.00	\$25.00	\$216.00
Fauquier	\$13,613	36	98	\$0.00	\$0.00	\$0.00	\$0.00
King George	\$0	18	41	\$0.00	\$0.00	\$1,240.00	\$0.00
King & Queen	\$4,712	17	17	\$0.00	\$800.00	\$0.00	\$0.00
King William	\$5,440	24	47	\$0.00	\$0.00	\$0.00	\$0.00
Lancaster	\$0	35	51	\$30,297.00	\$2,721.00	\$0.00	\$0.00
Madison	\$0	4	15	\$0.00	\$0.00	\$560.00	\$0.00
Northumberland	\$9,056	44	94	\$37,145.00	\$2,210.00	\$0.00	\$0.00
Orange	\$3,500	15	65	\$1,504.00	\$2,952.00	\$0.00	\$0.00
Rappahannock	\$2,147	3	7	\$0.00	\$0.00	\$7,900.00	\$0.00
Richmond	\$2,467	36	78	\$42,430.00	\$2,331.00	\$100,000.00	\$0.00
Spotsylvania	\$28,684	131	386	\$11,615.17	\$8,315.63	\$158,962.85	\$0.00
Stafford	\$32,445	127	427	\$25,240.60	\$8,312.00	\$102,295.08	\$0.00
Westmoreland	\$8,964	38	90	\$12,447.00	\$0.00	\$0.00	\$0.00
Total	\$154,053	805	2162	\$178,008.37	\$30,128.27	\$381,002.14	\$362.00

\$361,539.24 \$4,344.00

PD9-Culpeper \$22,905
PD16-Fred \$92,009
Tapp office \$39,139

Total Awards

\$178,008.37 \$539,547.61 Total Awards \$381,002.14 \$385,346.14 Total All

PD9	Cases Closed	Clients Served	Awards	M Awards	Avoid	M Avoid
Culpeper	66	234	\$0.00	\$644.64	\$4,500.00	\$0.00
Fauquier	36	98	\$0.00	\$0.00	\$0.00	\$0.00
Madison	4	15	\$0.00	\$0.00	\$560.00	\$0.00
Orange	15	65	\$1,504.00	\$2,952.00	\$0.00	\$0.00
Rappahannock	3	7	\$0.00	\$0.00	\$7,900.00	\$0.00

Total PD9	124	419	\$1,504.00	\$3,596.64	\$12,960.00	\$0.00	
				\$43,159.68		\$0.00	
				\$1,504.00		\$12,960.00	
			Total Awards	\$ 44,663.68	Total Avoids	\$ 12,960.00	\$ 57,623.68
PD16	Cases Closed	Clients Served	Awards	M Awards	Avoid	M Avoid	
Caroline	39	116	\$0.00	\$1,071.00	\$4,820.00	\$146.00	
Frederickburg	66	202	\$0.00	\$0.00	\$699.21	\$0.00	
King George	18	41	\$0.00	\$0.00	\$1,240.00	\$0.00	
Spotsy	131	386	\$11,615.17	\$8,315.63	\$158,962.85	\$0.00	
Stafford	127	427	\$25,240.60	\$8,312.00	\$102,295.08	\$0.00	
Total PD16	381	1172	\$36,855.77	\$17,698.63	\$268,017.14	\$146.00	
				\$ 212,383.56		\$ 1,752.00	
				\$ 36,855.77		\$268,017.14	
			Total Awards	\$ 249,239.33	Total Avoids	\$ 269,769.14	\$ 519,008.47

\$924,893.75

Legal Aid Works

PD9

Local Funding Awards & Budgets

PD16

Projected

Projected

Projected

Jurisdiction

FY21 & 22 Cty Aw: FY21 & 22 Closed Ca FY21 & 22 Clients Served

Caroline	\$1,500	35	100
City of Fredericksburg	\$29,380	50	130
Culpeper Co.	\$3,645	25	80
Culpeper Town	\$0	20	50
Essex	\$8,500	105	185
Fauquier	\$13,613	25	65
King George	\$0	20	55
King & Queen	\$4,712	10	20
King William	\$5,440	10	25
Lancaster	\$0	30	65
Madison	\$0	10	25
Northumberland	\$9,056	40	95
Orange	\$3,500	25	75
Other Localities	\$0	10	50
Rappahannock	\$2,147	4	10
Richmond	\$2,467	30	65
Spotsylvania	\$28,684	150	460
Stafford	\$31,796	120	350
Westmoreland	\$8,964	40	80
Total	\$153,404	759	1985

30300

January 11, 2020

Madison County Board of Supervisors
P. O. Box 705
Madison, VA 22727

Dear Board Members:

The Madison County Volunteer Rescue Squad, Inc. request to continue funding for all items as specified in the current MOU. Also, last fiscal year, MEMS included in their budget and it was approved that all supplies for both agencies would be funded by the County.

In addition, we are requesting \$25,000.00 to provide partial personal property tax relief for all active running members as provided for in Code of Virginia 58.1-3506. This policy was implemented recently in Culpeper County and within 60 sixty days Culpeper and Reva Rescue had 39 new applications for membership. We feel this policy would be a huge benefit for both recruitment and retention of squad members.

Thank you for your consideration and should you have any further questions, please feel free to contact me at 540-820-7307.

Sincerely,



Steve A. Grayson, President
Madison County Rescue Squad

Madison County Rescue Squad Inc.
Balance Sheet (all classes)
 As of December 31, 2019

	Dec 31, 19
ASSETS	
Current Assets	
Checking/Savings	
10000 · Cash	
10100 · Operating - StellarOne	4,675.48
10200 · Savings - StellarOne	40,657.27
10300 · Memorials - StellarOne	7,086.41
10500 · Revenue Recovery - StellarOne	118,461.82
10600 · Building Fund	1,039,081.48
Total 10000 · Cash	1,209,962.46
Total Checking/Savings	1,209,962.46
Other Current Assets	
11000 · Due from Members	306.00
13000 · Investments - StellarOne	192,287.12
13500 · CD - StellarOne	
13510 · CD - UnRestricted	
13150-1 · 7700033746	10,000.00
13150-2 · 7700034574	54,528.31
Total 13510 · CD - UnRestricted	64,528.31
13520 · CD - Building Fund	
13520-1 · 1155216.24	40,000.00
13520-2 · 115630121	160,000.00
13520-8 · 7700055461	50,000.00
13520-9 · 7700055473	150,000.00
Total 13520 · CD - Building Fund	400,000.00
Total 13500 · CD - StellarOne	464,528.31
Total Other Current Assets	657,121.43
Total Current Assets	1,867,083.89
Fixed Assets	
15000 · Fixed Assets	
15100 · Buildings	192,102.24
15200 · Land	376,996.83
15500 · Vehicles	543,743.33
Total 15000 · Fixed Assets	1,112,842.40
Total Fixed Assets	1,112,842.40
TOTAL ASSETS	2,979,926.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22001 · Loan Truck	812.61
23000 · Building Fund Restricted	175,000.00
Total Other Current Liabilities	175,812.61
Total Current Liabilities	175,812.61
Total Liabilities	175,812.61
Equity	
30000 · Opening Balance Equity	1,291,304.36
32000 · Unrestricted Net Assets	1,407,614.96
Net Income	105,194.36
Total Equity	2,804,113.68
TOTAL LIABILITIES & EQUITY	2,979,926.29

MCRS Budget Meeting 12/30/2019

Expense	Budget 2019	Actual 2019	Proposed 2020
Installation Banquet	3,800.00	7,104.94	500.00
Brunches/Dinners	10,000.00	6,799.00	7,500.00
Fund Drive	3,000.00	2,366.09	2,500.00
Office Supplies/Postage	3,500.00	2,604.40	3,000.00
Training/Instructional	12,000.00	3,606.93	16,000.00
Meetings/Trips	1,000.00	2,076.39	1,000.00
Convention/Symposium/Resc	4,000.00	2,518.01	3,000.00
Insurance	45,000.00	42,544.50	42,500.00
Bld. Maint/Improv	10,000.00	10,370.00	10,000.00
Utilities (elec. Prop)	14,000.00	11,448.64	12,000.00
Cell phones/Fax	600.00	650.35	600.00
Website/Internet	1,500.00	1,306.24	1,500.00
Uniforms	5,000.00	4,121.40	6,000.00
First Aid Supplies	5,000.00	2,856.09	3,000.00
Oxygen	5,000.00	6,676.27	7,000.00
HazMat	300.00	433.82	450.00
Maint. Office/Bldg Equip	1,000.00	129.53	200.00
Maint. Extrication/Rescue	13,000.00	12,386.60	4,000.00
Maint. ALS Equip	12,000.00	7,847.30	8,000.00
Maint. Communications Equip	2,000.00	802.58	1,000.00
Vehicle Maintenance	50,000.00	48,002.56	55,000.00
Purch. Office/Bldg. Equip/Mis	6,500.00	3,445.85	8,000.00
Purch. Extrication/Rescue Eq	31,000.00	15,608.55	15,000.00
Purch. ALS Equip	2,000.00	-	1,000.00
Purch. Communications Equip	2,000.00	414.76	3,800.00
Member Medical Expense	750.00	-	2,000.00
Public Relations	2,500.00	786.85	2,500.00
OMD	5,000.00	5,000.00	5,000.00
Dues/Subs/Rsrch/Membersh	650.00	980.00	1,000.00

Recruitment & Retention	20,000.00	3,970.90	5,000.00
Scrapbook	350.00	19.60	400.00
Concerts/Festivals/Raffles	-	255.94	-
Freight In	600.00	150.00	200.00
Loan Pmt Principal Vehicle	24,000.00	26,887.39	-
Loan Pmt Interest Vehicle	1,000.00	292.62	-
Accountant Position	3,500.00	3,880.00	4,000.00
Cadet	2,000.00	337.43	2,000.00
Bank Fees	2,000.00	2,015.38	2,000.00
386 Upgrade	-	375.00	-
387 Repair 2015 Intntl	-	12,120.49	-
Cot system			46,000.00
New Ambulance	245,000.00	-	190,000.00

	550,550.00	253,192.40	472,650.00
Other Expense	-	-	
	<u>550,550.00</u>	<u>253,192.40</u>	<u>472,650.00</u>

Income

Board of Supervisors	100,000.00	100,000.00	100,000.00
Donations	45,000.00	35,463.43	40,000.00
Fund Drive	30,000.00	29,465.00	30,000.00
Estates	-	129.69	
MCRS Auxillary	10,000.00	10,000.00	5,000.00
Six 1/4 for Life	14,500.00	15,101.84	15,000.00
Interest	300.00	20.36	100.00
Sale to Members	300.00	-	-
Building Rental	2,500.00	1,050.00	1,500.00
Sale of Equip & Supply	-	-	-
Grants	132,400.00	-	179,040.00
Brunches/Dinners	30,000.00	26,589.07	30,000.00
GML/Co. Fair	3,000.00	1,864.50	2,000.00
Concerts/Raffles/Other	-	-	

Madison County Rescue Squad Inc.
Profit & Loss Budget vs. Actual (no building)
January through December 2019

	Jan - Dec 19	Budget
Ordinary Income/Expense		
Income		
40000 . Income		
40100 . Donations	35,463.43	45,000.00
40200 . Estates	129.69	
40300 . MCRS Auxillary	10,000.00	10,000.00
41100 . Fund Drive	29,465.00	30,000.00
41300 . Brunches / Dinners	26,589.07	30,000.00
41400 . GML / Co. Fair	1,864.50	3,000.00
42100 . Board of Supervisors	100,000.00	100,000.00
42200 . Six 1/4 for Life	15,101.84	14,500.00
42300 . Grants	0.00	132,400.00
43100 . Building Rental	1,050.00	2,500.00
43200 . Sale to Members	0.00	300.00
43450 . Cadet Income	118.00	
45100 . Interest	20.36	
48000 . Insurance for '12 Dodge Repair	1,773.63	300.00
48001 . Ins 2015 International 387	11,297.79	
Total 40000 . Income	232,873.31	368,000.00
Expense		
50000 . Operations		
51000 . Maintenance		
51100 . Extrication / Rescue	12,386.60	13,000.00
51200 . ALS Equipment	7,847.30	12,000.00
51300 . Communications Equipment	802.58	2,000.00
51400 . Vehicles	48,002.56	50,000.00
51450 . 388 Upgrade	375.00	
51461 . 2015 Intl 387 Repair	12,120.49	
Total 51000 . Maintenance	81,534.53	77,000.00
52000 . Purchase		
52100 . Extrication / Rescue	15,608.55	31,000.00
52200 . ALS Equipment	0.00	2,000.00
52300 . Communications Equipment	414.76	2,000.00
52400 . Uniforms	4,121.40	5,000.00
52500 . First Aid Supplies	2,856.09	5,000.00
52600 . Oxygen	6,676.27	5,000.00
Total 52000 . Purchase	29,677.07	50,000.00

Madison County Rescue Squad Inc.
Profit & Loss Budget vs. Actual (no building)
January through December 2019

	Jan - Dec 19	Budget
53000 . Member Medical Expense	0.00	750.00
54000 . Recruitment & Retention	3,970.90	20,000.00
54500 . Cadet Expense	337.43	2,000.00
55000 . Public Relations	786.85	2,500.00
56000 . Freight In	150.00	600.00
57000 . OMD	5,000.00	5,000.00
59000 . HazMat	433.82	300.00
Total 50000 . Operations	121,890.80	158,150.00
60000 . Training		
60100 . Convention / Symposium / Rescue	2,518.01	4,000.00
60200 . Training / Instructional	3,606.93	12,000.00
60300 . Meetings / Trips	2,076.39	1,000.00
Total 60000 . Training	8,201.33	17,000.00
70000 . Fund Raising		
70100 . Brunches / Dinners	6,799.00	10,000.00
70200 . Fund Drive	2,366.09	3,000.00
70400 . Concerts / Festivals / Raffles	255.94	
Total 70000 . Fund Raising	9,421.03	13,000.00
80000 . Overhead		
80100 . Office Supplies / Postage	2,604.40	3,500.00
80200 . Insurance	42,544.50	45,000.00
81000 . Utilities - Electric Property	11,448.64	14,000.00
81050 . Cell Phones / Fax & Modem	650.35	600.00
81100 . Website / Internet	1,306.24	1,500.00
81150 . Dues / Subs / Resch / Membership	980.00	650.00
82000 . Accounting	3,880.00	3,500.00
86000 . Installation Banquet	7,104.94	3,800.00
87500 . Interest Paid Vehicle Note	292.62	1,000.00
88000 . Scrapbook	19.60	350.00
89000 . Maintenance - Building Improv.	10,370.00	10,000.00
89050 . Maintenance - Office / Bldg Eq	129.53	1,000.00
89100 . Purchase - Office / Bldg Eq	3,445.85	6,500.00
89150 . Bank Fees	2,015.38	2,000.00
Total 80000 . Overhead	86,792.05	93,400.00
900000 . Void	0.00	
Total Expense	226,305.01	281,550.00
Net Ordinary Income	6,568.30	86,450.00
Net Income	6,568.30	86,450.00

Return of Organization Exempt From Income Tax

2018

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning 2018, and ending 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization Madison County Rescue Squad, Inc.
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P O Box 23
 City or town, state or province, country, and ZIP or foreign postal code
Madison, VA 22727

D Employer identification number 51-0250532
E Telephone number (540) 948-3001
G Gross receipts \$ 299,697.

F Name and address of principal officer:
Wayne Jones, P O Box 172, Madison, VA 22727

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)
H(c) Group exemption number: _____

I Tax-exempt status: 501(c)(3) 501(c) _____ (insert no.) 4947(a)(1) or 527

J Website: www.madisonrescuesquad.org

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1963 **M** State of legal domicile: VA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Volunteer Rescue Squad

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	50
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	0
6 Total number of volunteers (estimate if necessary)	6	50
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b Net unrelated business taxable income from Form 990-T, line 38	7b	0.

	Revenue	
	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)		
9 Program service revenue (Part VIII, line 2g)	443,681.	204,281.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11,699.	6,076.
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	163,099.	74,317.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	618,479.	284,674.
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
16a Professional fundraising fees (Part IX, column (A), line 11e)		
b Total fundraising expenses (Part IX, column (D), line 25) ▶		0.
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	284,016.	382,616.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	284,016.	382,616.
19 Revenue less expenses. Subtract line 18 from line 12	334,463.	-97,942.
20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21 Total liabilities (Part X, line 26)	2,304,855.	2,179,209.
22 Net assets or fund balances. Subtract line 21 from line 20	230,404.	202,700.
	2,074,451.	1,976,509.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: Steve Grayson Date: 11/07/2019
 Type or print name and title: Steve Grayson, President

Paid Preparer Use Only

Print/Type preparer's name: C M Stevens Preparer's signature: C M Stevens Date: 11/06/2019 Check if self-employed PTIN: P01066657
 Firm's name: C M Stevens Bookkeeping Service Firm's EIN: 54-1895550
 Firm's address: PO Box 1094, Madison, VA 22727-1094 Phone no.: (540) 718-0984

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

For Paperwork Reduction Act Notice, see the separate instructions. BAA REV 05/2019 PRO Form 990 (2018)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
Volunteer Rescue Squad

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 337,449. including grants of \$ 0.) (Revenue \$ 257,504.)

This organization is a rural volunteer rescue squad. Operating funds are derived primarily from donations, grants and fund raising activities. All program service expenses result from the purchase of equipment, supplies, fuels, training, insurance, etc.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe in Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **▶** 337,449.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		X
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		X
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		X
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year		X
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		X
a	Did the sponsoring organization make any taxable distributions under section 4966?		X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note.</i> See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (50), 1b (0), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
 - List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Steve Grayson President	2.00			X				0.	0.	0.
(2) Steve Dodson Captain	5.00			X				0.	0.	0.
(3) Judy Knighting Treasurer	2.00			X				0.	0.	0.
(4) Linda Bazzle Secretary/Historian	1.00			X				0.	0.	0.
(5) Owen Yoder Chaplin	0.25			X				0.	0.	0.
(6) Diann Kelliher Public Relations	2.00			X				0.	0.	0.
(7) Wayne Jones Vice President	2.00			X				0.	0.	0.
(8)								0.	0.	0.
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)									/	
1b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							0.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	114,802.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	89,479.			
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		204,281.			
	Program Service Revenue	2a _____	Business Code			
b _____						
c _____						
d _____						
e _____						
f All other program service revenue .						
g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		6,076.	6,076.	0.	
	4 Income from investment of tax-exempt bond proceeds				0.	
	5 Royalties					
	6a Gross rents	(i) Real	1,920.			
		(ii) Personal				
	b Less: rental expenses					
	c Rental income or (loss)		1,920.			
	d Net rental income or (loss)		1,920.	1,920.	0.	
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ <u>87,420.</u> of contributions reported on line 1c). See Part IV, line 18	a	87,420.			
	b Less: direct expenses	b	15,023.			
c Net income or (loss) from fundraising events .		72,397.		0.	72,397.	
9a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities . .						
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory . .						
Miscellaneous Revenue		Business Code				
11a Claims/Refunds		900003	0.	0.	0.	
b Reimbursements		900003	0.	0.	0.	
c Misc		900003	0.	0.	0.	
d All other revenue			0.	0.	0.	
e Total. Add lines 11a-11d			0.			
12 Total revenue. See instructions			284,674.	7,996.	0.	
					72,397.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	3,335.	0.	3,335.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	2,838.	0.	2,838.	0.
14 Information technology	1,715.	1,715.	0.	0.
15 Royalties				
16 Occupancy	23,970.	0.	23,970.	0.
17 Travel	107.	107.	0.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,401.	3,401.	0.	0.
20 Interest	2,363.	2,363.	0.	0.
21 Payments to affiliates	15,618.	15,000.	618.	0.
22 Depreciation, depletion, and amortization	189,892.	189,892.	0.	0.
23 Insurance	43,641.	43,641.	0.	0.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a HazMat	285.	285.	0.	0.
b Coveralls/Uniforms	4,416.	4,416.	0.	0.
c Training/Recruitment	3,272.	3,272.	0.	0.
d 1st Aid Supply/Oxygen	15,823.	15,823.	0.	0.
e All other expenses	71,940.	57,534.	14,406.	0.
25 Total functional expenses. Add lines 1 through 24e	382,616.	337,449.	45,167.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing			
	2 Savings and temporary cash investments	414,721.	1	97,496.
	3 Pledges and grants receivable, net	1,528,662.	2	1,761,546.
	4 Accounts receivable, net		3	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	306.	4	306.
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		5	
	7 Notes and loans receivable, net		6	
	8 Inventories for sale or use		7	
	9 Prepaid expenses and deferred charges		8	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,886,098.	9	
	b Less: accumulated depreciation	10b 1,566,237.		
	11 Investments—publicly traded securities	361,166.	10c	319,861.
	12 Investments—other securities. See Part IV, line 11		11	
	13 Investments—program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 34)		15		
Liabilities	17 Accounts payable and accrued expenses	2,304,855.	16	2,179,209.
	18 Grants payable	230,404.	17	202,700.
	19 Deferred revenue		18	
	20 Tax-exempt bond liabilities		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		24	
	26 Total liabilities. Add lines 17 through 25	230,404.	25	
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		26	202,700.
	28 Unrestricted net assets	414,721.	27	513,269.
	29 Temporarily restricted net assets	1,659,730.	28	1,463,240.
	30 Permanently restricted net assets		29	
	31 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	32 Capital stock or trust principal, or current funds		30	
	33 Paid-in or capital surplus, or land, building, or equipment fund		31	
	34 Retained earnings, endowment, accumulated income, or other funds		32	
35 Total net assets or fund balances	2,074,451.	33	1,976,509.	
36 Total liabilities and net assets/fund balances	2,304,855.	34	2,179,209.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	284,674.
2	Total expenses (must equal Part IX, column (A), line 25)	2	382,616.
3	Revenue less expenses. Subtract line 2 from line 1	3	-97,942.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,074,451.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,976,509.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		X
2b		X
2c		
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

Madison County Rescue Squad, Inc.

Employer identification number

51-0250532

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

- The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)
- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
 - 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
 - 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
 - 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
 - 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
 - 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
 - 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
 - 8 A community trust described in section 170(b)(1)(A)(vii). (Complete Part II.)
 - 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
 - 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
 - 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
 - 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(a) Name of supported organization	(b) EIN	(c) Type of organization (described on lines 1-10 above (see instructions))	(d) Is the organization listed in your governing document?		(e) Amount of monetary support (see instructions)	(f) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	421,857.	273,190.	470,464.	443,681.	204,281.	1,813,473.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	421,857.	273,190.	470,464.	443,681.	204,281.	1,813,473.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						1,813,473.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	421,857.	273,190.	470,464.	443,681.	204,281.	1,813,473.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	9,133.	10,187.	11,074.	11,699.	6,076.	48,169.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						1,861,642.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	97.41%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	96.89%
16a 33 ¹ / ₃ % support test—2018. If the organization did not check the box on line 13, and line 14 is 33 ¹ / ₃ % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 ¹ / ₃ % support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 ¹ / ₃ % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

- 19a **33 1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- b **33 1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		
Section B. Type I Supporting Organizations			
11a			
11b			
11c			

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
Section C. Type II Supporting Organizations			

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
Section D. All Type III Supporting Organizations			

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
Section E. Type III Functionally Integrated Supporting Organizations			

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test. Answer (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	Yes	No
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3	Parent of Supported Organizations. Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C—Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D--Distributions

	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E--Distribution Allocations (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required--explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Madison County Rescue Squad, Inc.

Employer identification number

51-0250532

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II

Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

- Purpose(s) of conservation easements held by the organization (check all that apply).
 - Preservation of land for public use (e.g., recreation or education)
 - Protection of natural habitat
 - Preservation of open space
 - Preservation of a historically important land area
 - Preservation of a certified historic structure
- Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2c
	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶
- Number of states where property subject to conservation easement is located ▶
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
- Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

- If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
 - If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
 - (i) Revenue included on Form 990, Part VIII, line 1 ▶ \$
 - (ii) Assets included in Form 990, Part X ▶ \$
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
 - Revenue included on Form 990, Part VIII, line 1 ▶ \$
 - Assets included in Form 990, Part X ▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other _____
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment %
- b** Permanent endowment %
- c** Temporarily restricted endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	<input type="checkbox"/>	<input type="checkbox"/>
(ii) related organizations	<input type="checkbox"/>	<input type="checkbox"/>

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	200,500.			200,500.
b Buildings	10,343.		10,343.	0.
c Leasehold improvements				
d Equipment	1,496,268.		1,436,969.	59,299.
e Other	178,987.		118,925.	60,062.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				319,861.

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Area with horizontal dashed lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Madison County Rescue Squad, Inc.

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Employer identification number

51-0250532

Pt VI, Line 18: Senior officers have reviewed 990

Pt XI: cash purchase of assets

Pt VI, Line 11b: Senior officers have reviewed 990

Pt IX, Line 24e:

Description: Ambulance/Vehicle Rprs

Total: \$53,664

Program services: \$53,664

Management and general: \$0

Fundraising: \$0

Description: Public Relations

Total: \$3,090

Program services: \$0

Management and general: \$3,090

Fundraising: \$0

Description: Equip Maint:Rescue/ALS/Comm

Total: \$3,273

Program services: \$3,273

Management and general: \$0

Fundraising: \$0

Description: Cellulars/Landline

Total: \$0

Program services: \$0

Management and general: \$0

Fundraising: \$0

Description: Revenue Recovery

Name of the organization

Madison County Rescue Squad, Inc.

Employer identification number

51-0250532

Total: \$0

Program services: \$0

Management and general: \$0

Fundraising: \$0

Description: Bank/CC Charges

Total: \$2,120

Program services: \$0

Management and general: \$2,120

Fundraising: \$0

Description: Sm Equip:Ext/ALS/Comm/Bldg

Total: \$3,252

Program services: \$0

Management and general: \$3,252

Fundraising: \$0

Description: Freight In

Total: \$597

Program services: \$597

Management and general: \$0

Fundraising: \$0

Description: misc

Total: \$45

Program services: \$0

Management and general: \$45

Fundraising: \$0

Description: Recruitment & Retention

Total: \$2,324

Program services: \$0

Name of the organization

Madison County Rescue Squad, Inc.

Employer identification number

51-0250532

Management and general: \$2,324

Fundraising: \$0

Description: Site Expansion

Total: \$0

Program services: \$0

Management and general: \$0

Fundraising: \$0

Description: Installation Banquet

Total: \$3,575

Program services: \$0

Management and general: \$3,575

Fundraising: \$0

Additional information from your 2018 Federal Exempt Tax Return

**Form 990: Return of Organization Exempt from Income Tax
Government Grants**

Description	Itemization Statement	
	Amount	
BOS		
6 4 life		100,000.
		14,802.
Total		114,802.

**Form 990: Return of Organization Exempt from Income Tax
Other amt. not included**

Description	Itemization Statement	
	Amount	
Donations		
Estates		30,314.
grants		10,125.
MCRSA		39,040.
		10,000.
Total		89,479.

**Form 990: Return of Organization Exempt from Income Tax
Line 3 Column B**

Description	Itemization Statement	
	Amount	
		329.
		5,747.
Total		6,076.

**Form 990: Return of Organization Exempt from Income Tax
Gross Income from Line 1C**

Description	Itemization Statement	
	Amount	
fund drive		
brunches, dinners		34,635.
GML, fair		28,233.
A fund drive		3,129.
		21,423.
Total		87,420.

**Form 990: Return of Organization Exempt from Income Tax
Line 8b Direct Expenses**

Description	Itemization Statement	
	Amount	
fund drive		
brunches, dinners		2,482.
A expenses		4,654.
		7,887.
Total		15,023.

Form 990: Return of Organization Exempt from Income Tax

Line 14 col (B)

Itemization Statement

Description	Amount
cell phones	540.
website	1,175.
Total	1,715.

Form 990: Return of Organization Exempt from Income Tax

Line 16 col (C)

Itemization Statement

Description	Amount
utilities	12,490.
maintenance	11,480.
Total	23,970.

Form 990: Return of Organization Exempt from Income Tax

Line 21 col (B)

Itemization Statement

Description	Amount
MCRSA	10,000.
OMD	5,000.
Total	15,000.

Form 990: Return of Organization Exempt from Income Tax

Line 21 col (C)

Itemization Statement

Description	Amount
dues, subscriptions, membership	618.
Total	618.

Form 990: Return of Organization Exempt from Income Tax

Part IX Line 24 (continued) (4)

Line 24 col (B)

Itemization Statement

Description	Amount
1st Aid	10,801.
Oxygen	5,022.
Total	15,823.

Form 990: Return of Organization Exempt from Income Tax

Line 1, column (A)

Itemization Statement

Description	Amount
Checking	4,096.
Savings	23,112.
Memorials	17,082.
Old Save Building	232,460.
Revenue Recovery	125,150.
A Checking	12,821.

Form 990: Return of Organization Exempt from Income Tax
Line 1, column (A)

Itemization Statement

Description	Amount
Total	414,721.

Form 990: Return of Organization Exempt from Income Tax
Line 1, column (B)

Itemization Statement

Description	Amount
checking	
savings	7,219.
memorials	20,637.
revenue recovery	4,206.
A checking	49,078.
	16,356.
Total	97,496.

Form 990: Return of Organization Exempt from Income Tax
Line 2, column (A)

Itemization Statement

Description	Amount
09625	
21624	151,033.
29921	43,396.
30121	38,029.
33746	167,326.
34574	45,039.
49207	64,349.
51050	38,550.
51735	97,586.
51998	5,795.
52064	31,448.
55461	30,998.
55473	51,389.
97323	154,167.
interest added	151,985.
interest added	10,971.
cashd out	524.
Building Fund	-175,288.
	621,365.
Total	1,528,662.

Form 990: Return of Organization Exempt from Income Tax
Line 2, column (B)

Itemization Statement

Description	Amount
building fund	
investments	1,019,104.
CD	192,287.
	40,000.

Form 990: Return of Organization Exempt from Income Tax

Line 2, column (B)

Itemization Statement

Description	Amount
CD	54,528.
building fund 13520-1	40,000.
13520-2	160,000.
13520-5	44,136.
13520-8	50,000.
13520-9	150,000.
	11,491.
Total	1,761,546.

Form 990: Return of Organization Exempt from Income Tax

Line 17, column (A)

Itemization Statement

Description	Amount
truck loan	55,404.
building fund	175,000.
Total	230,404.

Form 990: Return of Organization Exempt from Income Tax

Line 17, column (B)

Itemization Statement

Description	Amount
truck loan	27,700.
building fund	175,000.
Total	202,700.

Form 990: Return of Organization Exempt from Income Tax

Line 27, column (A)

Itemization Statement

Description	Amount
total ckg/savings	1,036,086.
less restricted funds	-621,365.
Total	414,721.

Form 990: Return of Organization Exempt from Income Tax

Line 27, column (B)

Itemization Statement

Description	Amount
checking/savings	81,140.
restricted funds	420,638.
	11,491.
Total	513,269.

**Form 990: Return of Organization Exempt from Income Tax
Line 28, column (A)**

Description	Itemization Statement	
	Amount	
building fund-restricted		621,365.
CDs		1,082,585.
		-44,220.
Total		1,659,730.

**Form 990: Return of Organization Exempt from Income Tax
Line 28, column (B)**

Description	Itemization Statement	
	Amount	
building fund restricted		1,019,104.
CDs		444,136.
Total		1,463,240.

**Schedule D: Supplemental Financial Statements
Equipment col (a)**

Description	Itemization Statement	
	Amount	
from 2017		1,349,792.
2018		146,476.
Total		1,496,268.

**Schedule D: Supplemental Financial Statements
Equipment col (c)**

Description	Itemization Statement	
	Amount	
2017		1,252,470.
2018 new equip		146,476.
2018		38,023.
Total		1,436,969.

**Schedule D: Supplemental Financial Statements
Other col (a)**

Description	Itemization Statement	
	Amount	
from 2017		178,987.
Total		178,987.

**Schedule D: Supplemental Financial Statements
Other col (c)**

Description	Itemization Statement	
	Amount	
2017		115,643.
2018		3,282.
Total		118,925.

All Other Expenses
Form 990, Page 10, Line 24e All Other Expenses (continued) (1)
Line 24e col (B)

Itemization Statement

Description	Amount
vehicle maint	45,002.
388 upgrade	8,662.
Total	53,664.

All Other Expenses
Form 990, Page 10, Line 24e All Other Expenses (continued) (3)
Line 24e col (B)

Itemization Statement

Description	Amount
rescue	2,336.
ALS	446.
communications	491.
Total	3,273.

All Other Expenses
Form 990, Page 10, Line 24e All Other Expenses (continued) (7)
Line 24e col (C)

Itemization Statement

Description	Amount
office	3,252.
Total	3,252.

COUNTY OF MADISON

FY2021 AGENCY FUNDING APPLICATION

DEADLINE: January 13, 2020



IDENTIFICATION	
<i>Organization/Agency Name:</i>	Thomas Jefferson EMS Council
<i>Street Name:</i>	400 Martha Jefferson Dr., Ste 100
<i>Mailing Address:</i>	400 Martha Jefferson Drive, Ste. 100 Charlottesville, VA 22911
<i>Agency Contact:</i>	Thomas Joyce, Executive Director
<i>Telephone Number:</i>	434-295-6146
<i>E-mail Address – Agency Contact</i>	tjoyce@vaems.org
<i>Agency's Web Address:</i>	Tjems.org
<i>Federal Tax ID#:</i>	54-1897455
<i>Audit:</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

PURPOSE/NARRATIVE
<p><i>Missions and Goals:</i></p> <p>The Thomas Jefferson EMS Council is an integral part of the EMS system whose function is to assess, identify, coordinate, plan and implement an efficient and effective regional EMS delivery system in partnership with the Virginia Office of EMS and the Virginia EMS Advisory Board.</p>
<p><i>Experience and Accomplishments:</i></p> <p>TJEMS has a performance based contract with VAOEMS to provide planning and program services. The contract has incorporated several new deliverables that will remain in place for future contracts including the development of the continuity of operations plan, an EMS and Trauma performance improvement program and a hospital diversion plan. Continued funding</p>

is necessary to meet the existing obligations to VAOEMS, these new deliverables and the services currently provided to the potential and existing EMS personnel in the region. If funding is not provided, it will be necessary to reduce our extensive continuing education offerings to EMS personnel. Currently, EMS personnel in Virginia are required to complete continuing education in order to maintain their certification and authorization to provide emergency care. Because of your support, our continuing education program is offered at a no out of pocket cost to the EMS providers, convenient and accessible means to fulfill their training and certification mandates. This accessibility contributes to recruitment and retention of EMS provider, the ability to staff fire/rescue agencies and to respond to citizen requests for assistance.

Benefits of Funding:

TJEMS teaches 20 Continuing Education classes per year for Madison County Rescue Squad. In FY18/19 TJEMS taught EMS Providers for a total of 40 CE credits. This will allow each provider the hours needed to recertify as an EMT to assist the citizens and visitors of Madison County. TJEMS also held an EMT Program consisting of 204 teaching hours. Forty hours was given for continuing education during the course.

TJEMS has continued to address the needs of the region by maintaining a Performance Improvement Committee (PI), Trauma Performance Committee (TPI), STEMI Committee and Stroke Committee. Each agency must maintain a PI/TPI program in order to address Quality Assurance and Quality Improvement measures to maintain an EMS license. These programs maintain the requirement mandated by VAOEMS by the participation of the agencies submitting data for the committees to review.

TJEMS continues to update and distribute protocols, MCI plans and Hospital Diversion plans for the agencies of the region. This provides a template to the agencies to write their own plans or allows for them to use the plan as it was authored.

Intention of Use:

TJEMS offers a continuing education for EMS personnel that are unique to the Commonwealth. TJEMS personnel travel to EMS agencies to offer monthly, at no-cost to the volunteer EMS provider in their active response area. This is not only convenient for busy volunteers but also fulfills the training mandates required by VAOEMS for EMS personnel to be permitted to provide emergency care (maintain their certification). This has proven to help retain experienced EMS volunteers by facilitating their recertification and recruit new volunteers by stemming the fears of burdensome training and recertification requirements. In essence, TJEMS provides a turnkey training and recertification system for career personnel but especially for volunteers.

FUNDING	
Category of Funding	<input checked="" type="checkbox"/> Public Safety <input type="checkbox"/> Health <input type="checkbox"/> Arts/Culture <input type="checkbox"/> General Community/Civic <input type="checkbox"/> Human Services <input type="checkbox"/> Education <input type="checkbox"/> Environment <input type="checkbox"/> Recreation
Funding Request:	\$ 7743.00

Signature: 	Title: EXECUTIVE DIRECTOR
Printed Name: THOMAS P. JOYCE	Date: 12/18/19

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUL 31 1998

Employer Identification Number:
54-1897455

DLN:

17053182058038

Contact Person:

D. A. DOWNING

Contact Telephone Number:
(513) 241-5199

Accounting Period Ending:
June 30

Form 990 Required:
Yes

Addendum Applies:
No

THOMAS JEFFERSON EMERGENCY
MEDICAL SERVICES COUNCIL
425 B LEXINGTON AVENUE
CHARLOTTESVILLE, VA 22902

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Letter 947 (DO/CG)

RECEIVED

DATE 8/3/98

Albemarle County
 City of Charlottesville
 Fluvanna
 Greene
 Louisa
 Nelson
 State Funding
TOTAL REVENUE

2018/2019	2019/2020	2020/2021
<i>Actual</i>	<i>Budget</i>	<i>Projected</i>
16,095	16,095	16,095
8,425	8,425	8,425
17,965	17,965	17,965
10,629	10,000	10,000
194,000	194,000	194,000
247,114	246,485	246,485

**THOMAS JEFFERSON EMERGENCY
MEDICAL SERVICES COUNCIL**

CHARLOTTESVILLE, VA

**FINANCIAL REPORT
YEARS ENDED JUNE 30, 2019 AND 2018**

**THOMAS JEFFERSON EMERGENCY
MEDICAL SERVICES COUNCIL**

CHARLOTTESVILLE, VA

CONTENTS

Independent Auditors' Report.....1
Statements of Financial Position.....2
Statements of Activities and Net Assets.....3
Statements of Functional Expenses.....4
Statements of Cash Flows.....5
Notes to Financial Statements.....6



MONFALCONE
& GARRIS
ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Thomas Jefferson Emergency
Medical Services Council
Charlottesville, VA

We have audited the accompanying financial statements of the Thomas Jefferson Emergency Medical Services Council (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities and net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Thomas Jefferson Emergency Medical Services Council as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in the notes to the financial statements, in 2018 management adopted Accounting Standards Update (ASU-2016-14, *Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements for Not-for-Profit Entities*). Our opinion is not modified with respect to this matter.

Maple & Garvin PC

November 18, 2019

**THOMAS JEFFERSON EMERGENCY
MEDICAL SERVICES COUNCIL
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018**

ASSETS

	2019	2018
CURRENT ASSETS		
Cash and cash equivalents	\$ 163,136	\$ 89,904
Accounts Receivable	<u>48,588</u>	<u>38,982</u>
Total Current Assets	<u>211,724</u>	<u>128,886</u>
PROPERTY AND EQUIPMENT		
Vehicles	81,002	81,002
Equipment and fixtures	29,287	29,287
Leasehold improvements	-	-
Accumulated depreciation	<u>(108,659)</u>	<u>(105,400)</u>
Net Property and Equipment	<u>1,630</u>	<u>4,889</u>
OTHER ASSETS		
Due from EMS training funds	-	65
Security deposit	<u>243</u>	<u>243</u>
Total Other Assets	<u>243</u>	<u>308</u>
TOTAL ASSETS	<u>\$ 213,597</u>	<u>\$ 134,083</u>

LIABILITIES AND NET ASSETS

	2019	2018
CURRENT LIABILITIES		
Accounts payable	\$ 6,905	\$ 1,493
Accrued compensated absences	10,158	9,480
Payroll liabilities	<u>3,571</u>	<u>2,504</u>
Total Current Liabilities	<u>20,634</u>	<u>13,477</u>
TOTAL LIABILITIES	<u>20,634</u>	<u>13,477</u>
NET ASSETS		
Without donor restrictions	<u>192,963</u>	<u>120,606</u>
TOTAL NET ASSETS	<u>192,963</u>	<u>120,606</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 213,597</u>	<u>\$ 134,083</u>

See Accompanying Notes

**THOMAS JEFFERSON EMERGENCY
MEDICAL SERVICES COUNCIL
STATEMENTS OF ACTIVITIES AND NET ASSETS
YEARS ENDED JUNE 30, 2019 AND 2018**

	2019	2018
PUBLIC SUPPORT AND REVENUES		
Public support		
Local support	\$ 90,163	\$ 62,844
Grants and donations	<u>8,000</u>	<u>49,880</u>
Total public support	<u>98,163</u>	<u>112,724</u>
Revenues		
State contract	194,353	242,941
Training courses and materials	44,530	29,660
Interest	<u>32</u>	<u>59</u>
Total revenues	<u>238,915</u>	<u>272,660</u>
Total Support and Revenues	<u>337,078</u>	<u>385,384</u>
EXPENSES		
Program services	218,301	262,897
Management and general	<u>46,420</u>	<u>58,092</u>
Total expenses	264,721	320,989
Total expenses and losses	<u>264,721</u>	<u>320,989</u>
CHANGE IN NET ASSETS	72,357	64,395
NET ASSETS, BEGINNING OF YEAR	<u>120,606</u>	<u>56,211</u>
NET ASSETS, END OF YEAR	<u>\$ 192,963</u>	<u>\$ 120,606</u>

See Accompanying Notes

**THOMAS JEFFERSON EMERGENCY
MEDICAL SERVICES COUNCIL
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED JUNE 30, 2019 AND 2018**

	2019		
	Program Services	Management and General	Total
Communications	\$ 1,330	\$ 443	\$ 1,773
Facility fees	10,800	1,200	12,000
Depreciation	3,260	-	3,260
Financial fees	7,813	7,814	15,627
Insurance	1,080	360	1,440
Office expenses	7,739	2,558	10,297
Vehicle	7,935	80	8,015
Program support costs	10,699	-	10,699
Staffing	152,502	33,476	185,978
Professional services	14,593	-	14,593
Miscellaneous	368	368	736
Travel	182	121	303
	<u>\$ 218,301</u>	<u>\$ 46,420</u>	<u>\$ 264,721</u>

	2018		
Communications	\$ 2,028	\$ 676	\$ 2,704
Facility fees	44,215	5,465	49,680
Depreciation	3,301	-	3,301
Financial fees	11,464	11,464	22,929
Insurance	825	275	1,100
Office expenses	6,904	2,301	9,203
Vehicle	5,330	659	5,989
Program support costs	5,176	-	5,176
Staffing	168,905	37,076	205,981
Professional services	14,486	-	14,486
Travel	264	176	440
	<u>\$ 262,897</u>	<u>\$ 58,092</u>	<u>\$ 320,989</u>

See Accompanying Notes

THOMAS JEFFERSON EMERGENCY MEDICAL SERVICES COUNCIL NOTES TO FINANCIAL STATEMENTS

Measure of operations

The statements of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to Thomas Jefferson Emergency Medical Services Council's ongoing services and interest and dividends earned on investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Income Taxes

The Council is exempt from regular federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been presented in these financial statements.

The Council accounts for uncertainty in income tax positions as required by the Income Taxes Topic of the Financial Accounts Standards Board (FASB) Accounting Standards Codification; however, management does not believe it is exposed to any such positions as they are defined in this guidance. The Council files form 990, Return of Organization Exempt from Income Tax, annually.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Property and Equipment

Depreciation is computed on the straight-line method over the assets' useful lives. Equipment purchased is capitalized at cost; the estimated fair values of any donated assets are similarly capitalized. Donated assets are capitalized at the estimated fair value. When assets are retired, the assets and accumulated depreciation are removed from the respective accounts and any profit or loss on disposition is added to or charged against income. Maintenance and repairs are charged to expenses and betterments are capitalized.

Donated Services

Donated materials and equipment are reflected as contributions at the estimated fair value when received. Rent of \$8,000 was donated in the first part of the year. Some volunteers donate time in the Council's program services. No amounts have been recognized in the accompanying statements of activities because the criteria for recognition of such volunteer efforts has not been satisfied.

Functional Expenses

The cost of providing various programs and other activities are summarized on a functional basis and presented in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**THOMAS JEFFERSON EMERGENCY
MEDICAL SERVICES COUNCIL
NOTES TO FINANCIAL STATEMENTS**

SIMPLE RETIREMENT PLAN

The Council has adopted a SIMPLE IRA plan for employees. Eligible employees can make pre-tax salary contributions to the plan with up to a 3% company matching provision. The Council expensed approximately \$5,650 and \$5,623 during fiscal years 2019 and 2018, respectively.

ECONOMIC DEPENDENCE

The Council receives a significant portion of its revenue and support each year from OEMS under various contracts and grants. In addition, the Council receives significant support from local government jurisdictions.

CONTINGENCY

Expenditures of grant funds received by the Council are subject to review by the granting agencies. Such subsequent reviews could result in the Council having to refund grants previously received or having such adjustments withheld for future grants. Management believes all grant funds have been expended in accordance with the requirements of the grants and that any such future adjustments would be immaterial. Therefore, no provision for refundable grants has been made as of June 30, 2019 and 2018.

OPERATING LEASES

In May of 2012, the Council amended an existing lease for office space that expired on May 31, 2016. As part of the amended lease, the Council built out the space in fiscal year 2013 at a cost of \$50,200, which was recorded in the statements of financial position as leasehold improvements. The leasehold improvements were disposed of during fiscal year 2017.

In January 2014, the Council further amended the existing lease for additional space at a monthly rate of \$1,000. This additional space was leased on a month to month basis. This lease terminated February 28, 2017.

In February 2017, the Council entered into a lease for office space that will expire on February 28, 2023, with two renewal options to extend the lease term for a five year period each.

Total lease payments for fiscal years 2019 and 2018, were \$4,000 and \$49,680, respectively.

June 30, 2020	\$	16,000
2021		28,000
2022		36,000
2023		24,000

**THOMAS JEFFERSON EMERGENCY
MEDICAL SERVICES COUNCIL
NOTES TO FINANCIAL STATEMENTS**

CONCENTRATIONS OF CREDIT RISK

The Council maintains its cash accounts with major, well established financial institutions and the Council has suffered no losses. The balances are insured by the U.S. Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2019, and 2018 there was no excess at any institution. The balance in the account may exceed the limit from time to time during the year.

NEW ACCOUNTING PRONOUNCEMENT

On August 18, 2016, FASB issues ASU 2016-14, Not-for-Profit Entities (Topic 958) - *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. Thomas Jefferson Emergency Medical Services Council has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

Availability and Liquidity

The following represents Thomas Jefferson Emergency Medical Services Council financial assets at June 30, 2019:

Financial assets at year end:		
Cash and cash equivalent	\$	163,136

SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 18, 2019, which is the date the financial statements were available to be issued.

FY2021 Budget Worksheet													
Department:	JUVENILE PROBATION												
Dept #	33300												
Contact	SPQ												
Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Original Budget	FY2020 Current Budget as of 12/20/2019	FY2020 YTD Expenditures as of 12/20/2019	Proposed FY2021 Budget	FY21 \$Change from FY20 Current Budget	FY21 %age Change from FY20 Current Budget	FY2020 % Expended at 12/20/2018	FY20 Current Budget \$Change from FY20 OB	FY20 OB \$Change from FY19 Actual	FY19 Actual \$ Change from FY18 Actual
10-03 -33 -33300-3191	COUNSELING/RESIDENTIAL SERVICES	1,255.83	2,080.50	6,060.00	6,060.00	-	6,060.00	-	None	0.00%	-	3,979.50	824.67
10-03 -33 -33300-5210	POSTAL SERVICES	59.00	60.00	200.00	200.00	78.00	300.00	100.00	50.00%	39.00%	-	140.00	1.00
10-03 -33 -33300-5230	TELECOMMUNICATIONS	8.07	494.33	750.00	750.00	253.55	750.00	1,700.00	226.67%	33.81%	-	255.67	486.26
10-03 -33 -33300-5510	MILEAGE	878.91	331.94	1,500.00	1,500.00	213.83	1,500.00	-	None	14.26%	-	1,168.06	(546.97)
10-03 -33 -33300-5530	LODGING & MEALS	251.75	204.47	500.00	500.00	60.98	500.00	-	None	12.20%	-	295.53	(47.28)
10-03 -33 -33300-5540	SEMINARS & TUITIONS	357.85	-	500.00	500.00	-	500.00	-	None	0.00%	-	500.00	(357.85)
10-03 -33 -33300-5891	CRIME PREVENTION GRANT	6,493.82	7,831.39	8,079.00	8,079.00	2,797.00	8,079.00	-	None	34.62%	-	247.61	1,337.57
10-03 -33 -33300-6001	OFFICE SUPPLIES	491.10	4,070.93	700.00	700.00	652.74	750.00	50.00	7.14%	93.25%	-	(3,370.93)	3,579.83
10-03 -33 -33300-8101	OFFICE EQUIPMENT	1,674.86	1,700.47	2,200.00	2,200.00	931.31	2,200.00	-	None	42.33%	-	499.53	25.61
		11,471.19	16,774.03	20,489.00	20,489.00	4,987.41	20,639.00	1,850.00	9.03%	24.34%	-	3,714.97	5,302.84

Juvenile Probation Office

Madison County Office – 16th District Court Service Unit

FY- 2020-2021 Budget Narrative

Prepared: January 15, 2020

The Juvenile Probation Office/Court Service Unit is responsible for providing intake services to the community for custody, visitation, and support matters, protective orders in cases of family abuse, and all matters pertaining to juvenile delinquency. The 16th District Court Service Unit provides probation and parole supervision in the community, makes referrals and coordinates treatment services, when appropriate, and delivers other services to Madison Juvenile and Domestic Relations District Court.

Full-time Probation Officer (Probation Officer Shelley Morris) currently staffs the office, and a part-time Office Assistant position is being staffed by other office service assistants from offices in the 16th District, due to Margaret retiring as of January 1, 2020. A request has been made to increase the office service assistant position to full-time; however, the position will fill at least twenty hours per week in Madison, with supervision provided out of the Charlottesville Office of 16th District Court Service Unit (Probation Supervisor Sarah P. Quinones). The probation officer remains responsible for performing intake duties on a scheduled and emergency basis.

The budget request for FY2020-2021 (\$20,639.00) has three request for change. This will enable the 16th District Court Service Unit to provide for the community safety, serve families of Madison County and work in conjunction with community partners (Department of Social Services, schools, mental health providers, etc.).

Counseling & Residential Services-3191 \$6,060 – (NO CHANGE)

This category is used to purchase services for families and juveniles of Madison County When other funding sources are unavailable. Services include Sex Offender and Substance Abuse Evaluations and Evidence Based Treatment, Anger Management Groups, Individual and Family Therapy, Psychological and Psychiatric Evaluations. These funds are critical to the service provision of Juvenile Probation.

Postal Service-5210 \$300 – (CHANGE)

During FY 2019, these monies were used to purchase stamps and other postal services. These funds are necessary for everyday office correspondence (confirming intake appointments, sending reports, etc.) A line increase is requested for postage due to the implementation of the new prevention program (Standardized Disposition Matrix, SDM) by Department of Juvenile Justice, probation is required to issue various documentation to family and attorneys prior to court. This increases the amount of postage necessary for daily office use and diversions from past years.

Telecommunications -5230 \$1700 (CHANGE)

This category is used to pay for local and long distance telephone, scanning and fax services. The monthly fee of (\$55*12) \$660 for cell phone for after hours and intake calls has increase the line by \$660. A small increase is requested here as well, due to documentation sent and requested from stakeholder for SDM.

Crime Prevention Grant (non-residential) -5891 \$8,079- (NO CHANGE)

This is a state funded grant (\$6,585) and Madison County match (\$1,494). As of this date, the CSU is unaware of the changes that may be made to state allocations. The total amount requested includes the Madison County match funds. Services include Evidence Based Treatment, Anger Management Groups, Individual and Family Therapy. These funds are critical to the service provision of the Juvenile Probation. Unspent money will be returned to the state.

Office Supplies-6001 \$700 (CHANGE)

To help defray costs of office supplies such as paper, envelopes, codebooks, files etc. The 16th District Court Services will continue to provide some supplies. We will be relying on County money to pay for some supplies.

Office Equipment-8101 \$2,200 - (NO CHANGE)

These funds are used to cover the cost of a copy machine service agreement.

Mileage-5510 \$1,500 – (NO CHANGE)

These funds will be used to reimburse staff for personal vehicle use. The Department of Juvenile Justice will continue to provide a state car for office needs, as available. Probation Officer is required to see clients in placement and the community.

Seminars and Tuitions-5540 \$500- (NO CHANGE)

Probation officer and Supervisor are required to obtain 30 hours of training annually.

Part-time Secretary is required to obtain 15 hours of training annually. This funding will allow staff to obtain training not provided by the agency. The Department of Juvenile Justice will continue to offer opportunities at no cost.

Lodging and Meals-5530 \$500 – (NO CHANGE)

This budget request is for costs associated with attending conferences and training. The 16th District Court Service Unit will continue to provide training opportunities at no cost.



Sarah P. Quinones
Probation Supervisor
16th District Court Service Unit
Department of Juvenile Justice
Madison Office 434-948-6364
Charlottesville Office 434-981-7191
Culpeper Office 540-727-3437
Greene Office 434-985-5267
Cell: 434-981-2139
Email sarah.pendleton-quinones@djj.virginia.gov

County of Madison													
FY2021 Budget Worksheet													
Department:		REGIONAL JAIL											
Dept #		33401											
Contact		Outside											
Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Original Budget	FY2020 Current Budget as of 12/20/2019	FY2020 YTD Expenditures as of 12/20/2019	Proposed FY2021 Budget	FY21 \$Change from FY20 Current Budget	FY21 %age Change from FY20 Current Budget	FY2020 % Expended at 12/20/2018	FY20 Current Budget \$Change from FY20 OB	FY20 OB \$Change from FY19 Actual	FY19 Actual \$ Change from FY18 Actual
10-03 -33 -33401-1110	MEMBERS	675.00	600.00	1,000.00	1,000.00	150.00	1,000.00	-	None	15.00%	-	400.00	(75.00)
10-03 -33 -33401-2100	FICA	51.64	45.89	76.50	76.50	11.48	76.50	-	None	15.01%	-	30.61	(5.75)
10-03 -33 -33401-3111	INMATE MEDICAL EXPENSES	-	235,051.38	65,232.00	65,232.00	-	87,920.00	22,688.00	34.78%	0.00%	-	(169,819.38)	235,051.38
10-03 -33 -33401-7002	CENTRAL VIRGINIA REGIONAL JAIL	918,457.00	838,059.00	838,059.00	838,059.00	419,029.50	969,615.00	131,556.00	15.70%	50.00%	-	-	(80,398.00)
10-03 -33 -33401-7004	CVRJ OPERATING RESERVE ADJ	4,349.00						-	Not budgeted	Not budgeted	-	-	(4,349.00)
		923,532.64	1,073,756.27	904,367.50	904,367.50	419,190.98	1,058,611.50	154,244.00	17.06%	46.35%	-	(169,388.77)	150,223.63

CENTRAL VIRGINIA REGIONAL JAIL
FY2021 PROPOSED BUDGET

PROPOSED BUDGET SUMMARY

E X P E N D I T U R E S						
DEPARTMENTS	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFFERENCE +/-	% CHANGE
Salaries	\$ 8,971,066	\$ 9,617,898	\$ 10,815,566	\$ 11,758,453	\$ 942,887	8.72%
Administration	224,663	244,644	321,250	351,200	29,950	9.32%
Information Technology	80,003	100,687	89,864	188,387	98,523	109.64%
Training	138,772	133,678	227,540	223,540	(4,000)	-1.76%
Transportation	42,208	56,329	57,450	57,450	-	0.00%
Security	171,575	138,251	220,625	210,425	(10,200)	-4.62%
Medical	1,340,226	1,492,542	1,473,100	1,702,200	229,100	15.55%
Food Services	679,681	771,837	769,425	985,000	215,575	28.02%
Re-Entry Programs	4,560	6,582	23,977	65,516	41,539	173.25%
Buildings and Grounds	584,994	635,001	750,230	823,900	73,670	9.82%
Non-Departmental	200	10,200	65,500	65,500	-	0.00%
Capital	566,728	447,852	1,127,700	294,400	(833,300)	-73.89%
Total Expenditures	\$ 12,804,676	\$ 13,655,501	\$ 15,942,227	\$ 16,725,971	\$ 783,744	4.92%

R E V E N U E S						
REVENUE SOURCE	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFFERENCE +/-	% CHANGE
CVRJ Sources	\$ 261,616	\$ 316,761	\$ 251,290	\$ 395,983	\$ 144,693	57.58%
Local Share	9,022,168	8,422,703	8,422,704	8,822,704	400,000	4.75%
Local Share - Medical Recovery	87,906	382,405	-	-	-	0.00%
Other Revenue	-	25,000	-	-	-	0.00%
Commonwealth	5,322,631	5,088,438	5,192,280	5,234,513	42,233	0.81%
Federal	667,325	1,249,600	600,000	600,000	-	0.00%
CVRJ Reserves	-	-	1,475,953	1,672,771	196,818	13.33%
Total Revenues	\$ 15,361,646	\$ 15,484,907	\$ 15,942,227	\$ 16,725,971	\$ 783,744	4.92%

CENTRAL VIRGINIA REGIONAL JAIL
FY2021 PROPOSED BUDGET

REVENUES

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFF +/-	% INC/DEC
	<u>CVRJ Resources</u>						
150101	Interest Earned	\$ 16,126	\$ 80,626	\$ 20,000	\$ 80,000	\$ 60,000	300.00%
160503	Work Release / HEM Programs	152,905	156,357	145,000	165,200	20,200	13.93%
160506	Housing Inmates / Non-Member Jurisdictions	12,775	8,590	-	-	-	0.00%
180302	Refunds - COBRA Premiums	1,786	-	-	-	-	0.00%
180303	Refunds - Other	28,047	24,081	5,000	5,000	-	0.00%
180304	Refunds - Inmates	30,751	24,583	32,000	23,500	(8,500)	-26.56%
180306	Refunds - Commissary Officer /Education Dir.	19,226	22,524	49,290	122,283	72,993	148.09%
	<i>Total CVRJ Resources</i>	\$ 261,616	\$ 316,761	\$ 251,290	\$ 395,983	\$ 144,693	57.58%
	<u>Local Government Revenue</u>						
180401	Fluvanna	\$ 1,282,050	\$ 1,242,349	\$ 1,242,349	\$ 1,286,350	\$ 44,001	3.54%
180402	Greene	1,524,746	1,328,260	1,328,261	1,532,504	204,243	15.38%
180403	Louisa	3,110,844	2,760,962	2,760,962	2,712,099	(48,863)	-1.77%
180404	Madison	918,457	838,059	838,059	969,615	131,556	15.70%
180405	Orange	2,186,071	2,253,073	2,253,073	2,322,136	69,063	3.07%
	<i>Total Revenue from Local Government</i>	\$ 9,022,168	\$ 8,422,703	\$ 8,422,704	\$ 8,822,704	\$ 400,000	4.75%
	<u>Other Miscellaneous Revenue</u>						
189906	Sales of Property	\$ -	\$ 25,000	\$ -	\$ -	\$ -	-
	<i>Total Other Miscellaneous Revenue</i>	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
	<u>Local Government Recovered Medical</u>						
190201	Fluvanna	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
190202	Greene	16,429	-	-	-	-	0.00%
190203	Louisa	-	78,658	-	-	-	0.00%
190204	Madison	-	235,051	-	-	-	0.00%
190205	Orange	71,477	68,696	-	-	-	0.00%
	<i>Total Revenue from Local Government</i>	\$ 87,906	\$ 382,405	\$ -	\$ -	\$ -	0.00%

CENTRAL VIRGINIA REGIONAL JAIL
 FY2021 PROPOSED BUDGET

REVENUES

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFF +/-	% INC/DEC
	<u>Revenue from the Commonwealth</u>						
240105	Salaries and Fringes	\$ 4,285,915	\$ 4,284,869	\$ 4,291,128	\$ 4,380,952	\$ 89,824	2.09%
240106	Housing State Prisoners	851,152	803,569	851,152	803,561	(47,591)	-5.59%
240107	Expenditure Reimbursements	185,564	-	50,000	50,000	-	0.00%
	<i>Total Revenue from the Commonwealth</i>	\$ 5,322,631	\$ 5,088,438	\$ 5,192,280	\$ 5,234,513	\$ 42,233	0.81%
	<u>Revenue from the Federal Government</u>						
330115	Housing Federal Prisoners	\$ 667,325	\$ 1,240,668	\$ 600,000	\$ 600,000	\$ -	100.00%
330116	Grant - Bullet Proof Vest Program	\$ -	\$ 8,932	\$ -	\$ -	\$ -	0.00%
	<u>Use of CVRJ Reserves</u>						
499999	Fund Balance	\$ -	\$ -	\$ 1,475,953	\$ 1,672,771	\$ 196,818	13.33%
	TOTAL REVENUES	\$ 15,361,646	\$ 15,484,907	\$ 15,942,227	\$ 16,725,971	\$ 783,744	4.92%

150101 - Interest Earned

Interest earned on bank deposits.

160503 - Work Release / HEM Program

The work release program allows an inmate to go to work each day and report back to the jail after work. The program status granted by the Court is a privilege and any violation will result in removal from the program. Earnings earned are used to pay Court Ordered Child Support, fines, restitution and costs, expenses related to work and to defray the costs of room and board. The Home Electronic Monitoring Program (HEM) is an extension of the Work Release Program. It is a cost-effective method of incarceration by electronic monitoring that allows an inmate to remain productive in society by working, returning to their home at the end of the workday, with the home becoming the jail cell.

160504 - Housing Non-Member Jurisdictions

Inmates that are housed for non-participating members of the Jail.

CENTRAL VIRGINIA REGIONAL JAIL
 FY2021 PROPOSED BUDGET

REVENUES

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFF +/-	% INC/DEC
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180302 - 180306 - Refunds

Refunds received, which are netted against expenditures.

180401 - 180405 Local Share

Revenue is based upon the average prisoner day for each participating jurisdiction for the preceding three fiscal years, divided by the total average prisoners per day.

JURISDICTION POPULATION DAYS

<u>Fiscal Year</u>	<u>Fluvanna</u>	<u>Greene</u>	<u>Louisa</u>	<u>Madison</u>	<u>Orange</u>	
2016-2017	19,031	17,428	32,738	12,061	31,802	
2017-2018	17,742	20,619	35,008	13,596	29,295	
2018-2019	13,327	21,641	37,865	12,118	29,333	
Total Population - 3 Fiscal Years	50,100	59,688	105,611	37,775	90,430	
						<u>Total</u>
Average Population	16,700	19,896	35,204	12,592	30,143	114,535
Percentage Allocation	14.58%	17.37%	30.74%	10.99%	26.32%	100.00%

Jurisdictions Percentage Share - Overall Budget

	FY2019 3 Year Inmate Population	FY2021 3 Year Inmate Population	FY2021 Overall Budget
Fluvanna	14.84%	14.58%	7.40%
Greene	16.63%	17.37%	7.91%
Louisa	31.12%	30.74%	16.45%
Madison	10.61%	10.99%	4.99%
Orange	26.80%	26.32%	13.42%
	100.00%	100.00%	50.18%

CENTRAL VIRGINIA REGIONAL JAIL
 FY2021 PROPOSED BUDGET

REVENUES

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFF +/-	% INC/DEC
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Revenue from the Commonwealth

240105 - Salaries and Fringes

The Constitution of Virginia specifically established certain offices of the Commonwealth and it is required that those offices receive funding from the Commonwealth. Each year the General Assembly determines the total amount of funds and positions available to each group of offices. Currently CVRJ receives funding for 124 Compensation Board Positions, including a fringe reimbursement of 10.06% collectively, for VRS, Group Life Insurance and FICA. CVRJ also receives temp funding of \$17,827, including fringe, and an office expense reimbursement of \$10,710.

240106 - State Prisoner Days

As part of the requirement of budgeting for certain offices of the Commonwealth, the Commonwealth is required to provide a per diem payment for local responsible inmates in the amount of \$4.00 per day and a per diem payment of \$12.00 per day for State Responsible Inmates.

240107 - Expenditure Reimbursement

Reimbursement from the Commonwealth for medical claims for State Responsible Inmates.

Revenue from the Federal Government

330115 - Housing Federal Prisoners

The U.S. Marshal Service pays a daily rate of \$50.00 per day to house a federal inmate.

CENTRAL VIRGINIA REGIONAL JAIL
FY2021 PROPOSED BUDGET

EXPENDITURES - Salaries and Benefits (33205-10)

Account Number	Description	FY2018 ACUTALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFFERENCE +/-	% CHANGE
1000	Salaries	\$ 5,996,574	\$ 6,156,597	\$ 6,836,906	\$ 7,120,089	\$ 283,183	4.14%
1101	Salaries - Commissary Officer	21,169	22,424	29,596	30,188	592	2.00%
1102	Salaries -Education Director *	-	-	-	66,300	66,300	100.00%
1103	Salaries - Bilingual Interpreter Stipen*	-	-	-	50,000	50,000	100.00%
1200	Salaries - Overtime	230,788	353,959	259,000	362,559	103,559	39.98%
1211	Salaries - Leave Payout *	4,176	-	-	10,000	10,000	0.00%
1300	Salaries - Medicaid Tech Part-Time	-	-	-	20,400	20,400	100.00%
1900	Unemployment	6,116	-	6,000	6,000	0	0.00%
	<i>Total Salaries and Wages</i>	<i>\$ 6,258,823</i>	<i>\$ 6,532,980</i>	<i>\$ 7,131,502</i>	<i>\$ 7,665,536</i>	<i>\$ 534,034</i>	<i>7.49%</i>
2100	FICA	\$ 455,384	\$ 477,532	\$ 545,101	\$ 585,954	\$ 40,853	7.49%
2210	VRS	679,819	731,650	835,470	979,807	144,337	17.28%
2211	VRS - DC 401(A)	4,284	6,351	10,401	11,852	1,451	13.95%
2212	VRS - DC 457	290	176	450	600	150	33.33%
2300	Health Insurance	1,324,137	1,600,198	1,986,699	2,201,155	214,456	10.79%
2310	COBRA Premiums	1,786	-	-	-	0	0.00%
2320	Retiree Health Insurance Credit	20,339	19,870	21,000	21,000	0	0.00%
2400	Group Life Insurance	78,121	79,503	89,563	94,797	5,234	5.84%
2700	Workers' Compensation	116,274	135,263	158,493	158,493	0	0.00%
2710	Hybrid Disability Insurance	2,770	3,876	6,137	6,258	121	1.97%
2830	LODA	29,040	30,500	30,750	33,000	2,250	7.32%
	<i>Total Employee Benefits</i>	<i>\$ 2,712,244</i>	<i>\$ 3,084,919</i>	<i>\$ 3,684,064</i>	<i>\$ 4,092,917</i>	<i>\$ 408,853</i>	<i>11.10%</i>
	Total Salaries and Benefits	\$ 8,971,066	\$ 9,617,898	\$ 10,815,566	\$ 11,758,453	\$ 942,887	8.72%

CENTRAL VIRGINIA REGIONAL JAIL
FY2021 PROPOSED BUDGET

EXPENDITURES - Salaries and Benefits (33205-10)

1000 - 1300 - Salaries

Salaries represent the following positions:

Operational Positions - 155	
<i>Superintendent</i>	1
<i>Administration</i>	3
<i>Captain</i>	1
<i>Chaplain</i>	1
<i>Classification</i>	3
<i>Deputy Superintendent</i>	1
<i>Finance</i>	3
<i>Food Services</i>	10
<i>IT</i>	1
<i>LIDS / Records</i>	7
<i>Maintenance</i>	4
<i>Major</i>	1
<i>Medicaid Technician (Part-Time)</i>	1
<i>Medical</i>	12
<i>Officers</i>	87
<i>Standards</i>	1
<i>Training</i>	2
<i>Transportation</i>	9
<i>Work Force</i>	2
<i>Work Release</i>	5
	<hr/>
	155

Commissary Positions - 2	
<i>Commissary Officer (Part-Time)</i>	1
<i>Education Director*</i>	1

*FY2021 is the first year for budgeting; position was approved after the adoption of FY2020 Budget

1103 - Bilingual Interpreter Stipend

Any employee with CVRJ who claims they are proficient in communicating in a foreign language may request to commit as being an interpreter for the facility. CVRJ uses Language Testing International (LTI) to test the employee in their proficiency in numerous areas of communication. A proficient test is an unrehearsed/studied ability. Individuals who test as being proficient are awarded a Certification from LTI and will then become eligible for a stipend. ***New appropriated line item.**

1200 - Overtime

Overtime associated with outside medical security detail and special assignments

1211 - Leave Payout

Leave payout for those employee who leave employment with CVRJ who are in good standing. ***New appropriated line item.**

2100 - FICA

The Federal Insurance Contribution Act (FICA) directs both employees and employers to fund Social Security and Medicare. The total FICA tax is 15.3%, with a required contribution by both the employee and employer of 7.65%

CENTRAL VIRGINIA REGIONAL JAIL
FY2021 PROPOSED BUDGET

EXPENDITURES - Salaries and Benefits (33205-10)

2210 - VRS

The Virginia Retirement System (VRS) is an independent state agency administering retirement benefits for Virginia's public sector employees. VRS provides an actuarial valuation report to assist employers in establishing required contribution levels. The current required employer contribution rate is 12.22%, with an employee required contribution of 5%. Rates have not been established for FY2021-FY2022; estimation has been calculated at 13.54%.

2211 - VRS - 401(A)

On January 1, 2014, VRS designed a third plan outside of VRS 1 and VRS 2 Plans, called the Hybrid Retirement Plan. The hybrid plan is a combination of the defined benefit and contribution vesting program. The defined contribution component of the hybrid plan provides for a 401(a) cash match plan of 1% by both the employee and employer.

2212 - VRS - 457(b)

Under the VRS Hybrid Retirement Plan, members can elect a voluntary contribution between 0.5% and 4% to a 457(b). The maximum employer match is 2.5%.

2300 - Health Insurance

Over 335 local Virginia jurisdictions participate in the Commonwealth's The Local Choice (TLC) health benefit program, offering coverage with Anthem Insurance. The program was created by the General Assembly and has been providing health coverage to local jurisdictions since 1990. CVRJ offers two health plans through the program. Experience Rating determines any rate increase. Groups with fewer than 300 participating employees have a risk protection of \$100,000, meaning any claims less than \$100,000 are not considered in determining an increase. CVRJ did not have a rate increase for FY2020, but did budget at least 10%. For FY2021 it is recommended that another 10% be added, making a 20% increase as determining factors may very well warrant a significant increase.

2310 - COBRA Premiums

Cobra premiums paid on behalf of individuals enrolled with CVRJ's health insurance after leaving employment. This line item is netted against revenue reimbursements.

2320 - Retiree Health Insurance Credit

Benefit to retirees who were employed with CVRJ prior to December 31, 1991, and who are receiving retirement benefits from VRS, are eligible to receive up to \$250.00 towards the retiree's single coverage for health insurance.

2400 - Group Life Insurance

An employee who is a member in the Virginia Retirement System (VRS) are members in the VRS Group Life Insurance Program. The carrier for VRS is Minnesota Life. The current rate is 1.31% ; rates for FY2021 have not been established.

CENTRAL VIRGINIA REGIONAL JAIL
FY2021 PROPOSED BUDGET

EXPENDITURES - Salaries and Benefits (33205-10)

2700 - Workers' Compensation Insurance

Workers' Compensation Insurance provides benefits to employees for work related injuries or illnesses that includes medical care and wages from lost work time. Current rates have not been determined, but based on experience it is projected that sworn staff will be 1.55%, remaining staff will be 0.09%, with a modified experience rate of 1.08%.

2710 - Hybrid Disability Insurance

Members of the VRS Hybrid Retirement Plan have coverage for short term and long term disability.

2900 - LODA

Participating in the Line of Duty Act (LODA) fund with Vacorp Risk Management.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Administrative (33205-20)

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFFERENCE +/-	% CHANGE
3120	Financial Auditor	\$ 13,100	\$ 18,289	\$ 15,000	\$ 20,000	\$ 5,000	33.33%
3122	PREA Audit (3 Year Audit)	250	374	8,000	-	(8,000)	-100.00%
3123	OPEB Actuarial Valuation	-	-	-	5,000	5,000	100.00%
3130	Financial Planning - 5 Year Plan	1,900	12,699	7,000	7,000	0	0.00%
3132	Medicaid Consultant	-	-	-	1,000	1,000	100.00%
3150	Legal Services	8,618	10,481	20,000	30,000	10,000	50.00%
3151	Litigation	810	20,000	65,000	40,000	(25,000)	-38.46%
3153	General Assembly Representation	16,278	15,884	20,000	18,000	(2,000)	-10.00%
3160	Data Processing	16,924	17,167	20,000	20,000	0	0.00%
3170	Community Corrections Program	75,000	75,000	75,000	75,000	0	0.00%
3201	Interpreter Services	-	-	3,750	3,750	0	100.00%
3321	Maintenance Contracts - Office Equipment	2,182	2,155	4,300	4,300	0	0.00%
3500	Printing and Binding Services	1,529	2,219	2,000	2,200	200	10.00%
3600	Advertising	-	-	500	-	(500)	-100.00%
5210	Postage	6,242	5,944	5,000	6,100	1,100	22.00%
5301	Insurance - Boiler and Machinery	3,163	2,972	4,000	3,200	(800)	-20.00%
5302	Insurance - General and Increased Liability Limits	-	505	1,000	700	(300)	-30.00%
5303	Insurance - Inland Marine	-	884	1,000	1,000	0	0.00%
5307	Insurance - Public Officials Liability	2,807	2,877	3,500	3,200	(300)	-8.57%
5308	Insurance - Law Enforcement Liability	41	-	500	-	(500)	-100.00%
5309	Insurance - General Property	22,081	19,921	26,000	24,000	(2,000)	-7.69%
5320	Insurance - Accident Inmate	3,750	3,750	4,000	3,750	(250)	-6.25%
5410	Lease - Office Equipment	3,489	6,713	5,000	9,000	4,000	80.00%
5530	Meals and Lodging	2,312	2,596	2,500	3,000	500	20.00%
5540	Conventions and Education	360	180	2,500	1,000	(1,500)	-60.00%
5550	ADA Compliance Training	-	-	-	20,000	20,000	100.00%
5810	Dues and Memberships	1,863	3,139	2,500	4,000	1,500	60.00%
5820	Bank Service Charges	129	-	-	12,000	12,000	0.00%
6001	Office Supplies	16,834	16,945	18,000	18,000	0	0.00%
6012	Books and Subscriptions	2,416	3,246	3,200	4,000	800	25.00%
8102	Furniture and Fixtures	22,585	704	2,000	12,000	10,000	500.00%

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Administrative (33205-20)

Total Administrative	\$ 224,663	\$ 244,644	\$ 321,250	\$ 351,200	\$ 29,950	9.32%
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3120 - Financial Auditor

An audit is a professional, independent examination of a government agency's financial statements and accounting documents following generally accepted accounting principles.

3122 - PREA Audit

All confinement facilities covered under the Prison Rape Elimination Act (PREA) standards must be audited at least once during every three-year audit cycle to be considered compliant with PREA standards.

3123 - OPEB Actuarial Valuation

The key purpose of an actuarial valuation is to inform the plan sponsors of the amount that needs to be contributed each year to adequately fund benefits. It is a requirement when postemployment benefits are offered to retirees and is required as part of the financial audit.

3130 - Financial Planning - 5 Year Plan

A multiyear plan is a financial plan that lists and describes capital projects the governmental agency plans to undertake, how the projects will be funded and the effects of the plan on the financial contributors of the Jail. A capital project results in the acquisition or increased value of capital assets (i.e. land, land improvements, infrastructure and equipment).

3132 - Medicaid Consultant

The Virginia Association of Regional Jails (VARJ) has retained the services of a consultant in working through the complex regulations regarding Medicaid expansion to inmates. The consultant represents the members of the Association and delivers critical information in regards to benefits, making application and General Assembly Representation. The costs for the consultant is equally shared amongst the members of the Association.

3150 - Legal Services

The law firm representing CVRJ is an independent contractor appointed and hired by the Authority Board. The attorney serves as a full-service law firm, except for matters of litigation, which are billed separately on a case by case basis and under a separate appropriated line item.

3151 - Legal Services - Litigation

Funding for any potential litigation that falls outside of the scope of non-litigating services.

3153 - General Assembly Representation

CVRJ retains the services of Kemper Consulting, which is a full-service government relations firm that specializes in providing constant and individualized lobbying services before the General Assembly. Representation by the firm on behalf of CVRJ is crucial in maintaining the Jail's federal exemption status and retaining current funding from the Compensation Board for positions and housing.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Administrative (33205-20)

3160 - Data Processing

Automatic Data Processing, Inc. (ADP) is CVRJ's outsourcing service provider for Payroll/HR Management.

3170 - Community Corrections Program

Pursuant to Budget Bill, Item 393, Section 10.2.D.1, a total of \$300,000 is projected for the Comprehensive Community Corrections and Pretrial Services Program for localities that belong to CVRJ. Seventy five (75) percent is funded by the State and the remaining twenty-five (25) percent is required to be funded by CVRJ.

3201 - Interpreter

The American Disabilities Act of 1990 (ADA) prohibits discrimination and ensures equal opportunity and access for persons with disabilities. Services provided by a qualified interpreter who provides efficient and impartial translations for inmates who are deaf or have a hearing impairment.

3321 - Maintenance Contracts - Office Equipment

A maintenance contract is an agreement which requires the specific performance of repairing, cleaning, altering, or improving of tangible personal property on a regular or irregular basis to ensure its continued satisfactory operation. The budgeted amount is for four (4) copiers.

3500 - Printing and Binding Services

Services provided by a vendor for printing, binding, collating, and laminating printed materials in large volumes.

5210 - Postage

Payments made for postage and other mailing services.

5301 - 5320 - Insurance

Payments for insurance coverage to VACORP Risk Management

5410 - Office Equipment

Lease of office equipment for a explicitly specified piece of equipment. The budgeted amount is for four (4) copiers and one (1) postage meter.

5530: Meals and Lodging

Costs of meals, lodging, tolls and parking fees related to routine business and/or attendance for training.

5540 - Education and Training

Registration fees and materials to attend conferences, conventions and training sessions.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Administrative (33205-20)

5550 - ADA Compliance Training

The American Disabilities Act of 1990 (ADA) prohibits discrimination and ensures equal opportunity and access for persons with disabilities. Proper ADA Compliance training and ADA Certification provides staff with latest information on ADA regulations, guidelines, implementation and best practices.

5810 - Dues and Memberships

Payments made for dues and membership to organizations, associations and providers that are distinct in providing benefits and resources to CVRJ. (i.e. VARJ, Sam's Club, Amazon Prime, Notary Fees etc.)

5820 - Bank Service Charges

Administrative charges as fees incurred by the bank for the expense associated with account transactions and product services

6001 - Office Supplies

Payments made for small, expendable, daily use items such as paper clips, post-it notes, pads, pens, pencils, copier paper, stationary, envelopes, and other miscellaneous items.

6012 – Books and Subscriptions

Payments made for Virginia Code Books and other legal materials, periodicals, newspapers, magazines and technical literature.

8102 - Furniture and Fixtures

Payments made for desks, file cabinets, lamps, calculators, chairs, shredder, etc.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Information Technology (33205-21)

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFFERENCE +/-	% CHANGE
3161	IT Service Contracts	\$ 20,044	\$ 24,345	\$ 16,636	\$ 19,450	2,814	16.92%
3311	IT Technical Support	219	38	1,500	5,000	3,500	233.33%
5240	Internet Services	-	-	-	4,960	4,960	100.00%
5530	Meals and Lodging	-	200	1,000	1,000	-	0.00%
5540	Conventions and Education	1,495	1,740	1,500	1,500	-	0.00%
6001	Computer Supplies and Consumables	14,969	21,110	20,000	23,000	3,000	15.00%
6012	Books and Subscriptions	-	87	500	500	-	0.00%
8107	EDP Equipment - Replace	32,260	20,913	22,300	104,787	82,487	369.90%
8207	EDP Equipment - Additional	11,016	32,254	26,428	19,190	(7,238)	-27.39%
8400	Computer Software/Upgrades/Licenses	-	-	-	9,000	9,000	100.00%
Total Information Technology		\$ 80,003	\$ 100,687	\$ 89,864	\$ 188,387	\$ 98,523	109.64%

3161 - IT Service Contracts

Information Technology means the use of hardware, software, services and supporting infrastructure to manage and deliver information using voice, data and video. IT service contracts are any contracts that are designed to facilitate the use of technology, providing specialized solutions, processes and functions of software, hardware, networks, telecommunications and electronics. Items budgeted in this line item are:

	FY2021
Services Through ANS	
ESET - Anti Virus	900
Veritas - Backup	900
Watchguard - Wi-Fi Subscription and Firewall	2,000
Other	
DSI	6,100
Laserfische	4,100
National Timekeeping System	2,800
Open Fox/VITA - VITA	850
OLM - Webpage/Email	300
VEEAM Enterprise - Backup Solutions Virtual Machine	1,500
Total	19,450

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Information Technology (33205-21)

3311 - IT Technical Support

Technical support services providing assistance regarding a specific problem with computer systems, processes, hardware, networking, communications and electronics.

5240 - Internet Services

	FY2021
Comcast	2,800
Verizon DSL - Comcast Backup	2,160
TOTAL	4,960

5530: Meals and Lodging

Costs of meals, lodging, tolls and parking fees related to routine business and/or attendance for training.

5540 - Education and Training

Registration fees and materials to attend conferences, conventions and training sessions.

6001 - Computer Supplies and Consumables

Supplies and consumables needed for computer system operations

8107 - EDP Equipment - Replace

Electronic Data Processing (EDP) Equipment is any equipment used to input, process, output or display data. Such equipment includes desktop, laptops, tablets, terminals, dedicated servers, networking equipment, printers, scanners, keyboards, etc. This budgeted line item is for the replacement of existing equipment.

8207 - EDP Equipment - Additional

Electronic Data Processing (EDP) Equipment is any equipment used to input, process, output or display data. Such equipment includes desktop, laptops, tablets, terminals, dedicated servers, networking equipment, printers, scanners, keyboards, etc. This budgeted line item is for additional equipment to the existing inventory.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Information Technology (33205-21)

8107 - EDP Equipment - Replace

	FY2021
WiFi Access Points	2,400
Bosch Server (Cameras)	15,000
Bosch Terminals	3,182
Cameras (20)	10,000
Decoder (Camera Feeds)	2,000
Desktop Computers (15)	12,135
DVR - Southside	4,000
Fax Machines (3)	600
Intercoms (VISTA)	800
IP Based Phones/Hardware	8,575
Laptops (6)	4,500
Miscellaneous Cables/Parts/Hardware	7,000
Monitors / Peripherals	1,500
NAS (Taser) Body Camera	2,000
Printers (13)	3,400
Projectors (2) - Training Center/Classrooms	3,500
Scanners (8)	6,695
Servers (2)	11,000
Servers (Uninterruptible Power Supply *UPS) (2)	6,000
Unibrain 1394 Digital Camera (Booking)	500
TOTAL	104,787

8207 - EDP Equipment - Additional

	FY2021
Desktop Computers (3)	2,430
Printers (3)	1,440
Scanners (3)	2,400
Battery Backups (15)	900
Switches (1)	1,000
Miscellaneous Cables/Parts/Hardware	4,000
Toner Drums (4)	320
Networking Administration Area	500
NAS File Server	1,200
VEEAM Server	4,000
Access Points (2)	1,000
TOTAL	19,190

8400 - Computer Software/Upgrades/Licenses

Organized information that consists of the operating systems, utilities, programs and applications that perform a task or operation.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Training (33205-22)

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFFERENCE +/-	% CHANGE
3180	CIT Training	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
3181	Basic and In-Service Training - RRCJA	46,055	47,909	58,000	58,000	-	0.00%
3500	Printing and Binding Services	-	-	1,000	1,000	-	0.00%
3600	Advertising	3,140	8,758	4,000	10,000	6,000	150.00%
5530	Meals and Lodging - Training	15,828	12,711	28,760	24,760	(4,000)	-13.91%
5540	Convention / Education	8,617	13,357	20,000	15,000	(5,000)	-25.00%
6010	Security Supplies	40,901	35,442	22,730	42,730	20,000	87.99%
6011	Uniforms	20,112	11,570	86,050	65,050	(21,000)	-24.40%
6013	Education Supplies - Classroom	1,619	1,431	2,000	2,000	-	0.00%
8102	Furniture and Fixtures	-	-	2,500	2,500	-	100.00%
Total Training		\$ 138,772	\$ 133,678	\$ 227,540	\$ 223,540	\$ (4,000)	-1.76%

3180 - CIT Training

Crisis Intervention Team (CIT) training involves working in a team with mental health practitioners, law/jail enforcement and medical personnel. The focus is to provide the best services possible to an individual demonstrating an acute episode of mental health crisis.

3181 - Basic and In-service Training

Payment to the Rappahannock Regional Criminal Justice Academy for:

- a.** New Hires: 12 week basic training course for newly hired jails officers which includes classroom, practicum instruction in firearms, self-defensive, correctional procedures and physical training.
- b.** In-Service Training: Every certified jail officer (CVRJ currently has 121 officers) must complete in-service training requirements in order to remain certified.

3500 - Printing and Binding Services

Services provided by a vendor for printing, binding, collating, and laminating printed materials in large volumes.

3600 - Advertising

Costs associated with marketing vacancy positions on an employment-related search engine in order to attract the most qualified candidates for vacant positions.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Training (33205-22)

5530 - Lodging/Meals/Tolls and Fees

Costs of meals, lodging, tolls and parking fees related to routine business and/or attending mandatory training for CVRJ.

	FY2021
Cadets - Academy 41 days x \$12.00 per day x 30 Cadets	14,760
Meals - Conferences and Seminars	5,000
Lodging - Conferences and Seminars	5,000
Total	24,760

5540 - Convention/Education

Registration fees and materials to attend conferences, conventions and training sessions.

6010 - Security Supplies

Payments for supplies that are used for training:

	FY2021
O.C. Aerosols & Cases	2,530
Ammo - Training/Duty	20,000
Glock Weapons	2,500
Tasers	4,000
Taser Cartridges	7,200
Range Supplies	6,500
Total	42,730

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Training (33205-22)

6011 - Uniforms

Payments for uniforms, badges, identification cards, holders, belts, jackets, caps, over boots and rain gear for the benefit of sworn staff, administration and records. Includes augment and/or replacement of existing uniforms.

	FY2021
Cadet Uniforms: \$135 @ 30	4,050
Replacement	20,000
New	10,000
Records/Classifications	5,000
Duty Gear New / Replace	20,000
Protective Gear	1,000
Instructor Uniforms (25)	5,000
Total	65,050

6013 - Educational Supplies

Payments for supplies used in the training classroom (i.e. Literature, CPR Manikins, Training AEDS, etc.).

8102 - Furniture and Fixtures

Payments made replace tables and chairs in the training rooms.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Transportation (33205-23)

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFFERENCE +/-	% CHANGE
3312	Repairs & Maintenance - Vehicles	\$ 3,404	\$ 16,439	\$ 12,500	\$ 12,500	\$ -	0.00%
5305	Insurance - Vehicles	9,850	9,849	9,850	9,850	-	0.00%
5510	Tolls	12	334	100	100	-	0.00%
6008	Fuel - Vehicles	24858	28,134	30,000	30,000	-	0.00%
6009	Supplies - Vehicles	4,084	1,573	5,000	5,000	-	0.00%
Total Transportation		\$ 42,208	\$ 56,329	\$ 57,450	\$ 57,450	\$ -	0.00%

3312 – Repairs and Maintenance / Vehicles and Equipment

Payments for repairs and maintenance to vehicles and any insurance deductibles for automobile claims.

5305- Insurance

Payments for insurance coverage for 18 vehicles

5510 – Tolls

Payments associated with traveling with an E-Z pass on highways that require a toll.

6008 - Fuel

Payments for the purchase of gasoline and fuel for all facility vehicles

6009 – Supplies - Vehicles

Payments for the purchase of oil, tires, batteries and lubricants for all facility vehicles.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Security (33205-30)

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFFERENCE +/-	% CHANGE
3500	Printing and Binding Services	6,877	3,080	7,500	10,500	3,000	40.00%
6005	Janitorial and Laundry Supplies	45,285	39,017	70,000	60,000	(10,000)	-14.29%
6006	Linen Supplies	25,769	44,140	58,600	55,000	(3,600)	-6.14%
6010	Security Supplies	52,813	7,928	47,725	38,725	(9,000)	-18.86%
6011A	Uniforms - Inmates	40,031	43,086	35,800	42,600	6,800	18.99%
8102	Furniture and Fixtures	800	1,000	1,000	3,600	2,600	260.00%
Total Security		\$ 171,575	\$ 138,251	\$ 220,625	\$ 210,425	\$ (10,200)	-4.62%

3500 - Printing and Binding Services

Services provided by a vendor for printing, binding, collating, and laminating printed materials in large volumes.

	FY2021
Inmate Request Forms	4,000
Inmate Hand Books	6,500
Total	10,500

6005 - Janitorial and Laundry Supplies

Payments for soaps, cleansers, disinfectants, toilet tissue, paper towels, waxes, mops, buckets, brooms and other disposable items associated with jail operations.

6006 - Linen Supplies

Payments for the purchase and/or replacement of sheets, blankets, mattresses, pillows, towels, washcloths and similar items.

	FY2021
Laundry Bags	2,000
Mattresses w/Pillow	25,000
Towels, Washcloths, Sheets, Blankets	27,000
Shower Shoes	1,000
Total	55,000

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Security (33205-30)

6010 - Security Supplies

Payments for supplies that are used for jail operations:

	FY2021
Transport Hoods	300
Alcosensor	1,200
Keys, Key Rings, Chits	1,300
Alcosensor Mouthpieces	2,000
Coolers	2,000
Inmate Arm Bands	4,000
Flashlights	1,200
Locks	400
Log Books	12,000
Magnetic Segregation Signs	400
Property Bags	5,000
Restraints	8,000
Hand Held Scanners	500
Laundry Cart	425
Total	38,725

6011 – Inmate Clothing

Payments for the purchase and/or replacement of inmate clothing due to “wear and tear”.

	FY2021
Jumpsuits	18,000
Kitchen Uniforms	1,000
Court Jumpsuits	4,700
Slip on Shoes	15,300
Workforce Uniforms	1,600
Workforce Winter Wear	2,000
Total	42,600

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Security (33205-30)

8102 - Furniture and Fixtures

Payments made for desks, file cabinets, lamps, calculators, chairs, furniture .

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Inmate Medical Services (33205-32)

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFFERENCE +/-	% CHANGE
3110	Outside Medical, Dental and Hospital Claims	\$ 612,612	\$ 888,345	\$ 615,000	\$ 800,000	185,000	30.08%
	<i>Outside Medical - Fluvanna Allocation</i>	81,830	43,944	91,266	116,640	25,374	27.80%
	<i>Outside Medical - Greene Allocation</i>	120,364	39,732	102,275	138,960	36,686	35.87%
	<i>Outside Medical- Louisa Allocation</i>	159,388	274,916	191,388	245,920	54,532	28.49%
	<i>Outside Medical - Madison Allocation</i>	30,539	296,244	65,252	87,920	22,669	34.74%
	<i>Outside Medical - Orange Allocation</i>	220,492	233,509	164,820	210,560	45,740	27.75%
3111	Physician	91,201	98,695	100,000	142,000	42,000	42.00%
3112	Dentist	47,466	66,917	65,000	65,000	-	0.00%
3115	Employee Medical Assessment	2,015	2,236	2,500	2,500	-	0.00%
3116	Psychiatrist	-	12,833	80,000	64,000	(16,000)	-20.00%
3117	Medical - DOC / Non-Member Responsible I/M	244,838	13,204	50,000	50,000	-	0.00%
3118	Laboratory and X-ray Services	42,094	29,063	42,000	42,000	-	0.00%
3119	Psychologist / RRCSB	65,760	80,000	83,200	83,200	-	0.00%
3161	EMR Maintenance Contract	-	5,800	17,400	20,000	2,600	14.94%
3323	Infectious Waste Removal	1,840	3,421	2,500	5,000	2,500	100.00%
3500	Medical Forms	605	659	1,000	1,000	-	0.00%
5530	Meals and Lodging	991	-	3,500	3,500	-	0.00%
5540	Conventions and Education	460	264	5,000	5,000	-	0.00%
5811	Permits, Fees and Licenses	196	503	1,000	1,500	500	50.00%
6003	Pharmaceuticals	226,428	286,512	300,000	300,000	-	0.00%
6011	Uniforms - Nurses	2,922	3,158	3,000	4,500	1,500	50.00%
6012	Books and Subscriptions	-	-	1,000	1,000	-	0.00%
6017	Medical Supplies	-	-	100,000	110,000	10,000	10.00%
8102	Furniture and Fixtures	797	932	1,000	2,000	1,000	100.00%
Total Inmate Medical Services		\$ 1,340,226	\$ 1,492,542	\$ 1,473,100	\$ 1,702,200	\$ 229,100	15.55%

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Inmate Medical Services (33205-32)

3110 - Outside Medical Care

CVRJ's medical staff and contractual providers provide essential medical, dental and mental health services to inmates. For inmates with chronic or acute medical conditions a referral will be issued for advanced care outside of the facility. For those inmates who are classified the responsibility of CVRJ, a medical insurance number will be provided to outside medical providers for insurance billing. Through contract negotiations with the Regional Jail Association, Anthem Inmate Medical Services Program provides negotiating insurance coverage. Claims are paid based upon negotiated fees and any amounts paid by Anthem are then billed to CVRJ. Anthem Inmate Medical Services Program is not a "traditional" health care plan, but a negotiating plan.

3111 - 3119 - Contractual Medical Services

Contractual medical services provided to the facility

3161 - Electronic Medical Records (EMR) Maintenance Contract

Electronic Medical Records (EMR) are the digital equivalent of paper records, or charts. EMR's contain general information such as treatment and medical history about an inmate. The annual maintenance contract is for monthly hosting and licensing fees and software upgrades.

3323 - Infectious Waste Removal

Infectious waste has been defined to include biological waste, cultures and stock, pathological waste and sharps. Each have a proper disposal method and must be disposed by managed guidelines so that the environment is not exposed to biological risk.

3500 - Medical Forms

Services provided by a vendor for printing, binding, collating, and laminating printed materials in large volumes

5530 - Lodging/Meals/Tolls and Fees

Costs of meals, lodging, tolls and parking fees related to routine business and/or attending mandatory training for CVRJ.

5540 - Convention/Education

Registration fees and materials to attend conferences, conventions and training sessions.

5811 - Permits, Fees and Licenses

Permits, fees and licenses are official certificates of permission that are required to perform a task. Medical staff are required to renew their licenses annually.

6003 - Pharmaceuticals

CVRJ contracts with Westwood Pharmacy to provide pharmaceuticals (both prescription and over the counter) for inmates.

6011 - Uniforms

Payments for uniforms, including badges, identification cards for medical staff.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Inmate Medical Services (33205-32)

6012 – Books and Subscriptions

Payments made for Virginia Code Books and other legal materials, periodicals, newspapers, magazines and technical literature.

6017 - Medical Supplies

CVRJ contracts with Westwood Pharmacy to provide non-durable disposable health care materials including gloves, UT cups, oxygen and any other items ordered or prescribed.

8102 - Furniture and Fixtures

Payments made for desks, file cabinets, lamps, calculators, chairs, shredder, etc.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Inmate Food Services (33205-33)

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFFERENCE +/-	% CHANGE
5530	Meals and Lodging	\$ -	\$ -	\$ 1,000	\$ 500	\$ (500)	-50.00%
5540	Conventions and Education	657	5,135	5,400	5,400	-	0.00%
5811	Permits, Fees and Licenses	1,176	1,302	1,500	1,500	-	0.00%
6002	Disposable Products	6,803	10,089	10,950	15,000	4,050	36.99%
6004	Food and Beverages	633,576	692,975	702,625	900,000	197,375	28.09%
6005	Janitorial and Kitchen Cleaning Supplies	16,763	19,090	19,950	20,100	150	0.75%
6006	Kitchen Linens	2,173	1,539	1,500	1,500	-	0.00%
6011	Uniforms - Staff	3,149	3,716	3,500	5,000	1,500	42.86%
6011A	Uniforms and Protective Wear - Inmates	1,132	4,440	2,500	3,000	500	20.00%
6014	Food Services Prep Supplies	3,569	3,511	4,000	6,000	2,000	50.00%
8111	Food Services Equipment / Dinnerware - Rpl	5,455	15,658	7,500	9,500	2,000	26.67%
8211	Food Services Equipment / Dinnerware - New	5,228	14,382	9,000	17,500	8,500	94.44%
Total Inmate Food Services		\$ 679,681	\$ 771,837	\$ 769,425	\$ 985,000	\$ 215,575	28.02%

5530 - Lodging/Meals/Tolls and Fees

Costs of meals, lodging, tolls and parking fees related to routine business and/or attending mandatory training for CVRJ.

5540 - Convention/Education

Registration fees and materials to attend conferences, conventions and training sessions.

5811 - Permits, Fees and Licenses

Permits, fees and licenses are official certificates of permission that are required to perform a task. The Virginia Department of Health requires that CVRJ hold a Food Service Operation Permit. Additionally, all staff are required to satisfactorily complete the ServSafe Manager Certification Training Course offered by Virginia Tech.

6002 - Disposable Products

Food service products include a variety of disposable items used to serve, hold and consume food. Disposables may include paper plates, plastic cutlery, disposable tablecloths, gloves, food labels, napkins, etc.

6004 - Food and Beverages

Costs for food and beverages for daily inmate population, meals for staff for lunch and dinner, and meetings held at CVRJ.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Inmate Food Services (33205-33)

6005 - Janitorial and Kitchen Cleaning Supplies

Costs for soaps, cleansers, disinfectants, paper towels, waxes, mops, buckets, brooms and other disposable items associated with food operations .

6006 - Kitchen Linens

Costs for fabric goods intended for daily use in the food services area.

6011 – Uniforms / Staff

Payments for uniforms, including badges, identification cards for food services staff. Includes augment and/or replacement of existing uniforms.

6011A – Inmate Clothing

Payments for the purchase and/or replacement of inmate clothing and protective wear who are trustees in the food services area.

6014 – Food Preparation Supplies

Costs for knives, cooking utensils, portable cookers, can openers, water pitchers, small wares and other items relevant to the preparation of food.

8111 – Food Services Equipment and Dinnerware – Replacement:

	FY2021
Beverage Containers	700
Inmate Cups	3,000
Insulated Trays	1,100
Utility Kitchen Cart	1,000
Lounge Dinnerware	250
Food Cart	250
Inmate Flex Trays	3,200
TOTAL	9,500

8211 – Food Services Equipment and Dinnerware – New:

	FY2021
Tray Drying Racks (3)	12,000
Food Hot Holding Cabinet	5,500
TOTAL	17,500

CENTRAL VIRGINIA REGIONAL JAIL
FY2021 PROPOSED BUDGET

EXPENDITURES - RE-ENTRY PROGRAMS (33205-34)

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFFERENCE +/-	% CHANGE
3321	Maintenance Contracts	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
3500	Printing and Binding Services	1,230	1,768	2,500	4,216	1,716	68.64%
5410	Lease - HEM Equipment	988	1,815	2,400	16,500	14,100	587.50%
5410	Lease - Office Equipment	-	-	1,200	1,200	-	0.00%
5530	Meals and Lodging	481	982	1,000	7,400	6,400	640.00%
5540	Conventions and Education	955	215	1,500	3,300	1,800	120.00%
6001	Office Supplies	-	-	-	2,000	2,000	100.00%
6010	Security Supplies - Booking	406	89	500	-	(500)	-100.00%
6013	Classroom Education Supplies	-	708	7,000	17,000	10,000	142.86%
6015	Religious / Recovery Programs	-	-	4,877	7,900	3,023	61.98%
8102	Furniture and Fixtures	500	1,005	2,000	5,000	3,000	150.00%
				-			
Total Administrative		\$ 4,560	\$ 6,582	\$ 23,977	\$ 65,516	\$ 41,539	173.25%

3321 - Maintenance Contracts

A maintenance contract is an agreement which requires the specific performance of repairing, cleaning, altering, or improving of tangible personal property on a regular or irregular basis to ensure its continued satisfactory operation. The budgeted amount is for one (1) copier.

3500 - Printing and Binding Services

Services provided by a vendor for printing, binding, collating, and laminating printed materials in large volumes.

5410 - Lease: HEM Equipment

Lease of equipment for individuals who meet the qualifications of home electronic incarceration, including those who are under the Work Release Program who qualify for furloughs for specific holidays.

5410 - Lease: Office Equipment

Lease of office equipment for a explicitly specified piece of equipment. The budgeted amount is for one (1) copier.

5530: Meals and Lodging

Costs of meals, lodging, tolls and parking fees related to routine business and/or attendance for training.

CENTRAL VIRGINIA REGIONAL JAIL
FY2021 PROPOSED BUDGET

EXPENDITURES - RE-ENTRY PROGRAMS (33205-34)

5540 - Education and Training

Registration fees and materials to attend conferences, conventions and training sessions.

6001 - Office Supplies

Payments made for small, expendable, daily items that are used: (i.e. paper clips, post-it notes, pads, pens, pencils, copier paper, stationary, envelopes, and other miscellaneous items).

6013 - Educational Supplies

Supplies incurred for educational development courses, books, supplies, and other supplementary materials that are used in the classroom.

6015 - Religious & Recovery Programs:

Programs facilitated by the Chaplain providing scriptural studies, pastoral care, spiritual guidance and counseling . The budgeted line item is for

	FY2021
Cornerstone Books	500
Global University	1,000
Celebrate Recovery	1,200
Catholic Religious Material	300
Islamic Religious Material	1,800
Bibles / Purpose Driven	1,600
Network Conference Fees	500
C/R Training Conference	400
Chaplain Conference	600
Total	7,900

8102 - Furniture and Fixtures

Payments made for desks, file cabinets, lamps, calculators, chairs, shredder, etc.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Buildings and Grounds (33205-40)

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFFERENCE +/-	% CHANGE
3310	Repairs / Building and Grounds	\$ 18,364	\$ 20,348	\$ 38,000	\$ 43,000	\$ 5,000	13.16%
3312	Repairs / Equipment	948	3,504	4,500	5,000	500	11.11%
3320	Maintenance Contracts	46,386	38,910	63,780	60,600	(3,180)	-4.99%
3322	Extermination Services	3,203	3,439	4,000	4,000	-	0.00%
3323	Refuse Collection	8,180	7,571	8,250	16,500	8,250	100.00%
5110	Electricity / Propane (Heat)	284,957	318,151	355,000	376,000	21,000	5.92%
5130	Water and Sewer	150,790	158,008	170,000	170,000	-	0.00%
5230	Telecommunications	20,156	26,688	25,000	31,000	6,000	24.00%
6007	Supplies - Buildings and Grounds	46,312	49,350	59,200	80,000	20,800	35.14%
6008	Fuel - Generators / Power Equipment	312	292	16,000	16,000	-	0.00%
6009	Supplies - Power Equipment	299	1,740	1,500	15,000	13,500	900.00%
8101	Machinery, Equipment, Power Tools	5,087	7,000	5,000	6,800	1,800	36.00%
Total Buildings and Grounds		\$ 584,994	\$ 635,001	\$ 750,230	\$ 823,900	\$ 73,670	9.82%

3310 - Repairs & Corrective Maintenance - Buildings/Grounds

Unscheduled repairs to the facility, including mechanical systems, to correct an emergency need to prevent injury, loss of property, or return. Repairs are initiated within a short time period and are performed by an outside source experienced in providing the needed repairs.

3312 - Repairs & Corrective Maintenance - Equipment

Unscheduled repairs to equipment to correct an emergency malfunction of equipment. Repairs are initiated within a short time period and are performed by an outside source experienced in providing the needed repairs.

3320 - Maintenance Contracts

Contractual agreements which provide periodic maintenance of buildings or equipment for fixed service fee.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Buildings and Grounds (33205-40)

3320 - Maintenance Contracts

	FY2021
Colonial Webb	35,000
Facility Support (Universal Power Supply)	3,000
Fidelity Power Systems (Generators)	3,600
Fire Marshal Inspection	1,000
HMS Fire Extinguishers (Inspection)	800
Fire X (Kitchen Exhaust Inspection)	800
Greer's Exhaust (Kitchen Exhaust Cleaning)	500
VSC Fire and Security (Sprinklers)	8,400
Quench	1,000
Lift Maintenance Contract	6,500
TOTAL	60,600

3322 - Extermination Services

Professional vermin and pest control of the facility, conduct monthly.

3323 - Refuse Collection

	FY2021
Updike	16,000
County Refuse Fee	200
Valley Proteins (Grease/Food Removal)	300
TOTAL	16,500

5110 - Electricity / Propane

Payments for electrical services from Dominion Power and for propane fillings at the warehouse

5130 - Water and Sewer

Payments for water and sewer to the Town of Orange

5230 - Telecommunications

Payments for services with telephone vendors for landlines and cellular service.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Buildings and Grounds (33205-40)

6007 - Supplies / Repairs, Maintenance

Purchase of maintenance, repair and operating supplies routinely used.

	FY2021
Paint Supplies	8,000
Electrical Supplies	12,000
Plumbing Supplies	20,000
Security Devices	7,000
Camera/Monitoring	7,000
Intercom Phones	8,000
General Supplies	3,000
Kitchen Repair Supplies	12,000
Fire Equipment, Sensors, Sprinklers	3,000
TOTAL	80,000

6008 - Fuel / Power Equipment

Purchase of gasoline and fuel for lawn care equipment, tractor, maintenance equipment and back-up generators.

6009 - Supplies / Power Equipment

Purchase of supplies needed to operate power equipment

8101 - Machinery, Equipment, Power Tools

CENTRAL VIRGINIA REGIONAL JAIL
FY2021 PROPOSED BUDGET

EXPENDITURES - Non-Departmental (33205-90)

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFFERENCE +/-	% CHANGE
5600	Contributions	\$ 200	\$ 200	\$ 1,500	\$ 1,500	\$ -	0.00%
5840	Contingency	-	10,000	64,000	64,000	-	0.00%
Total Non-Departmental		\$ 200	\$ 10,200	\$ 65,500	\$ 65,500	\$ -	0.00%

5600 – Contributions

Payments made in the form of contributions to civil charities, and volunteer fire and rescue organizations. Additionally, used for special recognitions for staff (i.e., Employee of the Quarter, retirements), and non-staff related recognitions.

5840 – Contingencies

Reserved funds for unexpected expenditures outside the range of the usual operating budget. A reserve serves as a protection against possible loss in the event of an emergency situation, forced modifications or a reduction in revenue. The funds are used to utilize unexpected expenditures and are more commonly known as a “rainy day” fund.

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Capital Outlay (33205-94)

Account Number	Description	FY2018 ACTUALS	FY2019 ACTUALS	FY2020 ADOPTED	FY2021 PROPOSED	DIFFERENCE +/-	% CHANGE
	<u>Capital - Replace</u>						
8101	Machinery and Equipment	\$ 23,553	\$ 57,913	\$ 147,000	\$ 184,500	\$ 37,500	25.51%
8103	Communication Equipment	13,490	-	15,000	15,000	-	100.00%
8105	Motor Vehicles and Motorized Equipment	69,460	69,183	70,000	70,000	-	0.00%
	<u>Capital - New</u>						
8201	Machinery and Equipment	\$ -	\$ 185,285	\$ 23,500	\$ -	\$ (23,500)	-100.00%
8202	Furniture and Fixtures	4,260	-	-	-	-	0.00%
8207	EDP Equipment	40,000	9,388	-	-	-	0.00%
	<u>Capital Improvement To Buildings/Grounds</u>						
8300	Entrance Metal Detector	\$ -	\$ -	\$ 4,200	\$ -	\$ (4,200)	-100.00%
	Tables For Block				\$ 17,400	17,400	100.00%
	Sally-Port Roll Up Door	8,725	-	12,000	-	(12,000)	-100.00%
	Security Glass	1,170	-	6,000	-	(6,000)	-100.00%
	Roof Repairs	369,455	-	-	-	-	0.00%
	ADA Renovations		14,685	-	7,500	7,500	100.00%
	Admin Renovations	16,615	-	-	-	-	0.00%
	Door Locks and Door Replacement	-	96,706	-	-	-	0.00%
	Renovations (G and H Blocks)	20,000	-	-	-	-	0.00%
	Renovations (I Block)	-	14,692	-	-	-	0.00%
	Renovations (Northside Plumbing)	-	-	850,000	-	(850,000)	-100.00%
	Total Capital Outlay	\$ 566,728	\$ 447,852	\$ 1,127,700	\$ 294,400	(833,300)	-73.89%

CENTRAL VIRGINIA REGIONAL JAIL

FY2021 PROPOSED BUDGET

EXPENDITURES - Capital Outlay (33205-94)

Capital - Replace

<i>8101</i>	<i>Machinery Equipment</i>	<i>FY2020</i>
	Washing Machine/Dryer	10,000
	Roof Top Exhaust Fan	5,500
	Ice Machine	12,000
	HVAC	50,000
	Walk Behind Mower and Zero Turn	10,000
	Generator	65,000
	Hot Water Heater - K Block	12,000
	Hot Water Heater	20,000
	TOTAL	184,500

<i>8103</i>	<i>Communication Equipment</i>	<i>FY2020</i>
	Radios	15,000

<i>8105</i>	<i>Motor Vehicles</i>	<i>FY2020</i>
		70,000

County of Madison													
FY2021 Budget Worksheet													
Department:		JUVENILE DETENTION											
Dept #		33402											
Contact		Outside											
Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Original Budget	FY2020 Current Budget as of 12/20/2019	FY2020 YTD Expenditures as of 12/20/2019	Proposed FY2021 Budget	FY21 \$Change from FY20 Current Budget	FY21 %age Change from FY20 Current Budget	FY2020 % Expended at 12/20/2018	FY20 Current Budget \$Change from FY20 OB	FY20 OB \$Change from FY19 Actual	FY19 Actual \$ Change from FY18 Actual
10-03 -33 -33402-3830	HOUSING OF JUVENILES	95,681.69	200,597.82	114,282.00	143,790.00	93,248.00	104,954.00	(38,836.00)	-27.01%	64.85%	29,508.00	(86,315.82)	104,916.13
10-03 -33 -33402-5510	MILEAGE	-	146.16	500.00	500.00	73.08	500.00	-	None	14.62%	-	353.84	146.16
		95,681.69	200,743.98	114,782.00	144,290.00	93,321.08	105,454.00	(38,836.00)	-26.92%	64.68%	29,508.00	(85,961.98)	105,062.29
Historical costs													
True up paid in next year		Annual Assessment	Total Cost to County										
FY17	41,367.00	53,002.00	94,369.00										
FY18	142,082.00	54,315.00	196,397.00										
FY19	39,407.00	58,516.00	97,923.00										
FY20	0	114,282.00	114,282.00										
No true up will be budgeted for FY21													

RAPPAHANNOCK JUVENILE CENTER
Draft Revenue Source - FY 2020 - 2021

Budget Expenses	\$ 7,953,241
Sources of Revenue:	
DJJ Block Grant	\$ 1,587,900
Net DJJ Block Grant	<u>\$ 1,587,900</u>
Misc. Revenue/Other Funding Sources:	
USDA Fund Transfer	\$ 75,000
Community Placement Program	\$ 1,400,000
Estimated Interest	\$ 40,000
Estimated Per Diem - Non Jurisdictional	\$ 24,000
Total Misc. Rev./Other Funding Sources:	<u>\$ 1,539,000</u>
Use of RJC Fund Balance:	
Capital Equipment Repair/Replacement	\$ 420,000
Bonus/Incentive	\$ 65,000
Contingency	\$ 300,000
Total RJC Funding	<u>\$ 785,000</u>
Sub-Total	<u>\$ 3,911,900</u>
Locality Revenues:	
Grand Total Revenue less DJJ, RJC	\$ 4,041,341
Total Locality Revenues	<u>\$ 4,041,341</u>
Grand Total Revenue	<u>\$ 7,953,241</u>

FREDERICKSBURG - CCD = 2485

Appropriations	10.578%	\$ 427,493
		\$ -
TOTAL		<u>\$ 427,493</u>

KING GEORGE - CCD = 1425

Appropriations	6.066%	\$ 245,148
		\$ -
TOTAL		<u>\$ 245,148</u>

LOUISA - CCD = 961

Appropriations	4.091%	\$ 165,331
		\$ -
TOTAL		<u>\$ 165,331</u>

MADISON - CCD = 610

Appropriations	2.597%	\$ 104,954
		\$ -
TOTAL		<u>\$ 104,954</u>

ORANGE - CCD = 1334

Appropriations	5.679%	\$ 229,508
		\$ -
TOTAL		<u>\$ 229,508</u>

SPOTSYLVANIA - CCD = 7601

Appropriations	32.356%	\$ 1,307,616
		\$ -
TOTAL		<u>\$ 1,307,616</u>

STAFFORD - CCD = 9076

Appropriations	38.633%	\$ 1,561,291
		\$ -
TOTAL		<u>\$ 1,561,291</u>

Grand Total	100.000%	<u>\$ 4,041,341</u>
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RAPPAHANNOCK JUVENILE CENTER
DRAFT BUDGET WORKSHEET - FY 2020-2021

EXPENSE CATEGORY		FY 2016 - 2017		FY 2017 - 2018		FY 2018 - 2019		FY 2019 - 2020		Budget FY 2020- 2021	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL 12/31/19		
	A	<i>SALARY & BENEFITS</i>									
10-5105	1	<i>Salaries</i>	\$ 3,435,465	\$ 3,371,111	\$ 3,643,555	\$ 3,422,311	\$ 3,718,916	\$ 3,798,614	\$ 4,162,116	\$ 2,069,473	\$ 4,305,009
	2	<i>Additional Wages</i>									
10-5111	a.	Overtime	\$ 40,000	\$ 15,980	\$ 40,000	\$ 28,122	\$ 30,000	\$ 56,826	\$ 40,000	\$ 19,211	\$ 40,000
10-5115	b.	Part Time	\$ 10,000	\$ 60,441	\$ 25,000	\$ 39,913	\$ 50,000	\$ 64,534	\$ 30,000	\$ 28,014	\$ 50,000
10-5120	c.	Holiday	\$ -								
10-5121	d.	Termination	\$ -	\$ 10,148		\$ 27,714		\$ 34,629		\$ 18,141	
10-5125	e.	Opt Out Health Ins	\$ 34,000	\$ 23,500	\$ 32,000	\$ 24,750	\$ 26,000	\$ 28,250	\$ 28,000	\$ 13,375	\$ 28,000
		SUBTOTAL WAGES	\$ 3,519,465	\$ 3,481,180	\$ 3,740,555	\$ 3,542,810	\$ 3,824,916	\$ 3,982,853	\$ 4,260,116.00	\$ 2,148,214	\$ 4,423,009.00
	3	<i>Benefits</i>									
10-5136		PCORI FEE		\$ 200			\$ 300	\$ 215	\$ 300	\$ 300	\$ 300
10-5145	a.	FICA	\$ 218,207	\$ 211,411	\$ 231,914	\$ 215,863	\$ 237,145	\$ 243,199	\$ 264,127	\$ 133,189	\$ 274,227
10-5147	b.	Medicare	\$ 51,032	\$ 49,443	\$ 54,238	\$ 50,484	\$ 55,461	\$ 56,878	\$ 61,772	\$ 31,149	\$ 64,134
10-5150	c.	VRS Retirement	\$ 178,988	\$ 172,023	\$ 189,829	\$ 174,804	\$ 156,566	\$ 157,895	\$ 175,225	\$ 111,922	\$ 216,111
10-5153	d.	VRS Health Credit	\$ 6,184	\$ 6,935	\$ 7,651	\$ 7,052	\$ 7,810	\$ 8,879	\$ 9,989	\$ 5,156	\$ 12,054
10-5155	e.	VRS Group Life	\$ 45,005	\$ 43,261	\$ 47,731	\$ 44,040	\$ 48,718	\$ 48,618	\$ 54,524	\$ 28,142	\$ 57,687
10-5158	f.	VRS / ING - 457b Match	\$ 16,000	\$ 15,887	\$ 16,000	\$ 15,988	\$ 16,000	\$ 15,864	\$ 16,000	\$ 7,430	\$ 16,000
10-5160	g.	Health Insurance	\$ 560,000	\$ 520,064	\$ 600,000	\$ 541,084	\$ 575,000	\$ 661,612	\$ 705,000	\$ 338,698	\$ 720,000
10-5165	h.	Workers' Compensation	\$ 80,000	\$ 75,148	\$ 90,000	\$ 70,450	\$ 80,000	\$ 63,208	\$ 75,000	\$ 80,556	\$ 95,000
10-5167	i.	Retiree Health Care	\$ 19,000	\$ 8,418	\$ 19,000	\$ 9,105	\$ 10,000	\$ 9,660	\$ 10,000	\$ 4,830	\$ 11,000
10-5169	j.	VA Corp Hybrid Short Term Disability	\$ 4,000	\$ 5,656	\$ 8,000	\$ 6,155	\$ 8,000	\$ 8,102	\$ 8,000.00	\$ 4,223	\$ 8,500.00
10-5170	k.	Employee Physicals & Background	\$ 500	\$ 100	\$ 500	\$ 150	\$ 500	\$ 350	\$ 200	\$ 100	\$ 300
10-5180	l.	VEC Unemployment Reimbursement				\$ 2,136		\$ 4,136			
		SUBTOTAL BENEFITS	\$ 1,178,916	\$ 1,108,546	\$ 1,264,864	\$ 1,137,311	\$ 1,195,500	\$ 1,278,401	\$ 1,380,137	\$ 745,395	\$ 1,475,313
		TOTAL SALARY EXPENSE	\$ 4,698,381	\$ 4,589,726	\$ 5,005,419	\$ 4,680,121	\$ 5,020,416	\$ 5,261,254	\$ 5,640,253	\$ 2,893,609	\$ 5,898,322
	B	<i>OPERATING EXPENSES</i>									
	1	<i>Commission</i>									
10-5305	a.	Legal	\$ 22,500	\$ 21,000	\$ 25,235	\$ 21,000	\$ 25,235	\$ 24,000	\$ 25,000	\$ 12,000	\$ 25,625
10-5310	b.	Misc. Expenses	\$ 1,000	\$ 668	\$ 1,000	\$ 926	\$ 1,000	\$ 1,042	\$ 1,000	\$ 963	\$ 1,000
	2	<i>Cost of Operations</i>									
10-5355	a.	Property Lease - Regional Jail	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
10-5360	b.	Admin. Fee - Regional Jail	\$ 8,000	\$ 8,029	\$ 13,700	\$ 8,110	\$ 13,700	\$ 8,227	\$ 10,000	\$ 3,305	\$ 9,000
10-5365	c.	Host Fee - Stafford County	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 20,000	\$ 40,000
	3	<i>Equipment</i>									
10-5410		Furn, Fix,Sm Equip.Purchase/replace	\$ 22,500	\$ 27,363	\$ 24,000	\$ 37,713	\$ 24,000	\$ 22,623	\$ 30,000	\$ 17,918	\$ 30,000
	4	<i>Food Service</i>									
10-5455	a.	Meals - Regional Jail	\$ 245,000	\$ 201,078	\$ 155,600	\$ 140,899	\$ 159,490	\$ 149,178	\$ 216,646	\$ 44,657	\$ 200,000
	b.	Meals, Snacks, Incentives			\$ 90,000	\$ 57,040	\$ 70,000	\$ 68,355	\$ 70,000	\$ 65,613	\$ 80,000
10-5460	c.	Kitchen Supplies - In House	\$ 2,000	\$ 2,408	\$ 2,000	\$ 4,431	\$ 2,000	\$ 5,726	\$ 2,000	\$ 3,381	\$ 3,000
	5	<i>Insurance</i>									
10-5505	a.	Bldg/Auto/Bonding/VML	\$ 21,000	\$ 15,092	\$ 21,000	\$ 15,494	\$ 19,000	\$ 17,064	\$ 20,000	\$ 18,908	\$ 20,000
10-5515	b.	Va. Risk - General Liability	\$ 5,000	\$ 4,003	\$ 5,000	\$ 4,003	\$ 5,000	\$ 4,003	\$ 5,000	\$ 4,003	\$ 5,000
10-5550	6	<i>Janitorial Supplies</i>	\$ 45,000	\$ 37,672	\$ 45,000	\$ 38,276	\$ 40,000	\$ 42,857	\$ 45,000	\$ 19,392	\$ 45,000
	7	<i>Laundry</i>									
10-5605	a.	Services - Regional Jail	\$ 7,800	\$ 7,896	\$ 8,100	\$ 7,658	\$ 8,303	\$ 1,781	\$ 8,000	\$ -	\$ 2,500
10-5610	b.	Supplies - In House	\$ 2,000	\$ 236	\$ 2,000	\$ 990	\$ 1,700	\$ 1,427	\$ 6,000	\$ 623	\$ 2,500

2.5% COLA -2 positions
1.3% Compression
1.5 Bonus 65000.00

+5% cannot confirm til Feb

2.5 % increase

RAPPAHANNOCK JUVENILE CENTER
DRAFT BUDGET WORKSHEET - FY 2020-2021

EXPENSE CATEGORY		FY 2016 - 2017		FY 2017 - 2018		FY 2018 - 2019		FY 2019 - 2020		Budget FY 2020- 2021
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL 12/31/19	
8	Maintenance Building/Grounds									
10-5655	a. Service Agreements/Inspections	\$ 45,000	\$ 41,276	\$ 54,000	\$ 52,888	\$ 58,000	\$ 54,691	\$ 58,000	\$ 35,905	\$ 62,000
10-5660	b. Maintenance (Grounds)	\$ 5,000	\$ 4,002	\$ 7,600	\$ 4,742	\$ 5,000	\$ 5,641	\$ 5,000		\$ 5,000
10-5665	c. Trash Removal	\$ 7,000	\$ 4,997	\$ 5,580	\$ 5,133	\$ 5,700	\$ 5,136	\$ 5,700	\$ 2,646	\$ 5,500
10-5670	d. Supplies	\$ 20,000	\$ 20,628	\$ 20,000	\$ 14,014	\$ 20,000	\$ 20,159	\$ 20,000	\$ 3,986	\$ 20,000
9	Medical Service									
10-5705	a. Professional Fees - Physician	\$ 54,739	\$ 53,009	\$ 56,000	\$ 54,069	\$ 56,000	\$ 54,070	\$ 56,000	\$ 22,529	\$ 55,000
10-5720	b. Medicines & Supplies	\$ 6,000	\$ 4,245	\$ 5,000	\$ 4,881	\$ 5,000	\$ 4,259	\$ 5,000	\$ 2,346	\$ 5,000
10-5725	c. Referrals/Hospital/Labs	\$ 3,500	\$ 2,362	\$ 2,000	\$ 8,832	\$ 3,500	\$ 10,703	\$ 6,000	\$ 7,172	\$ 6,000
10-5755	10 Miscellaneous	\$ 3,000	\$ 3,576	\$ 3,500	\$ 1,820	\$ 3,000	\$ 3,920	\$ 3,000	\$ 2,979	\$ 3,000
11	Office Supplies									
10-5805	a. Contracts & Services Office Equip.	\$ 9,000	\$ 10,253	\$ 11,000	\$ 13,554	\$ 12,000	\$ 12,823	\$ 14,000	\$ 4,057	\$ 14,000
10-5820	b. Accounting Fees & Contracts	\$ 24,500	\$ 24,310	\$ 24,000	\$ 25,681	\$ 24,000	\$ 23,127	\$ 27,000	\$ 22,009	\$ 27,000
10-5825	c. Supplies	\$ 18,000	\$ 17,596	\$ 18,000	\$ 18,135	\$ 18,000	\$ 20,408	\$ 18,000	\$ 9,103	\$ 18,000
10-5826	d. Fiscal Software Support	\$ 9,200	\$ 8,792	\$ 9,200	\$ 8,875	\$ 12,000	\$ 15,163	\$ 12,000		\$ 15,200
12	Residential Programs									
10-5855	a. Education	\$ -	\$ 413							
10-5860	b. Post Dispositional Program	\$ 2,000	\$ 905	\$ 2,000	\$ 1,174	\$ 2,000	\$ 306	\$ 2,000	\$ 289	\$ 1,000
10-5864	d. CPP Program	\$ 5,000	\$ 6,304	\$ 8,000	\$ 10,871	\$ 10,000	\$ 17,989	\$ 12,000	\$ 3,907	\$ 15,000
10-5865	e. Recreation	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,557	\$ 2,500
10-5870	f. Mental Health Services	\$ 43,000	\$ 41,112	\$ 44,290	\$ 41,960	\$ 45,600	\$ 41,940	\$ 45,618	\$ 17,475	\$ 45,000
10-5875	g. Volunteers	\$ 100	\$ 110		\$ 80		\$ 100			
13	Human Resources									
10-5880	a. Employee Incentives	\$ 750	\$ 2,162	\$ 750	\$ 981	\$ 1,000	\$ 980	\$ 750		\$ 1,000
10-5881	b. Recruitment	\$ 2,000	\$ 82	\$ 1,500	\$ 2,407	\$ 1,000	\$ 5,754	\$ 2,500	\$ 1,578	\$ 2,500
10-5882	c. Acknowledgements	\$ 500	\$ 670	\$ 500	\$ 330	\$ 500	\$ 1,539	\$ 500	\$ 136	\$ 500
14	Staff Development									
10-5905	a. Training Expenses/Fees & Tuition	\$ 12,000	\$ 7,095	\$ 12,000	\$ 26,861	\$ 12,000	\$ 12,201	\$ 15,000	\$ 10,394	\$ 13,000
10-5908	b. P.O.V. Mileage	\$ 3,000	\$ 944	\$ 3,000	\$ 1,179	\$ 3,000	\$ 1,416	\$ 2,000	\$ 512	\$ 2,000
10-5910	c. Travel Per Diems & Lodging	\$ 12,000	\$ 14,399	\$ 12,000	\$ 22,099	\$ 12,000	\$ 24,547	\$ 20,000	\$ 15,765	\$ 27,000
15	Information Systems/Tech Support									
10-5950	a. Equipment & Software Upgrades	\$ 3,000	\$ 2,339	\$ 5,000	\$ 5,363	\$ 5,000	\$ 4,969	\$ 5,000	\$ 487	\$ 5,000
10-5960	b. Onsite I.T. Services	\$ 20,000	\$ 20,272	\$ 25,000	\$ 21,204	\$ 25,000	\$ 23,169	\$ 24,000	\$ 9,558	\$ 28,000
16	Transportation									
10-6005	a. Resident Transport - Regional Jail	\$ 265,000	\$ 259,725	\$ 266,000	\$ 262,674	\$ 272,650	\$ 272,458	\$ 281,137	\$ 110,253	\$ 277,094
10-6010	b. Vehicle Maintenance and Operation	\$ 5,000	\$ 6,939	\$ 5,000	\$ 8,670	\$ 5,000	\$ 11,149	\$ 6,000	\$ 4,641	\$ 7,500
17	Hygiene & Clothing									
10-6055	a. Resident Clothing	\$ 8,000	\$ 2,511	\$ 8,000	\$ 7,731	\$ 8,000	\$ 3,378	\$ 10,000	\$ 1,670	\$ 8,000
10-6060	b. Staff Uniforms	\$ 8,000	\$ 12,990	\$ 8,000	\$ 11,127	\$ 12,000	\$ 16,665	\$ 15,000	\$ 5,922	\$ 20,000
10-6065	c. Resident Hygiene	\$ 8,000	\$ 7,909	\$ 8,500	\$ 12,004	\$ 8,500	\$ 15,962	\$ 12,000	\$ 6,131	\$ 15,000
18	Utilities									
10-6105	a. Electric	\$ 80,000	\$ 73,159	\$ 80,000	\$ 72,501	\$ 75,000	\$ 71,735	\$ 76,000	\$ 37,267	\$ 75,000
10-6110	b. Natural Gas	\$ 32,000	\$ 26,850	\$ 32,000	\$ 27,068	\$ 29,000	\$ 24,723	\$ 30,000	\$ 5,840	\$ 26,500
10-6115	c. Water/Sewer	\$ 15,000	\$ 14,064	\$ 15,000	\$ 15,762	\$ 14,500	\$ 18,976	\$ 17,000	\$ 9,294	\$ 18,000
10-6120	e. Fuel Oil	\$ 2,000		\$ 2,000	\$ 1,874	\$ 1,000		\$ 2,000		\$ 2,000
10-6125	f. Telecom/Sat. TV/email	\$ 33,500	\$ 22,910	\$ 33,500	\$ 35,556	\$ 26,000	\$ 32,923	\$ 35,000	\$ 14,880	\$ 38,000
TOTAL OPERATING EXPENSES		\$ 1,194,589	\$ 1,092,355	\$ 1,229,055	\$ 1,187,140	\$ 1,208,878	\$ 1,227,762	\$ 1,330,351.00	\$ 588,048	\$ 1,334,919.00

3% COLA

2.5 % COLA

Pants included in uniform

Price increases Phone/TV

RAPPAHANNOCK JUVENILE CENTER
DRAFT BUDGET WORKSHEET - FY 2020-2021

EXPENSE CATEGORY			FY 2016 - 2017		FY 2017 - 2018		FY 2018 - 2019		FY 2019 - 2020		Budget FY 2020- 2021
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL 12/31/19	
	19	<i>Capital Outlay</i>									
15-XXXX		Capital Projects	\$ 190,000	\$ 197,613	\$ 250,000	\$ 155,704	\$ 445,000	\$ 143,179	\$ 380,000	\$ 60,084	\$ 420,000
TOTAL CAPITAL EXPENSES			\$ 190,000	\$ 197,613	\$ 250,000	\$ 155,704	\$ 445,000	\$ 143,179	\$ 380,000.00	\$ 60,084	\$ 420,000.00
	20										
40-XXXX		OPEB				\$ 148,000	\$ 200,000	\$ 200,000			\$ -
40-XXXX		Contingency	\$ 200,000	\$ 20,433	\$ 200,000	\$ 7,271	\$ 200,000		\$ 200,000	\$ 3,750	\$ 300,000
TOTAL DEBT SERVICE EXPENSE			\$ 200,000	\$ 20,433	\$ 200,000	\$ 155,271	\$ 400,000	\$ -	\$ 200,000.00	\$ 3,750	\$ 300,000.00
	21	<i>Long-Term Debt</i>									
40-XXXX		Debt Service	\$ 624,928	\$ 624,927	\$ 626,029	\$ 625,959	\$ 625,505		\$ -		\$ -
TOTAL DEBT SERVICE EXPENSE			\$ 624,928	\$ 624,927	\$ 626,029	\$ 625,959	\$ 625,505	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL OPERATING BUDGET			\$ 6,907,898	\$ 6,525,054	\$ 7,310,503	\$ 6,804,195	\$ 7,699,799	\$ 6,632,195	\$ 7,550,604	\$ 3,545,491	\$ 7,953,241



750 Harris Street, Suite 207
Charlottesville, VA 22903
(434) 296-2441
FAX (434) 979-4038

December 17, 2019

Madison County Finance Department
Attn: Mary Jane Costello
302 Thrift Road
P.O. Box 705
Madison, Virginia 22727

Re: FY2021 Madison County Budget

Dear Ms. Costello,

Attached please find the OAR/Jefferson Area Community Corrections budget application for FY2021. Included in our application is the supplemental information, IRS letter and FY19 audit. We value our partnership with Madison County and hope the support continues. **Our request is for a total of \$7,978 for OAR Local Probation services and \$3,485 for the Criminal Justice Planner.**

OAR is requesting funding to provide services to address Madison County's anticipated increase for Public Safety Costs due to population growth, capital costs and other County economic indicators. Local probation services directly impact public safety, improved the lives of those involved with the criminal justice system and will reduce costly jail expenditures. Comprehensive regional criminal justice planning also impacts public safety, jail cost expenditures and provides for enhanced collaboration, integration and innovation. Investment in these programs returns tax dollar savings, increased public safety and opportunity for the citizens of Madison County.

I look forward to support for both OAR and the Criminal Justice Planner from Madison County. If you need additional information please contact me at the above number or you can reach me by email at rcarew@oar-jacc.org Thank you for your consideration of our request.

Respectfully,

W. R. Carew III
Executive Director

Support



COUNTY OF MADISON

FY2021 AGENCY FUNDING APPLICATION

DEADLINE: January 13, 2020



IDENTIFICATION	
<i>Organization/Agency Name:</i>	OAR-Jefferson Area Community Corrections
<i>Street Name:</i>	750 Harris Street Suite 207 Charlottesville Va 22903
<i>Mailing Address:</i>	750 Harris Street Suite 207 Charlottesville Va 22903
<i>Agency Contact:</i>	Ross Carew
<i>Telephone Number:</i>	434 296 2441 ext 108
<i>E-mail Address – Agency Contact</i>	rcarew@oar-jacc.org
<i>Agency's Web Address:</i>	www.oar-jacc.org
<i>Federal Tax ID#:</i>	23-7382389
<i>Audit:</i>	X Yes <input type="checkbox"/> No

PURPOSE/NARRATIVE
<p><i>Missions and Goals:</i></p> <p>To assist individuals who are arrested, imprisoned or released from incarceration to gain and retain self-respecting, self-sustaining and crime-free lifestyles.</p> <ul style="list-style-type: none"> • By providing sentencing alternatives to reduce the rate of incarceration • By encouraging offenders to become responsible member of the community • By reducing the negative impact of incarceration • By supporting offender's transition back into the community • By informing and promoting a more effective criminal justice system

Experience and Accomplishments:

Local probation

The OAR local probation program addresses the community need to safely and effectively manage and supervise local responsible offenders in the community as an alternative to incarceration. Through the effective and efficient diversion of local responsible probationers, the localities save approximately \$5,894 per probationer in avoided jail costs per diversion to OAR. Additionally, through the use of effective evidence based supervision strategies, OAR Local Probation reduces the likelihood of probationer re-offending.

Addressing community need

The OAR local probation program addresses the community need to safely and effectively manage and supervise local responsible offenders in the community as an alternative to incarceration. Through the effective and efficient diversion of local responsible probationers, the localities save approximately \$5,894 per probationer in avoided jail costs. Additionally, through the use of effective evidence based supervision strategies, OAR Local Probation reduces the likelihood of probationer re-offending. During FY19, OAR local probation provided probation supervision to 1697 clients (including carry-over probation placements). Of that population, **113 (7.26%) were referred from Madison County Courts.** The program's rate of successful completion of probation for FY19 was 71% exceeding the projected rate of 70%. The most recent three year recidivism evaluation of OAR local probation clients by the National Center of State Courtsⁱ indicated a recidivism rate of 25%, an 18% improvement versus the national average of 43%.ⁱⁱ For the OAR local probation population, during FY 2019, the highest percentage of the population fell within the following four offense categories: Assault (31%), Narcotics (29%), Alcohol (9%) and Fraud/Larceny (10%). The remaining probation clients are convicted of a wide range of other class 1 misdemeanors or class 5 or 6 felonies. The majority of the population were white (56%), male (71%), single (88%) and were employed (60%). The average age of the population is 30 years old. Using a validated recidivism risk assessment, the program determined that the FY2019 recidivism risk profile of the population was 66% low risk, 30% medium risk and 4% high risk for recidivism. As demonstrated by the offense and risk/need profile of the population, probation clients need supervision and intervention to address intimate partner and family relationship dysfunction, antisocial attitudes and belief systems, negative peers, and substance abuse to reduce the risk and expense of further criminal behavior.

These services benefit all citizens of Madison and have significant fiscal impact for Madison County. OAR is dedicated to improving the lives of our clients and improving the quality of life for the residents of Madison County. Each successful placement equals lives that have been changed for the better. Families kept together, restitution debts paid, taxes paid, and victims made whole are all benefits for Madison County through the successful completion of supervision.

FY19 Outcomes

70.7% of 964 probationers successfully complete the terms of probation as measured by program and court records.

(75% crime-free) In FY16, The National Center for State Courts determined an overall program three year recidivism rate of 25% for cases closed from 2012.

Criminal Justice Planning

The Criminal Justice Coordinator/Planner for the Thomas Jefferson Area Community Criminal Justice Board (CCJB) is co-located with OAR. The Coordinator/Planner serves as a liaison to the nine localities represented on the CCJB. Those include the same localities that OAR serves: Charlottesville, Albemarle, Louisa, Fluvanna, Greene, Goochland, Madison, Nelson and Orange. The purpose of the CCJB and the Coordinator/Planner is to enable the participating localities to work together to develop and support an effective and comprehensive range of services that promote public safety and offender accountability and rehabilitation. The Planner coordinates the work of the Thomas Jefferson Area Community Criminal Justice Board, which supports the implementation of evidence-based strategies among nine participating jurisdictions. The Planner provides the Board with jurisdictional and regional-level data, identifies primary cost drivers, and recommends evidence-based approaches to enhance public safety regionally and in each jurisdiction specifically. The long term goal is to develop a comprehensive system to analyze and promote programs and services that enhance public safety, offender accountability, rehabilitation, better informed decision making, better use of resources, and more effective remedial efforts. The Planner works to address jail overcrowding through effective data management and analysis, probation violation reduction, reduction in pretrial defendants held in jail, and strategies for addressing cost savings and recidivism reduction.

Addressing Community Need

The Planner addresses the needs of the region by: (1) Writing grants, (2) Developing and providing staff support to new efficient criminal justice programs/projects, (3) Facilitating Board and Committee meetings. (4) Conducting research on regional and jurisdictional crime trends, (5) Studying jail and court utilization, length of stay, return to custody and associated costs, and proposing more effective, less costly alternatives to incarceration wherever consistent with public safety interests. The long term goal is to develop a comprehensive system to analyze and promote programs and services that enhance public safety, offender accountability, rehabilitation, better-informed decision making, better use of resources, and more effective remedial efforts. The Planner works to address jail overcrowding through effective data management and analysis, probation violation reduction strategies, reduction in the number of pretrial defendants held in jail, and strategies for addressing cost savings and recidivism/return-to-custody reduction.

Benefits of Funding:

Local Probation Program

The local probation program provides significant financial benefit to the localities as an alternative to the high cost of incarceration and as an adult recidivism reducing program. Incarceration has been identified by research to be the least effective and most costly response to crime, subject to diminishing returns. The cost to incarcerate an individual at the local Central Virginia Regional Jail is \$95.26 per day according to the FY17 Virginia Compensation Board.

The average length of stay at the Central Virginia Regional Jail (2012-2015) was 68 days. The projected cost to incarcerate an individual is \$6,477. The total average cost per client supervised by local probation in lieu of incarceration is approximately \$583. Thus, the resultant savings for community supervision versus jail is \$5,894 per individual. The OAR local probation program supervised 113 individuals from Madison County. **The total jail cost savings for Madison County due to OAR local probation supervision is \$666,022.**

Additionally, by providing evidence based interventions, the program significantly impacts recidivism. The program's three year recidivism rate of 25% (vi) betters the national average of 43%. Thus, participants are less likely to re-offend post-completion. **This 18% difference yields an approximate \$129,668 in avoided jail costs for 22 participants for Madison County.**

The local probation program also collected over \$18,303 in restitution that was returned to crime victims. The program facilitated the completion of over 14,709 hours of community service to the localities served. Over \$220,635 in unpaid labor was realized by the program's collaboration with community service partners. **Between the collection of restitution and community service, over \$238,938 was returned directly to the community during FY 2019.**

Criminal Justice Planning

Utilizing a \$50,000 grant from the Virginia Department of Criminal Justice Services (written by the Planner), the CCJB engaged in a lengthy strategic planning process during FY19, culminating in the adoption of a new three-year strategic plan in January 2019. The Planner facilitated this process from start to finish, first by assisting the Albemarle County Procurement Office (as the fiscal agent) in crafting a Request for Quote to identify a qualified outside consultant to work with the CCJB in the planning process. The Planner then helped Albemarle County qualify responses to the RFQ, which led to the hiring of the Center for Effective Public Policy (CEPP) to provide strategic planning consulting services. CEPP worked extensively with CCJB member jurisdictions to elicit input from stakeholders in the development of the new strategic plan. The Planner served as point of contact with CEPP, facilitated community meetings, and assisted in the development of a stakeholder survey to guide the development of the plan. The new plan was adopted by unanimous vote at the December 2018 CCJB meeting.

The new strategic plan requires that the Planner "provide CCJB members with jurisdiction-specific data and information that can inform local criminal justice decision making". The Planner has fulfilled this element of the strategic plan by undertaking a number of different analyses.

The Planner completed a first-of-its-kind study of the Circuit Courts in each of the nine CCJB jurisdictions, charting ten-year trends in hearing volume, sentencing volume, charge types, sentence length, and jail/prison bed days encumbered. This analysis has allowed the CCJB to have data-driven discussions regarding the trends in each jurisdiction, and broader trends impacting the cost of running the Albemarle-Charlottesville and Central Virginia Regional Jails. The Planner also conducted a comparative study of long-term booking trends at both of the regional jails from 2011 to 2018. This study revealed a number of differences between the two

jails' booking patterns, prevalent charge types, and frequency of probation violations that have significant implications for future population growth at each jail.

The Planner assembled ten years of reported crime data for each CCJB jurisdiction to help board members better understand trends in crime rates in their communities, how crime patterns are changing over time, and where criminal justice resources might be best invested.

The Planner worked with the University Of Virginia Department Of Systems Engineering to measure the preponderance of serious mental illness at both regional jails, which led to recommendations to improve screening practices and linkage to community mental health agencies following release. Among other findings, this research has revealed that rural communities face significant challenges in facilitating treatment linkage and retention, impacted by a lack of sufficient treatment resources, proximity to treatment and limited transportation options.

Intention of Use:

Local Probation Program

To provide evidence based local probation supervision in lieu of incarceration for 900 adults who have been found guilty of misdemeanor and felony offenses during FY 2020-21.

- a. Provide supervision to local responsible offenders in the community in lieu of jail ensuring compliance with court orders
- b. Address risk management and provide program services and referrals to address reduction in recidivism.

FY21 Proposed Outcomes

- **68%** of 900 participants with avoidance of or mitigation of risk factors by successful completion of terms of probation as measured by standardized program and court records
- **65%** of 900 program participants who do not reoffend with jailable offenses for three years post release from supervision as measured by statistically valid representative sampling of program records and state police records

Note: the three year time frame is the national and state benchmark for recidivism evaluation.

Evidence based strategies:

Over the last twelve years, the local probation program has been a Virginia Department of Criminal Justice Services (DCJS) site for the implementation of six evidence based strategies to reduce recidivism and reduce probation failure. Through the participation in the OAR local probation program, offenders are (1)assessed for risk, (2)Purpose Driven communication techniques are utilized by staff to increase offender motivation, (3)differential supervision strategies based upon risk level, (4)offender interventions are responsive to risk, (5)positive reinforcement strategies and community supports are developed, and (6)evaluation of effectiveness is conducted. All local probation officers are state certified in Purpose Driven

Communication, evidence based practices proven to enhance intrinsic motivation in the offender population. Officers are state trained and utilize validated risk instruments to assess all offenders risk and needs. Through the risk assessment process utilizing validated recidivism risk assessment tools (M-OST and OST), the local program focuses on providing interventions related to the most significant dynamic risk predictors identified by research in reducing recidivism. The officers are state trained in case planning in which low risk offenders are screened out and medium and high risk offenders, in partnership with staff, build individualized case plans to address criminogenic risk/needs factors. Medium and high risk clients are provided differential supervision based on their individual risk for recidivating. The goal of this process is to provide supervision related to the identified risk level of the offender. High risk offenders receive more frequent supervision and intervention. Conversely, lower risk offenders receive the least restrictive supervision. Research has indicated that over-supervising and intermingling the low and high risk population has negative impact on recidivism reduction by raising the risk level of the low risk offender. Through the use of motivational interviewing, risk assessment and the case planning process, staff and the offenders develop positive reinforcement strategies and support networks to strengthen pro-social activity and community bonds. Finally, risk assessment information, training information, probation success and recidivism is being reported quarterly and evaluated annually by the Program and the Department of Criminal Justice Services as a continuous quality improvement strategy. All strategies are supported by national research and are identified by the National Institute of Corrections, the American Probation and Parole Association and the Center for Effective Public Policy as Evidence Based Practices (EBP) in reducing recidivism.

Criminal Justice Planner

The Criminal Justice Planner supports the use of evidence-based decision-making in all phases of the criminal justice process and facilitates a cohesive approach among member jurisdictions, informed by research. The Planner serves as an information hub between jurisdictions, supporting coordinated strategies to address common cross-jurisdictional problems.

FY21 Proposed outcomes

- Provide criminal justice stakeholders (Community Criminal Justice Board, Evidence Based Decision Making Board and Reentry Council) with jurisdiction-specific data and information that can inform local criminal justice decision making as identified by the 3 year CCJB Strategic Plan
- Develop a common data metric dashboard/scorecard for CCJB member jurisdictions and the various jail catchment areas to enhance data driven decision –making to identify unique criminal justice gaps and challenges
- Meet with locality (within the CCJB, EBDM Board and Reentry Council) to present and discuss jurisdiction-specific criminal justice data, implications, and solutions.
- Develop and disseminate an annual “state of the region” report highlighting the efforts of CCJB, EBDM and Reentry Council to address identified gaps, current strategies implemented and key criminal justice indicators of member jurisdictions.

To accomplish these goals, the Planner engages in the following work:

- Calls quarterly meetings of the Thomas Jefferson Area Community Criminal Justice Board, and supports the work of the Board.
- Conducts a variety of research for jurisdictions in support of recidivism and cost reduction.
- Writes grants to secure funding for CCJB initiatives, including a \$50,000 grant for technical support in creating the new Strategic Plan.
- Works with state and local probation departments to measure and improve outcomes.
- Works with criminal justice and behavioral health agencies to improve collaboration and service provision to those with substance abuse and mental health issues.
- Provides data support for Reentry Councils serving Louisa, Albemarle and Charlottesville.
- Works with both regional jails (CVRJ and ACRJ) to better understand long-term booking trends, average length of stay by crime type, the demographics of the average daily jail population, and the expenditure of jail bed days by crime type/severity.

FUNDING	
<i>Category of Funding</i>	<input checked="" type="checkbox"/> <i>Public Safety</i> <input type="checkbox"/> <i>Health</i> <input type="checkbox"/> <i>Arts/Culture</i> <input type="checkbox"/> <i>General Community/Civic</i> <input type="checkbox"/> <i>Human Services</i> <input type="checkbox"/> <i>Education</i> <input type="checkbox"/> <i>Environment</i> <input type="checkbox"/> <i>Recreation</i>
<i>Funding Request:</i>	Local probation = \$7,978 Criminal Justice Planner = \$3,485 \$ 11,463

Signature: 	Title: <u>Executive Director</u>
Printed Name: W. R. Carew III	Date: December 16, 2019

ⁱ National Center for State Courts, Virginia Local Community Based Probation Recidivism Results FY12, Sept 2016
ⁱⁱ The Pew Center on the States, State of Recidivism; April 2010

OAR FY21 Madison County Additional Information

- 1) FY19 Audit – submitted
- 2) IRS letter of Exemption – submitted
- 3) Financial Analysis- Agency budget submitted

Local Probation Funding

OAR has made an effort to share the cost of the Probation services across all the localities. A formula was developed for requesting funds from each locality served. The total cost has been decreased due to charging fees for services. **The request for OAR Local Probation Services for Madison is \$7978.**

Budget Summary for Local Probation

	FY19 Actual	FY20 Budget	FY21 Projected	% change
Personnel	\$427,786	\$465,541	\$512,095	10%
Occupancy	\$32,312	\$32,240	\$33,000	2.36%
Operational	\$56,074	\$71,912	\$70,879	-1.44%
Total	\$516,172	\$569,693	\$615,974	8.12%
Full time Positions	9	9	9	0
Part time positions	0	0	0	0

Local Probation source funding from all localities

	FY19 requested	FY19 awarded	FY20 requested	FY20 awarded	FY21 requested
Albemarle	\$6,222	\$6,222	\$6,409	\$6,409	\$20,687
Charlottesville	\$21,539	\$21,539	\$21,539	\$21,539	\$32,973
Fluvanna	\$9,365	\$7,374	\$9,646	\$7,600	\$9,884
Goochland	\$4,869	\$4,869	\$5,015	\$5,015	\$8,543
Greene	\$5,392	\$5,362	\$5,554	\$5,362	\$5,154
Louisa	\$8,783	\$0	\$9,046	\$0	\$13,062
Madison	\$4,915	\$4,915	\$5,062	\$5,062	\$7,978
Nelson	\$3,415	\$3,352	\$3,517	\$2,809	\$3,459
Orange	\$7,000	\$7,000	\$7,210	\$7,000	\$8,190
Total	\$71,245	\$60,633	\$72,998	\$60,796	\$109,930

The local probation program also receives funding in the amount of \$486,807 from the Department of Criminal Justice Services. Additionally, the program receives approximately \$6,500 in client fees.

Criminal Justice Planner Funding

In an effort to equitably share the cost of the Planner across all the localities served, a formula was developed for requesting funds from each locality served, based on their population size. (2015 UVA Weldon Cooper Center) **The request for Criminal Justice Coordination and Planning for Madison is \$3,485.** This is a 5% increase from last year's request.

Budget Summary for the Criminal Justice Planner

	FY19 Actual	FY20 Budget	FY21 Projected	% change
Personnel	\$65,470	\$67,097	\$69,745	3.95%
Occupancy	\$3,200	\$5,450	\$5,450	0%
Operational	\$109,725	\$88,483	\$88,331	-17%
Total	\$178,395	\$161,030	\$163,526	1.55%
Full time Positions	1	1	1	0
Part time positions	0	0	0	0

Changes to Budget:

In FY19-20, the Planner (OAR) will be the fiscal agent for the three year (\$84,475) CACF Mental Health Treatment Navigation grant. This grant is in partnership with Region Ten and Partners for Mental Health for the provision of direct service.

Criminal Justice Planner source funding from all localities based on population

CJ Planner	FY19 requested	FY19 awarded	FY20 requested	FY20 awarded	FY21 requested
Albemarle	\$20,790	\$20,790	\$21,414	\$21,414	\$22,485
Charlottesville	\$10,398	\$10,398	\$10,398	\$10,398	\$10,918
Fluvanna	\$6,474	\$6,126	\$6,668	\$6,150	\$7,001
Greene	\$4,773	\$4,010	\$4,916	\$4,010	\$5,162
Louisa	\$8,528	\$8,852	\$8,784	\$8,852	\$9,223
Madison	\$3,222	\$3,222	\$3,319	\$3,222	\$3,485
Nelson	\$3,664	\$1,500	\$3,774	\$2,253	\$3,963
Orange	\$8,756	\$8,756	\$9,019	\$8,756	\$9,470
Total	\$66,605	\$63,654	\$68,603	\$65,055	\$72,033

4) Clients served

	FY19 Actual	FY20 proj	FY21 proj
Albemarle	766	775	775
Charlottesville	1306	1325	1325
Fluvanna	269	270	270
Goochland	134	135	135
Greene	222	225	225
Louisa	441	450	450
Madison	179	180	180
Nelson	109	110	110
Orange	337	340	340
Other	551	555	555
Total	4313	4365	4365

We define clients served as face to face contact with residents of that locality. Please note that we serve Madison residents in programs for which we do not request local funds such as pretrial services and reentry services.

**Total Agency
Revenue and Expense Report**

Agency: OAR Jefferson Area Community Corrections

	Prior Yr. 2018/2019	Current Yr. 2019/2020	Proposed Yr. 2020/2021			
Revenue :	Actual	Budget	Projected	\$ Diff.	% Chg.	% Agency Total
1. Albemarle County	214,034	218,806	247,746	28,940	13.2%	9.5%
2. City of Charlottesville	336,564	347,804	376,392	28,588	8.2%	14.4%
3. Fluvanna	13,500	13,750	16,885	3,135	22.8%	0.6%
4 Goochland	4,869	5,015	8,543	3,528	70.3%	0.3%
5 Greene	9,372	9,372	10,316	944	10.1%	0.4%
6 Louisa	8,852	8,852	22,285	13,433	151.8%	0.9%
7 Madison	4,915	5,062	7,978	2,916	57.6%	0.3%
9 Nelson	4,852	5,062	9,422	4,360	86.1%	0.4%
10 Orange	7,000	7,000	8,190	1,190	17.0%	0.3%
11 United Way -Thomas Jeff. Area	24,000	16,500	25,000	8,500	51.5%	1.0%
12 State Funding	1,344,928	1,378,895	1,333,895	-45,000	-3.3%	50.9%
13 Federal Funding	226,827	286,902	286,902	0	0.0%	11.0%
14 Grants: Foundation and Corp.	49,738	84,000	84,000	0	0.0%	3.2%
15 Fees: Program Service Fees	84,807	107,033	107,000	-33	0.0%	4.1%
16 Fees: Government	75,000	75,000	75,000	0	0.0%	2.9%
17 Fundraising/Gifts and Bequests	3,299	0	0	0	0.0%	0.0%
18 Investment Income/Transactions	180	0	0	0	0.0%	0.0%
19 Miscellaneous Revenue	13,380			0	0.0%	0.0%

TOTAL REVENUE

2,426,117	2,569,053	2,619,554	50,501	2.0%	
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Expenses :

20. Personnel (Salaries/Fringes)	1,453,133	1,613,827	1,678,380	64,553	4.0%	64.1%
21. Professional Fees (Consultants)	0	0	0	0	0.0%	0.0%
22. Occupancy	132,578	135,300	139,359	4,059	3.0%	5.3%
23. Supplies	25,420	25,795	27,084	1,289	5.0%	1.0%
24. Equipment	71,705	45,100	47,000	1,900	4.2%	1.8%
25. Miscellaneous	690,031	749,031	727,731	-21,300	-2.8%	27.8%

TOTAL EXPENSES

2,372,867	2,569,053	2,619,554	50,501	2.0%	
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40. Surplus/(Deficit) *

53,250	0	0	0	0.0%	
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* Explain any Surplus or Deficit:

FY19 surplus was a result of the staff vacancy for 9 months due to Executive

Director retirement and subsequent hiring of both a new Executive Director and Assistant Director.

**OFFENDER AID AND RESTORATION
OF CHARLOTTESVILLE AND
ALBEMARLE, INC.
CHARLOTTESVILLE, VIRGINIA**

**FINANCIAL REPORT
YEAR ENDED JUNE 30, 2019**



**HANTZMON
WIEBEL** LLP

CPA and Advisory Services

**OFFENDER AID AND RESTORATION OF
CHARLOTTESVILLE AND ALBEMARLE, INC.**

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REPORT OF INDEPENDENT AUDITORS

To the Board of Directors
Offender Aid and Restoration of
Charlottesville and Albemarle, Inc.
Charlottesville, Virginia

We have audited the accompanying financial statements of OFFENDER AID AND RESTORATION OF CHARLOTTESVILLE AND ALBEMARLE, INC. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

To the Board of Directors
Offender Aid and Restoration of
Charlottesville and Albemarle, Inc.

REPORT OF INDEPENDENT AUDITORS

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of OFFENDER AID AND RESTORATION OF CHARLOTTESVILLE AND ALBEMARLE, INC. as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Hantymon Weibel LLP

Charlottesville, Virginia
October 11, 2019

**OFFENDER AID AND RESTORATION OF
CHARLOTTESVILLE AND ALBEMARLE, INC.**

**STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018**

ASSETS

	2019	2018
Cash and cash equivalents	\$ 197,900	\$ 390,222
Cash held for others	8,627	8,627
Accounts receivable	25,686	15,153
Grants receivable	313,678	82,875
Prepaid expenses	2,754	6,758
Property and equipment, less accumulated depreciation of \$18,633 and \$16,833 for 2019 and 2018, respectively	6,862	8,662
	<u>\$ 555,507</u>	<u>\$ 512,297</u>
Total assets	<u>\$ 555,507</u>	<u>\$ 512,297</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts payable and accrued expenses	\$ 25,399	\$ 13,239
Restitution payable	8,441	8,441
Accrued leave	48,562	50,933
Deferred revenue	232,966	234,378
	<u>315,368</u>	<u>306,991</u>
Total liabilities	<u>315,368</u>	<u>306,991</u>

NET ASSETS

Without donor restrictions	<u>240,139</u>	<u>205,306</u>
	<u>240,139</u>	<u>205,306</u>
Total net assets	<u>240,139</u>	<u>205,306</u>
Total liabilities and net assets	<u>\$ 555,507</u>	<u>\$ 512,297</u>

(The accompanying notes are an integral part of these financial statements)

**OFFENDER AID AND RESTORATION OF
CHARLOTTEVILLE AND ALBEMARLE, INC.**

**STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

	2019		2018	
	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS
	TOTAL	TOTAL	TOTAL	TOTAL
REVENUE, GAINS, AND OTHER SUPPORT				
Government grants and appropriations	\$ 37,834	\$ 2,184,369	\$ 31,994	\$ 1,908,070
Contributions and other grants	4,662	53,071	8,936	20,000
United Way .....	...	24,256	...	30,596
Contract revenue	45,360	...	18,205	...
Client fees	57,907	...	70,098	...
Other	181	...	205	...
Net assets released from restrictions:				
Satisfaction of program restrictions	2,261,696	(2,261,696)	1,958,666	(1,958,666)
Total revenue, gains, and other support	2,407,640	...	2,088,104	...
EXPENSES				
Program services:				
Local probation	516,172	...	519,324	...
Reentry program	284,577	...	302,732	...
Pretrial services	622,434	...	633,947	...
Drug court	567,404	...	447,792	...
Criminal justice coordinator	154,483	...	99,011	...
Mental health docket	136,309	...	...	...
Total program services	2,281,379	...	2,002,806	...
Management and general	91,428	...	107,907	...
Total expenses	2,372,807	...	2,110,713	...
CHANGE IN NET ASSETS	34,833	...	(22,609)	...
NET ASSETS AT BEGINNING OF YEAR	205,306	...	227,915	...
NET ASSETS AT END OF YEAR	\$ 240,139	\$ 240,139	\$ 205,306	\$ 205,306

(The accompanying notes are an integral part of these financial statements)

**OFFENDER AID AND RESTORATION OF
CHARLOTTESVILLE AND ALBEMARLE, INC.**

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 34,833	(\$ 22,609)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	1,800	1,799
(Increase) decrease in operating assets:		
Accounts receivable	(10,533)	(8,093)
Grants receivable	(230,803)	(61,401)
Prepaid expenses	4,004	6,455
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	12,160	(12,091)
Accrued payroll and accrued leave	(2,371)	5,168
Deferred revenue	(1,412)	70,420
Net cash used in operating activities	<u>(192,322)</u>	<u>(20,352)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	<u>....</u>	<u>....</u>
CASH FLOWS FROM FINANCING ACTIVITIES	<u>....</u>	<u>....</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(192,322)	(20,352)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>390,222</u>	<u>410,574</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 197,900</u></u>	<u><u>\$ 390,222</u></u>

(The accompanying notes are an integral part of these financial statements)

**OFFENDER AID AND RESTORATION OF
CHARLOTTEVILLE AND ALBEMARLE, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019**

	LOCAL PROBATION	REENTRY PROGRAM	PRETRIAL SERVICES	DRUG COURT	CRIMINAL JUSTICE COORDINATOR	MENTAL HEALTH DOCKET	MANAGEMENT & GENERAL	2019 TOTAL
Salaries	\$ 347,034	\$ 172,577	\$ 385,582	\$ 161,052	\$ 53,792	\$ 26,923	\$ 25,544	\$ 1,172,504
Employee benefits	53,303	30,567	64,752	26,446	7,575	4,761	3,203	190,607
Payroll taxes	27,449	12,891	29,329	11,544	4,103	1,859	2,847	90,022
Total salaries and related expenses	427,786	216,035	479,663	199,042	65,470	33,543	31,594	1,453,133
Client assistance .....	....	13,811	....	879	....	....	....	14,690
Client incentives .....	....	11,870	....	4,512	....	511	....	16,893
Drug tests	5,344	....	10,341	39,945	....	....	....	55,630
Treatment .....	....	....	....	196,890	....	....	....	196,890
Professional contracts .....	....	....	....	62,952	79,502	101,387	....	243,841
Facilitator fees	8,741	....	....	5,869	....	....	....	14,610
Mentoring services .....	....	23,505	....	....	....	....	....	23,505
Occupancy	21,522	8,970	53,815	16,350	3,000	400	28,519	132,576
Telephone	1,000	1,250	5,034	1,500	200	219	161	9,364
Supplies	7,439	529	10,394	5,405	23	249	1,381	25,420
Postage	750	50	792	50	....	....	135	1,777
Printing	1,978	348	1,205	237	....	....	178	3,946
Professional fees	4,097	1,206	6,204	3,548	....	....	17,626	32,681
Insurance	1,272	....	5,136	....	....	....	3,000	9,408
Training, conferences, and meetings	4,329	874	6,783	17,726	324	....	51	30,087
Travel	7,594	912	7,163	2,338	944	....	143	19,094
Dues and subscriptions	185	....	160	359	20	....	520	1,244
Affiliation fees .....	....	....	....	....	....	....	125	125
Equipment maintenance	8,518	5,000	15,113	1,922	....	....	434	30,987
Equipment purchase	15,117	82	19,951	5,568	....	....	....	40,718
Miscellaneous	500	135	680	2,312	....	....	....	9,388
Evaluation fees .....	....	....	....	....	5,000	....	....	5,000
Depreciation .....	....	....	....	....	....	....	1,800	1,800
Total expenses	\$ 516,172	\$ 284,577	\$ 622,434	\$ 567,404	\$ 154,483	\$ 136,309	\$ 91,428	\$ 2,372,807

(The accompanying notes are an integral part of this financial statement)

**OFFENDER AID AND RESTORATION OF
CHARLOTTEVILLE AND ALBEMARLE, INC.**

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018**

	LOCAL PROBATION	REENTRY PROGRAM	PRETRIAL SERVICES	DRUG COURT	CRIMINAL JUSTICE COORDINATOR	MANAGEMENT & GENERAL	2018 TOTAL
Salaries	\$ 373,273	\$ 192,295	\$ 401,596	\$ 157,213	\$ 53,018	\$ 36,612	\$ 1,214,007
Employee benefits	45,040	37,242	58,128	24,819	7,247	8,994	181,470
Payroll taxes	28,125	14,304	33,722	11,743	4,044	2,033	93,971
Total salaries and related expenses	446,438	243,841	493,446	193,775	64,309	47,639	1,489,448
Offender assistance .....	....	10,812	....	490	....	....	11,302
Drug tests	3,950	....	11,120	34,039	....	43	49,152
Treatment .....	....	4,954	....	131,728	....	....	136,682
Education .....	....	....	....	6,000	....	....	6,000
Facilitator fees	5,604	....	....	8,239	....	50	13,893
Mentoring services .....	....	13,236	....	....	....	....	13,236
Occupancy	21,200	10,560	50,602	16,350	3,000	25,939	127,651
Telephone	1,500	800	4,682	2,000	180	432	9,594
Supplies	4,392	1,431	7,580	791	....	156	14,350
Postage	400	75	513	200	....	568	1,756
Printing	1,745	302	1,923	132	199	118	4,419
Professional fees	9,055	4,800	7,205	23,578	30,000	11,623	86,261
Insurance	1,083	....	1,325	....	....	6,860	9,268
Training, conferences, and meetings	4,310	91	11,190	15,532	432	1,384	32,939
Travel	5,721	2,383	12,820	4,467	866	176	26,433
Dues and subscriptions	200	....	790	100	25	600	1,715
Affiliation fees .....	....	203	....	....	....	125	328
Equipment maintenance	5,345	6,250	14,005	3,988	....	3,652	33,240
Equipment purchase	7,857	2,994	15,719	3,870	....	5,771	36,211
Miscellaneous	524	....	1,027	2,513	....	972	5,036
Depreciation .....	....	....	....	....	....	1,799	1,799
Total expenses	\$ 519,324	\$ 302,732	\$ 633,947	\$ 447,792	\$ 99,011	\$ 107,907	\$ 2,110,713

(The accompanying notes are an integral part of this financial statement)

OFFENDER AID AND RESTORATION OF CHARLOTTESVILLE AND ALBEMARLE, INC.

NOTES TO FINANCIAL STATEMENTS

NATURE OF ACTIVITIES

Offender Aid and Restoration of Charlottesville and Albemarle, Inc. (OAR or the Organization) is a not-for-profit organization exempt under Section 501(c)(3) of the U. S. Internal Revenue Code. The agency has been classified as a publicly-supported organization that is not a private foundation under Section 509(a) of the Code.

The Organization provides the following programs for offenders to assist them in court and the transition period from incarceration to the community:

Local Probation

The local probation program provides probation supervision for offenders referred from the City of Charlottesville and the counties of Albemarle, Fluvanna, Goochland, Greene, Louisa, Madison, Nelson, and Orange. The primary focus of this program is to divert local responsible offenders (misdemeanors and Class 5 and 6 felons) from the local jails and require them to complete the following court-ordered requirements: community service, payment of restitution and/or court costs, and specific treatment interventions. Typical treatment interventions are substance abuse treatment and drug and alcohol screening, domestic violence intervention, substance abuse education, anger management, and mental health counseling. The local probation program is designed to ensure the offender's strict compliance with the court's order while assisting the offender to address specific issues with the goal of reducing recidivism.

Reentry Program

The reentry program was the first program offered at OAR in 1971. This program focuses on the reintegration of incarcerated adults into the community. The goal of this program is to provide a network of transitional and reentry services targeted to the offender population to reduce the barriers to successful reintegration into the community. Throughout this last year, the program continued to make strides to be on the forefront of community-based reentry programs in Virginia. As the program moves forward, the Organization looks to implement evidence-based practices and principles to reach the ultimate goal - ensuring clients have the opportunity for success. These practices revolve around 'what works' in helping to reduce recidivism. The program operates in two distinct areas in an attempt to provide reentry services that match the needs of the pre-release inmates and the post-release ex-offender population.

Pretrial Services

The pretrial program provides supervision of defendants from arrest to trial for the City of Charlottesville and the counties of Albemarle, Fluvanna, Greene, Louisa, Madison, Nelson, and Orange. The fundamental focus of this program is to reduce the number of defendants held in the local jails prior to their trial and to ensure that the system is equitable. By providing accurate and current background investigative information on a defendant, the pretrial program assists local judges in making more informed release and bond decisions. Services are primarily targeted for those arrested for non-violent crimes or those that receive a bail, but remain detained in the jail following an initial bond hearing. Pretrial services also provide community supervision to defendants released on bond in order to ensure compliance with specific court-ordered conditions.

OFFENDER AID AND RESTORATION OF CHARLOTTESVILLE AND ALBEMARLE, INC.

NOTES TO FINANCIAL STATEMENTS

Drug Court

The drug court program provides drug treatment and intensive supervision to drug offenders and drug-related felony larceny offenders in the circuit courts of the City of Charlottesville and Albemarle County. It is designed to enhance public safety by focusing on the treatment needs of local, non-violent adults charged with drug-related offenses who are drug addicted. The goal is to stop the abuse of illegal drugs and alcohol, and the related criminal activity resulting from such abuse. The collaboration of numerous organizations provide these services.

Criminal Justice Coordinator

The Criminal Justice Coordinator for the Thomas Jefferson Area Community Criminal Justice Board (CCJB) is co-located with OAR. The Coordinator serves as the liaison to the nine localities represented on the CCJB: Albemarle, Charlottesville, Fluvanna, Goochland, Greene, Louisa, Madison, Nelson, and Orange. The purpose of the CCJB and the Coordinator is to enable the participating localities to work together to develop and support an effective and comprehensive range of services for the purpose of promoting public safety and offender accountability and rehabilitation.

Mental Health Docket

The Mental Health docket is a post plea docket serving Albemarle County and Charlottesville. The mission of the docket is to provide an evidence-based, judicially-supervised approach that addresses the needs of eligible defendants, for whom there is a likely connection between their mental illness and their criminal behavior. The docket will facilitate their identification and diversion from incarceration, and link participants to appropriate mental health treatment and community support.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Organization utilizes grant accounting for governmental grants received for specific programs. This accounting recognizes grant revenue to the extent of grant expenditures paid. Grant revenues received but not expended are reported as deferred revenue.

Financial Statement Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) No. 958, *Not-for-Profit Entities*.

In August 2016, the FASB issued Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements for Not-for-Profit Entities*. Major components of this standard include disclosures regarding liquidity and availability of resources, presentation of expenses by their functional and natural classifications, and changes to net asset classifications. The pronouncement requires qualitative and quantitative information to be presented about management of liquidity resources and the availability of financial assets to meet cash needs within one year. In addition, net asset classifications are reduced from three classes (unrestricted, temporarily restricted, and permanently restricted) to two: net assets without donor restrictions, and net assets with donor restrictions, as follows:

OFFENDER AID AND RESTORATION OF CHARLOTTESVILLE AND ALBEMARLE, INC.

NOTES TO FINANCIAL STATEMENTS

Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. At June 30, 2019 and 2018, the Organization had net assets without donor restrictions of \$240,139 and \$205,306, respectively.

With Donor Restrictions - Net assets subject to donor- (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires; that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. At June 30, 2019 and 2018, the Organization did not have any net assets with donor restrictions.

The standard is effective for years beginning after December 15, 2017. There was no impact on total net assets as a result of the adoption of ASU 2016-14.

Accounting for Uncertain Tax Positions

The Organization has reviewed and evaluated the relevant technical merits of each of its tax positions in accordance with guidance established by the Financial Accounting Standards Board (FASB) and determined that there are no uncertain tax positions that would have a material impact on the financial statements of the Organization.

Restricted Resources - Donor Restricted

Funding for programs may be from sources both with or without donor restrictions. In certain programs, donor restricted grants are received that must be either expended or refunded within a stipulated time period. Expenditures for programs with refundable grants are first applied to those grants, and then to any other funding sources. Donor restricted grants and grants without donor restrictions containing carryforward provisions are deferred to the extent that they are not fully expended in the fiscal year in which they are received.

Contributions

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

The Organization reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets are to be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long these long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

OFFENDER AID AND RESTORATION OF CHARLOTTEVILLE AND ALBEMARLE, INC.

NOTES TO FINANCIAL STATEMENTS

Donated Services

A number of volunteers have donated significant amounts of their time to the Organization's programs. However, no amounts have been reflected in the financial statements for their services since there is no objective basis available to measure their value.

Use of Estimates

The preparation of financial statements in conformity with U. S. 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.

Subsequent Events

Management has evaluated subsequent events through October 11, 2019, which is the date the financial statements were available to be issued.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers highly-liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. OAR maintains operating funds in a federally-insured bank. From time to time, the funds held in the account may exceed federally-insured limits.

Cash Held for Others

The Organization collects funds from offenders who have been ordered by the Court to pay restitution, and disburses it to victims. At June 30, 2019 and 2018, the Organization held \$8,627 for restitution by offenders. Such funds are held in a separate bank account, as required by law.

Accounts Receivable

Accounts receivable consists of funds due to the Organization for operations. Accounts receivable are due when billed and are carried at their estimated collectible amounts. Management evaluates payment histories in establishing any potential allowance for uncollectible amounts. Management believes that all amounts are fully collectible; accordingly, no allowance for uncollectible accounts has been recorded in the accompanying financial statements. Accounts receivable were \$25,686 and \$15,153 at June 30, 2019 and 2018, respectively.

Grants Receivable

Grants receivable consists of funding commitments made by government agencies for the fiscal year not yet received as of the year end. Grants receivable were \$313,678 and \$82,875 at June 30, 2019 and 2018, respectively. Management believes that such amounts are fully collectible; accordingly, no allowance for uncollectible accounts has been recorded in the accompanying financial statements.

**OFFENDER AID AND RESTORATION
OF CHARLOTTESVILLE AND ALBEMARLE, INC.**

NOTES TO FINANCIAL STATEMENTS

Fixed Assets

The Organization follows the practice of capitalizing all expenditures for fixed assets in excess of \$2,500; donated fixed assets are capitalized at their fair market value at the date of donation. Depreciation is provided over the estimated useful lives of the assets, which generally approximates five years, using the straight-line method. Depreciation expense was \$1,800 and \$1,799 for the years ended June 30, 2019 and 2018, respectively.

The cost and accumulated depreciation of property and equipment are as follows:

	JUNE 30, 2018	ADDITIONS	DISPOSITIONS	JUNE 30, 2019
Office equipment	\$ 13,692	\$	\$	\$ 13,692
Leasehold improvements	<u>11,803</u>	.....	.....	<u>11,803</u>
Total fixed assets	25,495	....	....	25,495
Accumulated depreciation	<u>16,833</u>	<u>1,800</u>	.....	<u>18,633</u>
Net fixed assets	<u>\$ 8,662</u>	<u>(\$ 1,800)</u>	<u>\$</u>	<u>\$ 6,862</u>

Deferred Revenue

Deferred revenue generally represents funds received from government appropriations and government and other grants for specific programs, that have yet to be expended on those programs. The Organization is entitled to retain the funds until they are utilized for the purpose for which they were granted.

Deferred revenue consists of the following at June 30, 2019 and 2018:

	2019	2018
Local Probation	\$ 365	\$ 365
Reentry II	51,080	30,547
Charlottesville Pretrial	12,967	1,234
Orange Pretrial	28,115	28,115
Drug Court.....	120,925	119,117
Criminal Justice Planner.....	13,524	....
Mental Health Docket	<u>5,990</u>	<u>55,000</u>
Total	<u>\$232,966</u>	<u>\$234,378</u>

Functional Allocation of Expenses

The statements of functional expenses present the natural classification of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

**OFFENDER AID AND RESTORATION
OF CHARLOTTEVILLE AND ALBEMARLE, INC.**

NOTES TO FINANCIAL STATEMENTS

The statement of functional expenses includes certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, benefits, payroll taxes, occupancy, telephone, and office supplies. The expenses are allocated on the basis of time and effort spent on program and management and general activities.

ACCRUED LEAVE

Employees earn vacation leave based on number of years of service. The Organization allows employees to carry over a maximum of 105 hours into the next year. At June 30, 2019 and 2018, the liability for accrued leave was \$48,562 and \$50,933, respectively.

RESTRICTED ASSETS

Net assets were released from grantor restrictions by incurring expenditures satisfying the restricted purposes of the grants. Net assets released from restrictions for the years ended June 30, 2019 and 2018 are as follows:

	2019	2018
Comprehensive Community Corrections	\$ 514,567	\$ 514,054
Reentry II	245,818	277,389
Orange Pretrial	299,794	300,000
Pretrial	322,610	331,885
Drug Court	574,901	447,790
Criminal Justice Coordinator.....	149,996	87,548
Mental Health Docket	<u>154,010</u>	<u>.....</u>
Total	<u>\$2,261,696</u>	<u>\$1,958,666</u>

LIQUIDITY AND AVAILABILITY OF FUNDS

The Organization's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, are as follows at June 30, 2019 and 2018:

	2019	2018
Cash and cash equivalents.....	\$ 197,900	\$ 390,222
Grant receivable.....	313,678	82,875
Other receivables - Operating fund	<u>25,686</u>	<u>15,153</u>
Total financial assets available for use within one year	<u>\$ 537,264</u>	<u>\$ 488,250</u>

The Organization manages its cash available to meet general expenditures under the following guiding principles:

- Operating within a prudent range of financial soundness and stability
- Maintaining adequate liquid assets to fund near-term operating needs

**OFFENDER AID AND RESTORATION
OF CHARLOTTESVILLE AND ALBEMARLE, INC.**

NOTES TO FINANCIAL STATEMENTS

SIGNIFICANT FUNDING SOURCES

The Organization receives the majority of its annual funding in the form of grants and fees from various agencies of the Commonwealth of Virginia. Such funding is dependent upon annual appropriations made by the Commonwealth to its agencies.

The Organization received its primary funding from the following during the years ended June 30, 2019 and 2018:

	2019	2018
County of Albemarle	\$ 214,034	\$ 154,402
City of Charlottesville	\$ 297,403	\$ 235,343
Commonwealth of Virginia	\$1,332,213	\$1,281,128
United States Government	\$ 260,770	\$

Due to the current economic climate, the Commonwealth of Virginia and its localities have experienced significant revenue shortfalls, which may affect their ability to provide funding to the Organization at its current levels. If the Organization were to experience significant funding cuts from its primary grantors, it would be required to reduce both personnel and services provided to its clients.

LEASE AGREEMENT

The Organization leases its Charlottesville office facilities pursuant to a lease agreement, which is through September 30, 2020. The lease requires annual increases of 2%. The Organization also leases office space in Orange County. This lease was renewed for an additional five years in October 2017 through September 2022, and was expanded to include additional office space.

Future minimum rental payments required under noncancellable lease agreements are as follows:

FISCAL YEAR	AMOUNT
2020	\$ 110,506
2021	42,139
2022	19,200
2023	<u>4,800</u>
	<u>\$ 176,645</u>

Rental expense for the years ended June 30, 2019 and 2018 was \$109,588 and \$106,200, respectively.

EMPLOYEE BENEFIT PLAN

The Organization sponsors a defined contribution plan, which is available to all full-time personnel. Employees may contribute a portion of their salaries through a salary reduction plan. The Organization made contributions totaling \$18,803 and \$20,815 to the plan for the years ended June 30, 2019 and 2018, respectively. Employees participating in the plan are fully vested.

Internal Revenue Service
District Director

Department of the Treasury

Date: May 11, 1977

Our Letter Dated:
February 5, 1975
Person to Contact:
J. Bache
Contact Telephone Number:
(301) 962-4774

▷ Offender Aid and Restoration of
Charlottesville-Albemarle, Inc.
414 Fourth Street, NE
Charlottesville, Virginia 22901

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

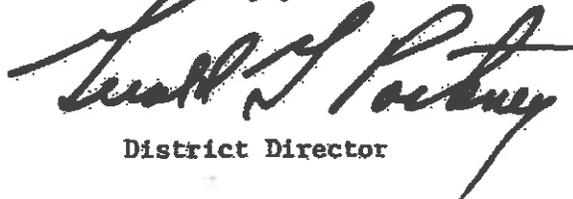
Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



District Director

cc: William J. Strickland
P.O. Box 1191
Charlottesville, Virginia 22902

Address any reply to: P.O. Box 538, Baltimore, Md. 21203
Department of the Treasury

District Director
Internal Revenue Service

Date: February 5, 1975 In reply refer to: Case #501392
EO:1132M, Klasman
Telephone: 301-962-4769



▷ Offender Aid and Restoration of
Charlottesville-Albemarle, Inc.
414 Fourth Street, N. E.
Charlottesville, Virginia 22901

Accounting Period Ending: September 30
Form 990 Required: Yes No
Advance Ruling Period Ends: September 30, 1976

Based on the information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information

within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 170(b)(1)(A)(vi) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions concerning these taxes, please let us know.

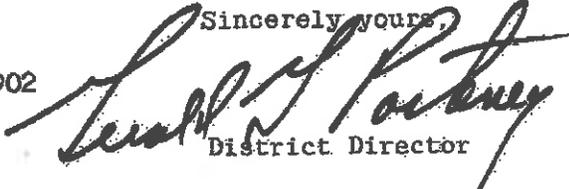
If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

If the yes box at the top of this letter is checked, you are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$5,000. The return is due by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

cc: William J. Strickland
P. O. Box 1191
Charlottesville, Va. 22902

Sincerely yours,

District Director

County of Madison														
FY2021 Budget Worksheet														
Department:		MEDICAL EXAMINER												
Dept #		35300												
Contact		MJC												
Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Original Budget	FY2020 Current Budget as of 12/20/2019	FY2020 YTD Expenditures as of 12/20/2019	Proposed FY2021 Budget	FY21 \$Change from FY20 Current Budget	FY21 %age Change from FY20 Current Budget	FY2020 % Expended at 12/20/2018	FY20 Current Budget \$Change from FY20 OB	FY20 OB \$Change from FY19 Actual	FY19 Actual \$ Change from FY18 Actual	
10-03 -35 -35300-3112	MEDICAL EXAMINER EXPENSES	340.00	220.00	500.00	500.00	20.00	500.00	-	None	4.00%	-	280.00	(120.00)	
10-03 -35 -35300-3115	HUMAN BODY DISPOSITION	-	-	-	-	2,238.45	-	-	Not budgeted	Not budgeted	-	-	-	
		340.00	220.00	500.00	500.00	2,258.45	500.00	-	None	451.69%	-	280.00	(120.00)	

COUNTY OF MADISON

FY2021 AGENCY FUNDING APPLICATION

DEADLINE: January 13, 2020



IDENTIFICATION	
<i>Organization/Agency Name:</i>	Rappahannock Rapidan Community Services
<i>Street Name:</i>	15361 Bradford Road
<i>Mailing Address:</i>	P.O. Box 1568, Culpeper, VA 22701
<i>Agency Contact:</i>	James H. LaGraffe
<i>Telephone Number:</i>	540-825-3100
<i>E-mail Address – Agency Contact</i>	jlagraffe@rrcsb.org
<i>Agency's Web Address:</i>	www.rrcsb.org
<i>Federal Tax ID#:</i>	23-7238218
<i>Audit:</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

PURPOSE/NARRATIVE
<p><i>Missions and Goals:</i></p> <p>The mission of Rappahannock Rapidan Community Services (RRCS) is to improve the quality of life in Culpeper, Fauquier, Madison, Orange, and Rappahannock Counties by providing comprehensive behavioral health, developmental disability, substance use disorder, and aging services.</p>

Experience and Accomplishments:

In 1972, the local governments of Planning District 9 (Culpeper, Fauquier, Madison, Orange, and Rappahannock) formed the Rappahannock-Rapidan Community Services Board. At this same time, the Planning District Commission recommended that the newly formed Community Services Board also provide services under Title III of the Older Americans Act. These events formed and created a combined area agency on aging and community services board – a unique organization at its inception and it continues to be the only such combines agency in Virginia. Its combined statutory mission rests with its Area Plan for Aging Services (Federal Older Americans Act), and Virginia Code 37.1 through its Performance Contract with the Virginia State Department of Behavioral Health and Disability Services.

Selected Accomplishments:

- Prescription drug disposal partnership with the VA Department of Health
- Implementation of Outpatient Based Opioid Treatment (OBOT) Program
- Expansion of young adult-focused programs to include Substance use disorder treatment
- Initiated Rapid Access in RRCS outpatient clinics for same-day triage.
- Goal is to provide follow-up treatment within two weeks of assessment
- Implementation of Warmline
- As an alternative to our crisis line, the Warmline is a consumer-run phone service providing peer support, resource referrals, and shared experiences of hope and recovery.
- Our Crisis Intervention Team provides a 40-hour specialized training program to local first responders and is designed to educate and prepare first responders to recognize signs and symptoms of mental illness in order to effectively respond to those experiencing a mental health crisis.
- Permanent Supportive Housing Grant to provide housing to 26 individuals who are homeless and diagnosed with a serious mental illness.
- Virginia Insurance Counseling Assistance Program (VICAP)
 - Saved community Medicare recipients \$231,524.97
- Live Well Virginia
- 70 individuals have completed the chronic disease self-management education program, which is a series of free, small workshops for persons with any chronic conditions and for caregivers of persons with chronic conditions.

Benefits of Funding:

Funding of RRCS will enable the organization to continue to provide the much-needed services to the individuals in the region it serves. Services allow individuals to remain in their homes and helps prevent more costly alternatives

Intention of Use:

Community Services Boards (CSBs) are by statute the single points of entry into publicly funded mental health, developmental, and substance abuse services. Established by local governments pursuant to the Code of Virginia beginning in 1968.

- ❖ Community Based Mental Health Services
- ❖ Crisis Services
- ❖ Case Management
- ❖ State Hospital Diversion
- ❖ Hospital Aftercare
- ❖ Substance Use Disorders
- ❖ Prevention

Area Agencies on Aging (AAA) were created by a federal law in 1974 to help older Americans and their caregivers live quality lives with independence and dignity

- ❖ Age 60+, with attention to those who are isolated, risk of institutional placement, minorities and/or low income
- ❖ No Wrong Door lead agency
- ❖ Senior Centers offering Nutrition, socialization/ recreation, disease prevention and volunteer opportunities
- ❖ Services to support "Aging in Place"
- ❖ Housing Supports
- ❖ Transportation/ Mobility Management

Funding will ensure continuation of listed above needed community services. Additionally, funding will fulfill Code required local match requirements.

FUNDING	
<i>Category of Funding</i>	<input type="checkbox"/> <i>Public Safety</i> <input type="checkbox"/> <i>Health</i> <input type="checkbox"/> <i>Arts/Culture</i> <input checked="" type="checkbox"/> <i>General Community/Civic</i> <input type="checkbox"/> <i>Human Services</i> <input type="checkbox"/> <i>Education</i> <input type="checkbox"/> <i>Environment</i> <input type="checkbox"/> <i>Recreation</i>
<i>Funding Request:</i>	\$ 126,332

Signature: _____



Title: _____



Printed Name: James H. LaGraffe

Date: January 7, 2019



Rappahannock Rapidan
Community Services

Programs that matter. People who care.

50200

January 9, 2020

Ms. Mary Jane Costello
Director of Finance/Asst. County Administrator
Madison County
302 Thrift Road
Madison, VA 22727

Dear Ms. Costello,

Please find enclosed our FY21 Budget Request application and accompanying documentation. Please feel free to contact me with any questions.

- IRS letter of exemption
- FY19 audited Financial Statements
- FY19 actual revenue & expenses (detailed)
- FY20 budgeted revenue & expenses
- FY19 actual clients served by county
 - Clients served are face to face contact based on data from our electronic health record
- FY20 budgeted clients served by county

Please note our FY21 proposed revenue and expenses, as well as projected clients served are not yet available.

Thank you for your consideration of our FY21 funding request. We appreciate the ongoing support Madison County provides to our agency.

Sincerely,

James H. LaGraffe
Executive Director

RAPPAHANNOCK-RAPIDAN COMMUNITY SERVICES BOARD

BUDGET: CONSOLIDATED Pre-Audit

AS OF 6/30/19

ACCOUNT DESCRIPTION	ANNUAL BUDGET	YTD ACTUAL	YTD BUDGET	YTD VARIANCE	JUN ACTUAL	JUN BUDGET	JUN VARIANCE
STATE REVENUES	6,610,862	6,651,782	6,610,862	40,920	694,350	550,905	143,445
LOCAL REVENUES	2,352,894	2,508,999	2,352,894	156,105	275,237	196,075	79,163
FEE REVENUES	9,566,825	8,761,567	9,566,825	(805,258)	843,170	797,235	45,935
FEDERAL REVENUES	2,547,470	3,076,947	2,547,470	529,477	328,291	212,289	116,002
OTHER MISC REVENUES	748,100	897,575	748,100	149,475	104,274	62,342	41,932
TRANSFER REVENUES	4,623,806	4,511,105	4,623,806	(112,701)	321,660	385,317	(63,657)
REVENUE TOTAL	26,449,957	26,407,975	26,449,957	(41,982)	2,566,982	2,204,163	362,819
PERSONNEL EXPENSES	15,744,848	15,563,114	15,744,848	(181,734)	1,715,293	1,312,071	403,222
STAFF DEVEL EXPENSES	184,776	95,141	184,776	(89,635)	12,859	15,398	(2,539)
FACILITY EXPENSES	985,735	1,454,634	985,735	468,899	136,653	82,145	54,508
EQUIP & SUPPLIES EXP	2,304,752	2,191,129	2,304,752	(113,623)	293,758	192,063	101,695
TRAVEL EXPENSES	721,682	705,004	721,682	(16,678)	92,501	60,140	32,361
CONSULT & CONTR EXP	1,163,530	1,306,015	1,163,530	142,485	142,163	96,961	45,202
OTHER MISC EXPENSES	795,277	860,496	795,277	65,219	80,016	66,273	13,743
TRANSFER EXPENSES	4,549,357	4,436,657	4,549,357	(112,700)	315,456	379,113	(63,657)
EXPENSE TOTAL	26,449,957	26,612,190	26,449,957	162,233	2,788,699	2,204,163	584,536
NET SURPLUS/(DEFICIT)	-	(204,215)	-	(204,215)	(221,717)	-	(221,717)

ACCOUNT DESCRIPTION	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
4005 VDA OAA GENERAL	-18,282	-62,069.00	-14,361.00	0.00	43,787	339.50
4008 VDA GENERAL ASSEMBLY FUND	-391,656	-357,097.00	-112,060.00	0.00	-34,559	91.20
4013 DEPT. MH/MR/SA GENERAL FU	-3,090,553	-3,093,999.00	-288,001.00	0.00	3,446	100.10
4041 PART C STATE FUNDS	-243,071	-179,006.00	-14,908.00	0.00	-64,065	73.60
4112 MH CHILDRENS MOBILE CRISI	-70,000	-69,999.96	-5,833.33	0.00	0	100.00
4113 MH SPQM FUNDS	0	-59,400.00	0.00	0.00	59,400	100.00
4115 MH CIT (CRISIS INTERVENT	-253,534	-309,214.00	-51,126.00	0.00	55,680	122.00
4116 MH PERM SUPPORT HOUSING S	-337,588	-366,774.00	-34,082.00	0.00	29,186	108.60
4126 MH STATE YOUNG ADULT SMI	-449,709	-449,709.00	-37,473.00	0.00	0	100.00
4127 MH TELEPSYCHIATRY (RESTRI	-3,050	-3,050.00	-256.00	0.00	0	100.00
4130 MH LIPOS (HPR1 REGIONAL)	-95,000	-48,500.00	0.00	0.00	-46,500	51.10
4131 MH DISCHARGE ASSISTANCE (	-304,445	-298,990.00	-23,428.00	0.00	-5,455	98.20
4132 MH CSA NON-MANDATED	-103,741	-103,741.00	-8,635.00	0.00	0	100.00
4133 MH CHILDREN'S OUTPATIENT	-75,000	-75,000.00	-6,250.00	0.00	0	100.00
4134 MH PHARMACY FUNDS RESTRIC	-200,311	-200,311.00	-16,699.00	0.00	0	100.00
4136 MH REGIONAL FUNDS	-570,408	-570,408.00	-47,534.00	0.00	0	100.00
4137 MH LAW REFORM	-331,492	-331,492.00	-27,628.00	0.00	0	100.00
4138 SA FACILITY DIVERSION RES	-39,674	-39,674.00	-3,308.00	0.00	0	100.00
4139 SA STATE SARPOS RESTRICTE	-33,348	-33,348.00	-2,768.00	0.00	0	100.00
4A STATE REVENUES	-6,610,862	-6,651,781.96	-694,350.33	0.00	40,920	100.60
4140 CONTRIBUTIONS/PHILANTHROP	-62,500	-172,378.01	-21,925.27	0.00	109,878	275.80
4141 CONTRIBUTIONS-UNITED WAY	-5,500	-14,376.62	-32.74	0.00	8,877	261.40
4142 FUNDRAISING-CCS	-9,500	-8,078.00	-1,831.00	0.00	-1,422	85.00
4143 FUNDRAISING-FSC	-10,000	-8,574.67	-445.00	0.00	-1,425	85.70
4144 FUNDRAISING-MSC	-60,500	-48,595.95	-5,179.00	0.00	-11,904	80.30
4145 FUNDRAISING-OSC	-6,500	-7,804.86	-1,082.03	0.00	1,305	120.10
4146 FUNDRAISING-RSC	-14,000	-15,508.55	-3,500.00	0.00	1,509	110.80
4149 FUNDRAISING-BRIDGES PROGR	0	-904.84	-40.00	0.00	905	100.00
4151 TAX-CULPEPER COUNTY	-407,471	-407,471.00	0.00	0.00	0	100.00
4152 TAX-FAUQUIER COUNTY	-475,225	-475,215.00	0.00	0.00	-10	100.00
4153 TAX-MADISON COUNTY	-81,467.00	-81,467.00	0.00	0.00	0	100.00
4154 TAX-ORANGE COUNTY	-242,956.00	-242,956.00	0.00	0.00	0	100.00
4155 TAX-RAPPANNOCK COUNTY	-52,857.00	-52,857.00	0.00	0.00	0	100.00
4156 PROGRAM INCOME	-886,245	-923,204.98	-232,641.40	104.00	36,960	104.20
4157 BRADFORD RD LUNCH BREAKRO	-14,000	-19,838.78	-1,710.80	141.00	5,839	141.70

4160 REP PAYEE REVENUE	-10,200	-9,795.00	-850.00	0.00	-405	96.00
4161 F&A RENT REVENUE	0	-6,000.00	-6,000.00	0.00	6,000	100.00
4190 LOCAL OTHER - TOWN GOVTS	-13,973	-13,973.00	0.00	0.00	0	100.00
4C LOCAL REVENUES	-2,352,894	-2,508,999.26	-275,237.24	0.00	156,105	106.60
4212 MEDICAID	-8,291,783	-7,551,575.82	-757,803.19	0.00	-740,207	91.10
4213 MEDICARE TRICARE CHAMPUS	0	-79,996.87	-7,639.49	0.00	79,997	100.00
4214 DIRECT CLIENT	-280,744	-387,260.38	-40,094.78	0.00	106,516	137.90
4219 COURTS PROBATION JAIL	-14,854	-11,210.00	0.00	0.00	-3,644	75.50
4220 ANTHEM	-7,000	-59,764.15	-6,933.51	0.00	52,764	853.80
4224 OTHER	-409,600	-423,223.08	-16,424.49	0.00	13,623	103.30
4225 OTHER INSURANCE	-335,853	-128,282.43	-8,506.18	0.00	-207,570	38.20
4227 OTHER (SARPOS)	-226,992	-120,254.75	-5,768.00	0.00	-106,737	53.00
4E FEE REVENUES	-9,566,825	-8,761,567.48	-843,169.64	0.00	-805,258	91.60
4310 OPT-R & YSAT FBG 93.788	-315,000	-631,971.00	-84,971.00	0.00	316,971	200.60
4311 MH FBG SMI FUNDS	-257,166	-290,160.00	-24,180.00	0.00	32,994	112.80
4312 SA FBG PREVENTION 93.959	-128,019	-143,155.00	-10,671.00	0.00	15,136	111.80
4313 SA FBG ALCOHOL DRUG	-584,769	-282,971.00	-35,381.00	0.00	-301,798	48.40
4314 SA FBG CO-OCCURING	-81,964	-81,964.00	-6,834.00	0.00	0	100.00
4316 SA FBG SARPOS	-62,823	-62,823.00	-5,227.00	0.00	0	100.00
4317 MH FBG SED C & A	-25,974	-25,668.00	-2,128.00	0.00	-306	98.80
4318 SA FEDERAL FACILITY DIVER	0	-5,500.00	1,738.00	0.00	5,500	100.00
4319 SA FBG WOMEN	0	-43,898.00	-3,660.00	0.00	43,898	100.00
4321 SA FBG DETOX ALCOHOL/DRUG	0	-252,400.00	-11,436.00	0.00	252,400	100.00
4326 MH FEDERAL YOUNG ADULT PR	-145,216	-172,434.00	-14,364.00	0.00	27,218	118.70
4341 PART C FEDERAL FUNDS	-127,867	-90,184.00	-7,508.00	0.00	-37,683	70.50
4350 VHDA	-116,160	-151,312.54	-12,393.00	0.00	35,153	130.30
4355 SR MED PATROL V4A (CFDA93	-3,441	-1,720.50	0.00	0.00	-1,721	50.00
4360 OTHER FEDERAL FUNDS	-1,004	-2,728.00	-292.00	0.00	1,724	271.70
4362 VDA - C D S M P	-15,000	-6,325.00	0.00	0.00	-8,675	42.20
4363 VDA - VICAP	-34,674	-44,968.00	-9,936.00	0.00	10,294	129.70
4369 VDA - TITLE VII	-9,894	-21,687.00	-2,742.00	0.00	11,793	219.20
4371 VDA TITLE IIIB	-222,490	-268,974.00	-38,155.00	0.00	46,484	120.90
4372 VDA TITLE IIIC1	-186,124	-226,658.00	-28,845.00	0.00	40,534	121.80
4373 VDA TITLE IIIC2	-103,207	-115,301.00	-16,962.00	0.00	12,094	111.70
4374 VDA TITLE IIID	-13,983	-13,306.00	-1,689.00	0.00	677	95.20
4376 VDA NSIP USDA	-34,441	-38,829.00	-4,981.00	0.00	4,388	112.70

4377 VDA TITTLE IIIE	-78,254	-102,010.00	-7,674.00	0.00	23,756	130.40
4G FEDERAL REVENUES	-2,547,470	-3,076,947.04	-328,291.00	0.00	529,477	120.80
4402 MISCELLANEOUS REVENUE	0	-3,377.96	-377.96	0.00	3,378	100.00
4403 MOTOR POOL REVENUES	-102,000	-103,085.70	-8,906.55	0.00	1,086	101.10
4405 LOGISTICARE & SOUTHEASTRA	-575,000	-620,756.19	-48,661.89	0.00	45,756	108.00
4416 PROJECT LINK FAUQUIER CO	-69,600	-69,600.00	-5,800.00	0.00	0	100.00
4420 FARE BOX - PUBLIC RIDERSH	-1,500	-2,532.00	-218.00	0.00	1,032	168.80
4440 PAYROLL ADMIN FEES	0	-1,045.00	-70.00	0.00	1,045	100.00
4820 VENDING MACHINE REVENUE	0	-252.92	0.00	0.00	253	100.00
4849 SALE OF SCRAP	0	-33,980.25	-25.00	0.00	33,980	100.00
4850 INSURANCE CLAIMS / REFUND	0	-41,947.14	-39,093.76	0.00	41,947	100.00
4851 INTEREST	0	-20,997.43	-1,121.17	0.00	20,997	100.00
4J OTHER MISC REVENUES	-748,100	-897,574.59	-104,274.33	0.00	149,475	120.00
4501 PROGRAM TRANSFER	-4,623,806	-4,241,915.06	-254,363.59	0.00	-381,891	91.70
4508 PART C TRANSFER	0	-269,190.00	-67,296.00	0.00	269,190	100.00
4L TRANSFER REVENUES	-4,623,806	-4,511,105.06	-321,659.59	0.00	-112,701	97.60
4210 FEE REVENUE WRITE-OFFS	0	-1,249,855.02	-108,240.48	0.00	1,249,855	100.00
4N WRITE OFF REVENUES	0	-1,249,855.02	-108,240.48	0.00	1,249,855	100.00
5110 SALARY - STAFF	12,650,135	12,044,465.14	1,391,875.84	0.00	605,670	95.20
5111 SALARY - EMERGENCY SERVIC	30,411	0.00	0.00	0.00	30,411	0.00
5112 SALARY - CLIENT	29,123	29,723.12	3,244.47	0.00	-600	102.10
5115 SALARY - OVERTIME	498,000	479,779.66	60,960.15	0.00	18,220	96.30
5131 FICA - STAFF	958,596	967,415.70	112,442.55	0.00	-8,820	100.90
5132 FICA - EMERGENCY SERVICES	2,000	0.00	0.00	0.00	2,000	0.00
5133 FICA - CLIENT	1,915	2,274.30	248.30	0.00	-359	118.80
5140 RETIREMENT - VRS	87,006	72,337.04	10,774.30	0.00	14,669	83.10
5150 LIFE INSURANCE - VRS	59,036	145,337.01	11,675.04	0.00	-86,301	246.20
5151 LONG TERM DISABILITY	35,000	35,188.62	2,683.10	0.00	-189	100.50
5152 SHORT TERM DISABILITY	57,000	76,977.63	8,985.76	0.00	-19,978	135.00
5160 MEDICAL INSURANCE	985,461	1,360,991.57	102,357.39	0.00	-375,531	138.10
5163 MEDICAL HSA MATCH	111,900	128,837.50	10,425.00	0.00	-16,938	115.10
5170 UNEMPLOYMENT COMP - STATE	37,291	33,798.18	-12.00	0.00	3,493	90.60
5190 WORKMEN'S COMP. INS. - ST	201,974	185,988.98	-367.02	0.00	15,985	92.10
5A PERSONNEL EXPENSES	15,744,848	15,563,114.45	1,715,292.88	0.00	181,734	98.80
5210 DUES & MEMBERSHIPS	22,444	20,268.10	11,213.08	0.00	2,176	90.30
5220 WORKSHOPS	142,456	70,531.06	1,397.00	0.00	71,925	49.50

5250 SUBSCRIPTIONS	8,728	2,539.11	249.30	0.00	6,189	29.10
5260 BOOKS/PERIODICALS	11,148	1,802.53	0.00	0.00	9,345	16.20
5C STAFF DEVEL EXPENSES	184,776	95,140.80	12,859.38	0.00	89,635	51.50
5310 RENT	283,162	450,912.15	42,183.49	0.00	-167,750	159.20
5311 RENT - OTHER	3,412	4,518.16	0.00	0.00	-1,106	132.40
5315 RENT - ORANGE APTS SUBSID	14,388	10,424.00	974.00	0.00	3,964	72.40
5318 RENT - FMHA SUBSIDIES	824	0.00	0.00	0.00	824	0.00
5320 UTILITIES	264,451	254,600.79	27,871.73	0.00	9,850	96.30
5330 TELEPHONE	252,231	274,400.18	47,794.48	353.50	-22,523	108.90
5331 TELEPHONE - EMERGENCY SVC	17,144	16,546.00	2,525.00	300.00	298	98.30
5340 REPAIRS & MAINTENANCE	116,499	165,147.69	17,662.49	12,156.70	-60,805	152.20
5350 FACILITY INSURANCE	26,699	27,080.00	-3,046.00	0.00	-381	101.40
5355 LICENSURE FEES	0	14.00	0.00	0.00	-14	100.00
5370 RENOVATIONS	6,925	250,991.00	687.50	9,990.00	-254,056	3,768.70
5E FACILITY EXPENSES	985,735	1,454,633.97	136,652.69	22,800.20	-491,699	149.90
5410 EQUIPMENT OVER \$5,000	5,500	81,045.91	0.00	600.00	-76,146	1,484.50
5412 EQUIPMENT UNDER \$5,000	42,728	31,292.85	-9,460.95	1,158.79	10,276	75.90
5413 IT HARDWARE	150,763	133,543.05	9,642.43	410.97	16,809	88.90
5414 VEHICLES	85,000	63,927.00	0.00	0.00	21,073	75.20
5415 EHR ELECTRONIC HEALTH REC	134,335	129,730.15	7,892.50	0.00	4,605	96.60
5416 MUNIS HR/ACCOUNTING SYSTE	134,435	106,029.85	23,346.50	0.00	28,405	78.90
5417 IT SOFTWARE	97,423	92,425.80	38,981.34	41,982.84	-36,986	138.00
5418 IT SERVICE CONTRACTS	72,924	54,291.93	4,731.32	2,478.78	16,153	77.80
5420 MAINTENANCE SERVICE/CONTR	537,858	539,444.86	74,930.17	45,203.99	-46,791	108.70
5430 OFFICE SUPPLIES	43,291	36,366.50	2,928.59	2,780.87	4,144	90.40
5432 FACILITY SUPPLIES	98,545	97,589.61	18,935.33	4,290.43	-3,335	103.40
5433 FURNITURE & FIXTURES	58,735	33,463.59	-633.80	7,075.03	18,196	69.00
5440 IT SUPPLIES	27,737	21,478.11	2,907.30	465.24	5,794	79.10
5450 EDUCATIONAL REC. SUPPLIES	12,517	4,242.18	240.00	179.79	8,095	35.30
5457 SHELF STABLE MEALS	30,240	12,810.00	0.00	15,834.00	1,596	94.70
5458 FROZEN MEALS	65,904	70,597.00	11,269.00	0.00	-4,693	107.10
5459 NUTRITIONAL SUPPLMT (ENSU	1,781	4,396.09	1,054.50	0.00	-2,615	246.80
5460 FOOD	708,086	472,179.07	71,509.05	339.53	235,567	66.70
5461 RECOGNITION	112,149	85,214.63	9,056.17	0.00	26,934	76.00
5470 MEDICAL SUPPLIES DRUGS	185,399	97,502.24	23,557.87	17,985.99	69,911	62.30
5471 MEDICAL EXAMS	19,402	23,558.74	2,871.25	0.00	-4,157	121.40

5G EQUIP & SUPPLIES EXP	2,624,752	2,191,129.16	293,758.57	140,786.25	292,837	88.80
5510 STAFF TRAVEL	121,853	102,969.97	21,648.80	0.00	18,883	84.50
5512 BOARD MEMBERS TRAVEL	1,607	338.08	0.00	0.00	1,269	21.00
5519 VEHICLE LEASE	85,546	102,416.06	7,706.09	0.00	-16,870	119.70
5520 MOTOR POOL	102,000	102,896.90	8,906.55	0.00	-897	100.90
5521 VEHICLE FUEL & OIL	206,800	236,887.17	39,746.91	0.00	-30,087	114.50
5522 VEHICLE TIRES	13,728	11,378.94	0.00	2,799.00	-450	103.30
5523 VEHICLE PARTS & LABOR	78,166	68,120.65	9,789.25	175.00	9,870	87.40
5530 VEHICLE INSURANCE	40,664	41,656.00	0.00	0.00	-992	102.40
5540 EMPLOYEE FOOD & LODGING	56,290	25,281.21	2,939.65	0.00	31,009	44.90
5542 EMPLOYEE MEALS WITH CLIE	5,409	8,264.28	1,120.93	0.00	-2,855	152.80
5545 PARKING & TOLLS	619	602.16	43.00	0.00	17	97.30
5550 BOARD MEMBERS REIMBURSEME	9,000	4,193.00	600.00	0.00	4,807	46.60
5J TRAVEL EXPENSES	721,682	705,004.42	92,501.18	2,974.00	13,704	98.10
5610 AUDIT ACCOUNTING SERVICES	33,681	22,200.00	0.00	0.00	11,481	65.90
5620 INFO TECHNOLOGY SERVICES	6,588	1,821.10	660.80	1,178.70	3,588	45.50
5630 LEGAL SERVICES	15,892	30,611.50	2,475.00	0.00	-14,720	192.60
5640 CONTRACTUAL - PSYCH SERVI	232,770	385,584.25	62,765.00	0.00	-152,814	165.70
5650 CONTRACTUAL - ITC	172,832	177,136.53	29,794.00	0.00	-4,305	102.50
5660 CONTRACTUAL - CLIENT SERV	3,780	4,576.37	263.13	0.00	-796	121.10
5665 SOC/REC EXPENSES	56,000	48,084.40	6,141.03	0.00	7,916	85.90
5670 SPECIAL SERVICES	3,000	3,000.00	0.00	0.00	0	100.00
5680 TECHNICAL SERVICES	637,979	632,400.31	40,064.29	0.00	5,579	99.10
5681 CONTRACTUAL - TEMP LABOR	1,008	600.00	0.00	0.00	408	59.50
5L CONSULT & CONTR EXP	1,163,530	1,306,014.46	142,163.25	1,178.70	-143,663	112.30
5710 STAFF LIABILITY INSURANCE	52,707	48,851.35	0.00	0.00	3,856	92.70
5711 VOLUNTEER INSURANCE	1,000	1,000.00	0.00	0.00	0	100.00
5720 POSTAGE	36,015	16,809.96	234.56	0.00	19,205	46.70
5730 PRINTING	17,995	10,582.62	3,306.00	200.00	7,212	59.90
5740 TRANSCRIPTS	2,198	1,903.40	140.00	0.00	295	86.60
5745 CRIMINAL CHECKS	9,250	4,173.36	228.36	0.00	5,077	45.10
5751 HOME MODS ASSIST TECH	19,178	46,479.98	2,513.84	222.00	-27,302	242.40
5752 EMERGENCY SERVICES	500	4,977.75	367.00	955.00	-4,478	995.60
5753 CASH GAIN/LOSS	275	923.53	-932.43	0.00	-649	335.80
5754 ADVERTISING-RECRUITMENT O	40,000	49,417.73	3,896.22	0.00	-9,418	123.50
5755 ADVERTISING - ALL OTHER N	1,402	1,985.08	157.00	0.00	-583	141.60

5756 SARPOS CLIENT	96,171	97,843.75	17,839.50	0.00	-1,673	101.70
5757 FAN CARE EXPENSE	5,100	4,742.26	3,249.40	0.00	358	93.00
5758 PURCHASE OF SERVICE	15,000	0.00	0.00	0.00	15,000	0.00
5760 MISCELLANEOUS	0	-3.53	-2.00	8.00	-4	100.00
5765 BANK CHARGES	10,065	11,346.45	1,922.73	0.00	-1,281	112.70
5766 CLIENT SPECIAL NEEDS EXPE	0	801.35	38.00	0.00	-801	100.00
5861 PRINCIPAL LOAN EXPENSE	197,258	185,651.16	15,293.38	0.00	11,607	94.10
5862 INTEREST EXPENSE	291,163	302,986.90	25,547.98	0.00	-11,824	104.10
5N OTHER MISC EXPENSES	795,277	790,473.10	73,799.54	208.00	4,596	99.40
5682 ADMINISTRATIVE OVERHEAD	3,118,739	3,043,082.15	184,237.15	0.00	75,657	97.60
5684 TRANSPORTATION TRANSFERS	739,680	689,344.78	11,304.78	0.00	50,335	93.20
5685 CENTRAL KITCHEN TRANSFERS	0	435,040.13	52,617.66	0.00	-435,040	100.00
5692 PART C TRANSFER	370,938	269,190.00	67,296.00	0.00	101,748	72.60
5P TRANSFER EXPENSES	4,229,357	4,436,657.06	315,455.59	0.00	-207,300	104.90
5900 CLIENT REFUND	0	70,023.10	6,215.77	0.00	-70,023	100.00
5910 CLIENT ALLOWANCE	0	519,726.68	35,739.67	0.00	-519,727	100.00
5911 BLUE CROSS NON-COMPLIANT	0	82,962.70	15,641.77	0.00	-82,963	100.00
5912 OTHER INSURANCE NON-COMPL	0	575,402.69	50,635.13	0.00	-575,403	100.00
5930 MEDICARE WRITEOFF	0	71,762.95	6,223.91	0.00	-71,763	100.00
5R WRITE OFF EXPENSES	0	1,319,878.12	114,456.25	0.00	-1,319,878	100.00
Revenue Total	-26,449,957	-27,657,830.41	-2,675,222.61	0.00	1,207,873	104.60
Expense Total	26,449,957	27,862,045.54	2,896,939.33	167,947.15	-1,580,036	106.00
Grand Total	0	204,215.13	221,716.72	167,947.15	-372,162	100.00

RRCSB FY20 BOARD BUDGET

Consolidated Revenue Sources	BUDGET FY20	BUDGET FY19	NOTES
State of Virginia			
DBHDS State Funds	\$6,219,633.00	\$6,035,924.00	
VA Dept Aging State Funds	\$418,870.00	\$409,938.00	
LIPOS	\$95,000.00	\$95,000.00	
Children's Mobile Crisis	\$70,000.00	\$70,000.00	
Total State Sources:	\$6,803,503.00	\$6,610,862.00	
Local Sources			
Contributions/Philanthropy/Fund Raising	\$145,000.00	\$163,000.00	
United Way	\$0.00	\$5,500.00	
Culpeper - Tax	\$418,938.00	\$407,471.00	
Fauquier - Tax	\$489,482.00	\$475,225.00	
Madison - Tax	\$93,894.00	\$81,467.00	
Orange - Tax	\$243,183.00	\$242,956.00	
Rappahannock - Tax	\$51,901.00	\$52,857.00	
Local Other - Tax (Towns)	\$13,973.00	\$13,973.00	
Mobility Management	\$114,662.00	\$110,615.00	
Program Income	\$747,464.00	\$758,100.00	
Total Local Sources:	\$2,318,497.00	\$2,311,164.00	
Fees for Services			
Client Self Pay	\$376,238.00	\$280,744.00	
Medicaid	\$8,963,376.00	\$8,291,783.00	
Medicare	\$0.00	\$0.00	
Other	\$793,142.00	\$994,298.00	
Total Fee Sources:	\$10,132,756.00	\$9,566,825.00	
Federal Sources			
DBHDS MH Federal Funds	\$488,262.00	\$428,356.00	
Federal - OPT-R/YSAT Block Grant	\$215,000.00	\$315,000.00	
Federal - Prevention Block Grant	\$128,019.00	\$128,019.00	
Federal - Alcohol & Drug Block Grant	\$576,869.00	\$576,869.00	
Federal - SARPOS	\$62,823.00	\$62,823.00	
Federal - Facility Diversion	\$7,900.00	\$7,900.00	
Federal - Co-Occurring	\$81,964.00	\$81,964.00	
Part C Individuals with Disabilities	\$106,261.00	\$127,867.00	
VDA - Title III Funds	\$733,359.00	\$623,503.00	
VDA - USDA/NSIP	\$39,268.00	\$34,441.00	
VDA - VICAP	\$32,967.00	\$34,674.00	
VDA - Title VII Funds	\$14,559.00	\$9,894.00	
VHDA	\$150,000.00	\$116,160.00	
Total Federal Funds:	\$2,637,251.00	\$2,547,470.00	

RRCSB FY20 BOARD BUDGET

Consolidated	BUDGET FY20	BUDGET FY19	NOTES
Other Sources			
Program Transfers	\$4,106,946.00	\$4,623,806.00	
Interest Income	\$12,000.00	\$0.00	
Motor Pool	\$100,000.00	\$102,000.00	
Logisticare	\$625,000.00	\$575,000.00	
Fare Box	\$2,500.00	\$1,500.00	
Project LINK	\$278,400.00	\$69,600.00	
DJJ-CSU Grant	\$37,015.00	\$41,730.00	
MAT Revenue	\$160,000.00	\$0.00	
Other Funds	\$0.00	\$0.00	
Total Other Funds:	\$5,321,861.00	\$5,413,636.00	
Grand Total Revenues:	\$27,213,868.00	\$26,449,957.00	

RRCSB FY20 BOARD BUDGET

Consolidated	BUDGET FY20	BUDGET FY19	NOTES
Expenditures			
Personnel			
Staff Salaries	\$13,817,280.00	\$13,207,669.00	
FICA - Staff	\$1,003,073.00	\$962,511.00	
Retirement - VRS	\$106,386.00	\$87,006.00	
Group Life Insurance	\$151,764.00	\$59,036.00	
Health Insurance	\$1,503,179.00	\$1,097,361.00	
Short-Term/Long-Term Disability Insurances	\$109,587.00	\$92,000.00	
Unemployment Insurance	\$35,056.00	\$37,291.00	
Workmens Compensation	\$170,921.00	\$201,974.00	
Total Personnel Expense:	\$16,897,246.00	\$15,744,848.00	
Operations - Staff Dev			
Dues and Memberships	\$7,323.00	\$22,444.00	
Workshops	\$122,984.00	\$142,456.00	
Subscriptions	\$2,702.00	\$8,728.00	
Books/Periodicals	\$2,461.00	\$11,148.00	
Total Staff Development:	\$135,470.00	\$184,776.00	
Operations - Facilities			
Rent	\$631,588.00	\$301,786.00	
Utilities	\$280,600.00	\$267,571.00	
Telephone	\$275,247.00	\$266,255.00	
Maintenance Services	\$128,227.00	\$116,499.00	
Facility Insurance	\$27,069.00	\$26,699.00	
Renovation/Repairs	\$12,298.00	\$6,925.00	
Total Facility:	\$1,355,029.00	\$985,735.00	
Operations - Equipment			
Equipment Purchase	\$575,099.00	\$586,304.00	
Vehicles	\$39,000.00	\$85,000.00	
Maint. Service Contracts	\$614,052.00	\$610,782.00	
Equipment Repair	\$143.00	\$0.00	
Office/Facility Supplies	\$160,897.00	\$219,705.00	
Food	\$864,263.00	\$806,011.00	
Recognition	\$92,812.00	\$112,149.00	
Drugs/Medical Supplies/Medical Exams	\$122,870.00	\$204,801.00	
Total Equipment:	\$2,469,136.00	\$2,624,752.00	
Operations - Travel			
Private Mileage - Staff	\$91,567.00	\$123,460.00	
Motor Pool	\$100,000.00	\$102,000.00	
Vehicle Leases	\$103,389.00	\$85,546.00	
Vehicle Operating Costs	\$334,601.00	\$339,358.00	
Employee Food and Lodging	\$32,421.00	\$61,699.00	
Parking & Tolls	\$409.00	\$619.00	
Board Member Payments	\$9,000.00	\$9,000.00	
Total Travel:	\$671,387.00	\$721,682.00	

RRCSB FY20 BOARD BUDGET

Consolidated	BUDGET FY20	BUDGET FY19	NOTES
Operations - Consultant			
Accounting & Auditing Services	\$30,488.00	\$29,561.00	
IT Services	\$1,050.00	\$10,708.00	
Legal Services	\$23,870.00	\$15,892.00	
Psychiatric & Psychological Services	\$380,045.00	\$232,770.00	
Contractual ITC	\$163,897.00	\$172,832.00	
Contracted Client Services	\$5,247.00	\$3,780.00	
Technical and Special Services	\$604,963.00	\$697,987.00	
Total Consultant:	\$1,209,560.00	\$1,163,530.00	
Ops. - Program Transfers			
Administrative Overhead	\$2,997,844.00	\$3,118,739.00	
Transportation Transfer	\$684,367.00	\$739,680.00	
Part C Transfer	\$0.00	\$370,938.00	
Total Transfers:	\$3,682,211.00	\$4,229,357.00	
Operations - Other			
Staff/Board Liability Insurance	\$55,206.00	\$53,707.00	
Postage	\$16,686.00	\$36,015.00	
Printing / Duplicating	\$8,017.00	\$17,995.00	
Transcripts & Criminal Checks	\$6,508.00	\$11,448.00	
Advertising	\$51,787.00	\$41,902.00	
Flexible Funding	\$0.00	\$0.00	
Cash Gain/Loss, Bank Charges	\$11,331.00	\$10,340.00	
Mortgage P&I	\$506,123.00	\$488,421.00	
Other	\$138,171.00	\$135,449.00	
Total: Operations Other:	\$793,829.00	\$795,277.00	
Grand Total Expenditures:	\$27,213,868.00	\$26,449,957.00	
Grand Total Revenues:	\$27,213,868.00	\$26,449,957.00	
Revenues - Expenditures:	\$0.00	\$0.00	

**Rappahannock Rapidan CSB
FY19 Clients Served (Unduplicated)**

Service Outcomes Behavioral Health Services	Culpeper
Acute psychiatric Inpatient Services	3
Outpatient Services	378
Medical Services	304
Case Management Services	164
Mental Health rehabilitation	25
Sponsored Placement	0
Supportive Residential Services	11
Total Supported	885

**Rappahannock Rapidan CSB
FY19 Clients Served (Unduplicated)**

<i>Service Outcomes Developmental Services</i>	Culpeper
Case Management Services	126
Day Habilitation	45
Supervised Residential Services	11
Supportive Residential Services (SRAP)	0
Total Supported	182

**Rappahannock Rapidan CSB
FY19 Clients Served (Unduplicated)**

Service Outcomes <i>Substance Use Disorder Services</i>	Culpeper
Community Based Detoxification Inpatient Services	0
Outpatient Services	128
Medication Assisted Treatment	51
Case Management Services	4
Highly Intensive Residential Services (Medically managed Withdrawal) (Detox)	29
Intensive Residential Services (Boxwood)	43
Prevention Services	
Total Supported	255

**Rappahannock Rapidan CSB
FY19 Clients Served (Unduplicated)**

Service Outcomes <i>Emergency & Ancillary</i>	Culpeper
Emergency Services	517
Consumer Monitoring Services	97
Assessment and Evaluation	375
Total Supported	989

**RRCS Aging Services
FY19**

Service Outcomes <i>Area Agency on Aging – Culpeper County</i>	Culpeper Seniors Served
Provision of nutritious meals, health education, socialization, recreational, fundraising, and volunteerism for local seniors in local Senior Centers .	124
Aging and Disability resource connection for all information needed by seniors and caregivers needing services and supports in our area. A principle of “No Wrong Door” is used, meaning one call should enable someone to obtain the information they need and to start a process for support and referrals. Support Coordinators also provide insurance counseling, emergency supports, options counseling, and care coordination services.	338
An adult day healthcare program provides seniors meaningful activity and a break for caregivers.	4
With the assistance of local volunteers, distribute home delivered meals and nutritional to seniors for improved health and quality of life.	64
Human Services Transportation (CSB and AAA) provides access to needed services using a combination of professional drivers, trained volunteers, and transportation specialist for improved mobility.	185
Volunteers	75

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

Service Outcomes <i>Behavioral Health Services</i>	Fauquier
Acute psychiatric Inpatient Services	6
Outpatient Services	287
Medical Services	281
Case Management Services	100
Mental Health rehabilitation	11
Sponsored Placement	3
Supportive Residential Services	1
Total Supported	689

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

Service Outcomes <i>Developmental Services</i>	Fauquier
Case Management Services	106
Day Habilitation	30
Supervised Residential Services	12
Supportive Residential Services (SRAP)	0
Total Supported	148

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

<i>Service Outcomes Substance Use Disorder Services</i>	Fauquier
Community Based Detoxification Inpatient Services	1
Outpatient Services	73
Medication Assisted Treatment	14
Case Management Services	25
Highly Intensive Residential Services (Medically managed Withdrawal Detox)	27
Intensive Residential Services Boxwood	38
Prevention Services	
Total Supported	178

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

Service Outcomes <i>Emergency & Ancillary</i>	Fauquier
Emergency Services	509
Consumer Monitoring Services	120
Assessment and Evaluation	280
Total Supported	909

**RRCS Aging Services
FY19**

Service Outcomes Area Agency on Aging – Fauquier County	Fauquier Seniors Served
Provision of nutritious meals, health education, socialization, recreational, fundraising, and volunteerism for local seniors in local Senior Centers .	72
Aging and Disability resource connection for all information needed by seniors and caregivers needing services and supports in our area. A principle of “No Wrong Door” is used, meaning one call should enable someone to obtain the information they need and to start a process for support and referrals. Support Coordinators also provide insurance counseling, emergency supports, options counseling, and care coordination services.	214
An adult day healthcare program provides seniors meaningful activity and a break for caregivers.	13
With the assistance of local volunteers, distribute home delivered meals and nutritional to seniors for improved health and quality of life.	57
Human Services Transportation (CSB and AAA) provides access to needed services using a combination of professional drivers, trained volunteers, and transportation specialist for improved mobility.	123
Volunteers	46

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

Service Outcomes Behavioral Health Services	Madison
Acute psychiatric Inpatient Services	3
Outpatient Services	59
Medical Services	60
Case Management Services	19
Mental Health rehabilitation	1
Sponsored Placement	1
Supportive Residential Services	0
Total Supported	143

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

Service Outcomes Developmental Services	Madison
Case Management Services	17
Day Habilitation	5
Supervised Residential Services	0
Supportive Residential Services (SRAP)	0
Total Supported	22

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

Service Outcomes Substance Use Disorder Services	Madison
Community Based Detoxification Inpatient Services	0
Outpatient Services	24
Medication Assisted Treatment	9
Case Management Services	0
Highly Intensive Residential Services (Medically managed Withdrawal Detox)	9
Intensive Residential Services Boxwood	15
Prevention Services	
Total Supported	57

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

Service Outcomes Emergency & Ancillary	Madison
Emergency Services	125
Consumer Monitoring Services	8
Assessment and Evaluation	74
Total Supported	207

**RRCS Aging Services
FY19**

Service Outcomes Area Agency on Aging – Madison County	Madison Seniors Served
Provision of nutritious meals, health education, socialization, recreational, fundraising, and volunteerism for local seniors in local Senior Centers .	87
Aging and Disability resource connection for all information needed by seniors and caregivers needing services and supports in our area. A principle of “No Wrong Door” is used, meaning one call should enable someone to obtain the information they need and to start a process for support and referrals. Support Coordinators also provide insurance counseling, emergency supports, options counseling, and care coordination services.	133
An adult day healthcare program provides seniors meaningful activity and a break for caregivers.	0
With the assistance of local volunteers, distribute home delivered meals and nutritional to seniors for improved health and quality of life.	12
Human Services Transportation (CSB and AAA) provides access to needed services using a combination of professional drivers, trained volunteers, and transportation specialist for improved mobility.	52
Volunteers	50

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

Service Outcomes Behavioral Health Services	Orange
Acute psychiatric Inpatient Services	3
Outpatient Services	157
Medical Services	158
Case Management Services	83
Mental Health rehabilitation	16
Sponsored Placement	1
Supportive Residential Services	6
Total Supported	424

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

Service Outcomes Developmental Services	Orange
Case Management Services	71
Day Habilitation	16
Supervised Residential Services	9
Supportive Residential Services (SRAP)	0
Total Supported	96

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

<i>Service Outcomes Substance Use Disorder Services</i>	Orange
Community Based Detoxification Inpatient Services	0
Outpatient Services	44
Medication Assisted Treatment	20
Case Management Services	0
Highly Intensive Residential Services (Medically managed Withdrawal Detox)	14
Intensive Residential Services Boxwood	16
Prevention Services	
Total Supported	94

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

Service Outcomes Emergency & Ancillary	Orange
Emergency Services	327
Consumer Monitoring Services	69
Assessment and Evaluation	172
Total Supported	568

**RRCS Aging Services
FY19**

Service Outcomes Area Agency on Aging – Orange County	Orange Seniors Served
Provision of nutritious meals, health education, socialization, recreational, fundraising, and volunteerism for local seniors in local Senior Centers .	66
Aging and Disability resource connection for all information needed by seniors and caregivers needing services and supports in our area. A principle of “No Wrong Door” is used, meaning one call should enable someone to obtain the information they need and to start a process for support and referrals. Support Coordinators also provide insurance counseling, emergency supports, options counseling, and care coordination services.	134
An adult day healthcare program provides seniors meaningful activity and a break for caregivers.	0
With the assistance of local volunteers, distribute home delivered meals and nutritional to seniors for improved health and quality of life.	52
Human Services Transportation (CSB and AAA) provides access to needed services using a combination of professional drivers, trained volunteers, and transportation specialist for improved mobility.	127
Volunteers	77

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

Service Outcomes Behavioral Health Services	Rappahannock
Acute psychiatric Inpatient Services	0
Outpatient Services	31
Medical Services	24
Case Management Services	12
Mental Health rehabilitation	1
Sponsored Placement	0
Supportive Residential Services	0
Total Supported	68

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

Service Outcomes Developmental Services	Rappahannock
Case Management Services	8
Day Habilitation	1
Supervised Residential Services	0
Supportive Residential Services (SRAP)	0
Total Supported	9

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

Service Outcomes Substance Use Disorder Services	Rappahannock
Community Based Detoxification Inpatient Services	0
Outpatient Services	9
Medication Assisted Treatment	0
Case Management Services	0
Highly Intensive Residential Services (Medically managed Withdrawal Detox)	2
Intensive Residential Services Boxwood	4
Prevention Services	
Total Supported	15

**Rappahannock Rapidan CSB
FY19 Clients Served - Unduplicated**

Service Outcomes <i>Emergency & Ancillary</i>	Rappahannock
Emergency Services	46
Consumer Monitoring Services	8
Assessment and Evaluation	30
Total Supported	84

RRCS Aging Services FY19

Service Outcomes Area Agency on Aging – Rappahannock County	Rappahannock Seniors Served
Provision of nutritious meals, health education, socialization, recreational, fundraising, and volunteerism for local seniors in local Senior Centers .	42
Aging and Disability resource connection for all information needed by seniors and caregivers needing services and supports in our area. A principle of “No Wrong Door” is used, meaning one call should enable someone to obtain the information they need and to start a process for support and referrals. Support Coordinators also provide insurance counseling, emergency supports, options counseling, and care coordination services.	57
An adult day healthcare program provides seniors meaningful activity and a break for caregivers.	1
With the assistance of local volunteers, distribute home delivered meals and nutritional to seniors for improved health and quality of life.	8
Human Services Transportation (CSB and AAA) provides access to needed services using a combination of professional drivers, trained volunteers, and transportation specialist for improved mobility.	27
Volunteers	41

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

<i>Service Outcomes Behavioral Health Services</i>	Culpeper
Acute psychiatric Inpatient Services	4
Outpatient Services	400
Medical Services	382
Case Management Services	174
Mental Health rehabilitation	27
Sponsored Placement	1
Supportive Residential Services	11
Total Supported	999

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes Developmental Services	Culpeper
Case Management Services	130
Day Habilitation	43
Supervised Residential Services	10
Supportive Residential Services (SRAP)	0
Total Supported	183

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes Substance Use Disorder Services	Culpeper
Community Based Detoxification Inpatient Services	0
Outpatient Services	128
Medication Assisted Treatment	53
Case Management Services	2
Highly Intensive Residential Services (Medically managed Withdrawal (Detox))	31
Intensive Residential Services (Boxwood)	45
Prevention Services	
Total Supported	259

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes Emergency & Ancillary	Culpeper
Emergency Services	542
Consumer Monitoring Services	87
Assessment and Evaluation	386
Total Supported	1,015

RRCS Aging Services

Service Outcomes <i>Area Agency on Aging – Culpeper County</i>	Culpeper Seniors Served
Provision of nutritious meals, health education, socialization, recreational, fundraising, and volunteerism for local seniors in local Senior Centers .	128
Aging and Disability resource connection for all information needed by seniors and caregivers needing services and supports in our area. A principle of “No Wrong Door” is used, meaning one call should enable someone to obtain the information they need and to start a process for support and referrals. Support Coordinators also provide insurance counseling, emergency supports, options counseling, and care coordination services.	330
An adult day healthcare program provides seniors meaningful activity and a break for caregivers.	6
With the assistance of local volunteers, distribute home delivered meals and nutritional to seniors for improved health and quality of life.	67
Human Services Transportation (CSB and AAA) provides access to needed services using a combination of professional drivers, trained volunteers, and transportation specialist for improved mobility.	186
Volunteers	75

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes Behavioral Health Services	Fauquier
Acute psychiatric Inpatient Services	6
Outpatient Services	305
Medical Services	329
Case Management Services	94
Mental Health rehabilitation	11
Sponsored Placement	2
Supportive Residential Services	1
Total Supported	748

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes Developmental Services	Fauquier
Case Management Services	107
Day Habilitation	31
Supervised Residential Services	13
Supportive Residential Services (SRAP)	0
Total Supported	151

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes Substance Use Disorder Services	Fauquier
Community Based Detoxification Inpatient Services	1
Outpatient Services	73
Medication Assisted Treatment	17
Case Management Services	29
Highly Intensive Residential Services (Medically managed Withdrawal) Detox	28
Intensive Residential Services Boxwood	38
Prevention Services	
Total Supported	186

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes <i>Emergency & Ancillary</i>	Fauquier
Emergency Services	511
Consumer Monitoring Services	122
Assessment and Evaluation	333
Total Supported	966

RRCS Aging Services

Service Outcomes Area Agency on Aging – Fauquier County	Fauquier Seniors Served
Provision of nutritious meals, health education, socialization, recreational, fundraising, and volunteerism for local seniors in local Senior Centers .	70
Aging and Disability resource connection for all information needed by seniors and caregivers needing services and supports in our area. A principle of “No Wrong Door” is used, meaning one call should enable someone to obtain the information they need and to start a process for support and referrals. Support Coordinators also provide insurance counseling, emergency supports, options counseling, and care coordination services.	212
An adult day healthcare program provides seniors meaningful activity and a break for caregivers.	14
With the assistance of local volunteers, distribute home delivered meals and nutritional to seniors for improved health and quality of life.	56
Human Services Transportation (CSB and AAA) provides access to needed services using a combination of professional drivers, trained volunteers, and transportation specialist for improved mobility.	120
Volunteers	45

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes Behavioral Health Services	Madison
Acute psychiatric Inpatient Services	4
Outpatient Services	57
Medical Services	60
Case Management Services	19
Mental Health rehabilitation	1
Sponsored Placement	1
Supportive Residential Services	0
Total Supported	142

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes Developmental Services	Madison
Case Management Services	17
Day Habilitation	5
Supervised Residential Services	0
Supportive Residential Services (SRAP)	0
Total Supported	22

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes Substance Use Disorder Services	Madison
Community Based Detoxification Inpatient Services	0
Outpatient Services	24
Medication Assisted Treatment	9
Case Management Services	0
Highly Intensive Residential Services (Medically managed Withdrawal) Detox	7
Intensive Residential Services Boxwood	13
Prevention Services	
Total Supported	53

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

<i>Service Outcomes Emergency & Ancillary</i>	Madison
Emergency Services	121
Consumer Monitoring Services	9
Assessment and Evaluation	74
Total Supported	204

RRCS Aging Services

Service Outcomes Area Agency on Aging – Madison County	Madison Seniors Served
Provision of nutritious meals, health education, socialization, recreational, fundraising, and volunteerism for local seniors in local Senior Centers .	85
Aging and Disability resource connection for all information needed by seniors and caregivers needing services and supports in our area. A principle of “No Wrong Door” is used, meaning one call should enable someone to obtain the information they need and to start a process for support and referrals. Support Coordinators also provide insurance counseling, emergency supports, options counseling, and care coordination services.	132
An adult day healthcare program provides seniors meaningful activity and a break for caregivers.	0
With the assistance of local volunteers, distribute home delivered meals and nutritional to seniors for improved health and quality of life.	11
Human Services Transportation (CSB and AAA) provides access to needed services using a combination of professional drivers, trained volunteers, and transportation specialist for improved mobility.	53
Volunteers	50

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

<i>Service Outcomes Behavioral Health Services</i>	Orange
Acute psychiatric Inpatient Services	3
Outpatient Services	158
Medical Services	191
Case Management Services	92
Mental Health rehabilitation	18
Sponsored Placement	1
Supportive Residential Services	8
Total Supported	471

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes Developmental Services	Orange
Case Management Services	74
Day Habilitation	16
Supervised Residential Services	8
Supportive Residential Services (SRAP)	0
Total Supported	98

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes Substance Use Disorder Services	Orange
Community Based Detoxification Inpatient Services	0
Outpatient Services	49
Medication Assisted Treatment	23
Case Management Services	0
Highly Intensive Residential Services (Medically managed Withdrawal) Detox	12
Intensive Residential Services Boxwood	22
Prevention Services	
Total Supported	106

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes <i>Emergency & Ancillary</i>	Orange
Emergency Services	328
Consumer Monitoring Services	70
Assessment and Evaluation	174
Total Supported	572

RRCs Aging Services

<i>Service Outcomes Area Agency on Aging – Orange County</i>	Orange Seniors Served
Provision of nutritious meals, health education, socialization, recreational, fundraising, and volunteerism for local seniors in local Senior Centers .	63
Aging and Disability resource connection for all information needed by seniors and caregivers needing services and supports in our area. A principle of “No Wrong Door” is used, meaning one call should enable someone to obtain the information they need and to start a process for support and referrals. Support Coordinators also provide insurance counseling, emergency supports, options counseling, and care coordination services.	130
An adult day healthcare program provides seniors meaningful activity and a break for caregivers.	0
With the assistance of local volunteers, distribute home delivered meals and nutritional to seniors for improved health and quality of life.	51
Human Services Transportation (CSB and AAA) provides access to needed services using a combination of professional drivers, trained volunteers, and transportation specialist for improved mobility.	121
Volunteers	69

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes Behavioral Health Services	Rappahannock
Acute psychiatric Inpatient Services	0
Outpatient Services	34
Medical Services	28
Case Management Services	9
Mental Health rehabilitation	1
Sponsored Placement	0
Supportive Residential Services	0
Total Supported	72

**Rappahannock Rapidan CSB
FY20 Client Served - Budgeted**

Service Outcomes Developmental Services	Rappahannock
Case Management Services	8
Day Habilitation	1
Supervised Residential Services	0
Supportive Residential Services (SRAP)	0
Total Supported	9

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes <i>Substance Use Disorder Services</i>	Rappahannock
Community Based Detoxification Inpatient Services	0
Outpatient Services	9
Medication Assisted Treatment	0
Case Management Services	0
Highly Intensive Residential Services (Medically managed Withdrawal) Detox	2
Intensive Residential Services Boxwood	3
Prevention Services	
Total Supported	14

**Rappahannock Rapidan CSB
FY20 Clients Served - Budgeted**

Service Outcomes <i>Emergency & Ancillary</i>	Rappahannock
Emergency Services	50
Consumer Monitoring Services	9
Assessment and Evaluation	36
Total Supported	95

RRCs Aging Services

Service Outcomes <i>Area Agency on Aging – Rappahannock County</i>	Rappahannock Seniors Served
Provision of nutritious meals, health education, socialization, recreational, fundraising, and volunteerism for local seniors in local Senior Centers .	42
Aging and Disability resource connection for all information needed by seniors and caregivers needing services and supports in our area. A principle of “ No Wrong Door ” is used, meaning one call should enable someone to obtain the information they need and to start a process for support and referrals. Support Coordinators also provide insurance counseling, emergency supports, options counseling, and care coordination services.	59
An adult day healthcare program provides seniors meaningful activity and a break for caregivers.	1
With the assistance of local volunteers, distribute home delivered meals and nutritional to seniors for improved health and quality of life.	8
Human Services Transportation (CSB and AAA) provides access to needed services using a combination of professional drivers, trained volunteers, and transportation specialist for improved mobility.	28
Volunteers	42

RECEIVED APR 13 2004
Internal Revenue Service

Date: April 13, 2004

Rappahannock-Rapidian Community Services Board
PO Box 1568
Culpeper, VA 22701-6568

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Richard E. Owens 31-07974
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

23-7238218

Dear Sir or Madam:

This is in response to your request of April 13, 2004, regarding your organization's tax-exempt status.

In November 1995 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Alternative transportation
Jan. 21st (Line) ^{Goes}
- A Hub will be in Culpeper

Rappahannock Rapidan
Community Services



CULPEPER, VIRGINIA

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

As of and for the Years Ended
June 30, 2019 and 2018

munis - financial software

- 6 Hubs audits plus this one

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

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RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

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**INTRODUCTORY
SECTION**

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

CULPEPER, VIRGINIA

BOARD MEMBERS

Elizabeth Davis, Chair
Culpeper

Robert Weigel, Vice - Chair
Fauquier

Donalda Lovelace, Secretary
Orange

Culpeper
Christopher Jenkins
Elizabeth Davis
Dawn Lovelace Klemann, Psy.D.

Fauquier
Pat Balasco-Barr
Jack Ledden, Jr.
Robert Weigel

Madison
Amber Foster
Clare Lillard
Valerie Ward

Orange
Marcia Brose
David Francis
Donalda Lovelace

Rappahannock
Eve Brooks
Demaris Miller, Ph.D.
Ann Baumgardner, Ph.D.

MANAGEMENT STAFF

James LaGraffe

Executive Director

Anna McFalls

Director of Finance & Administrative Services

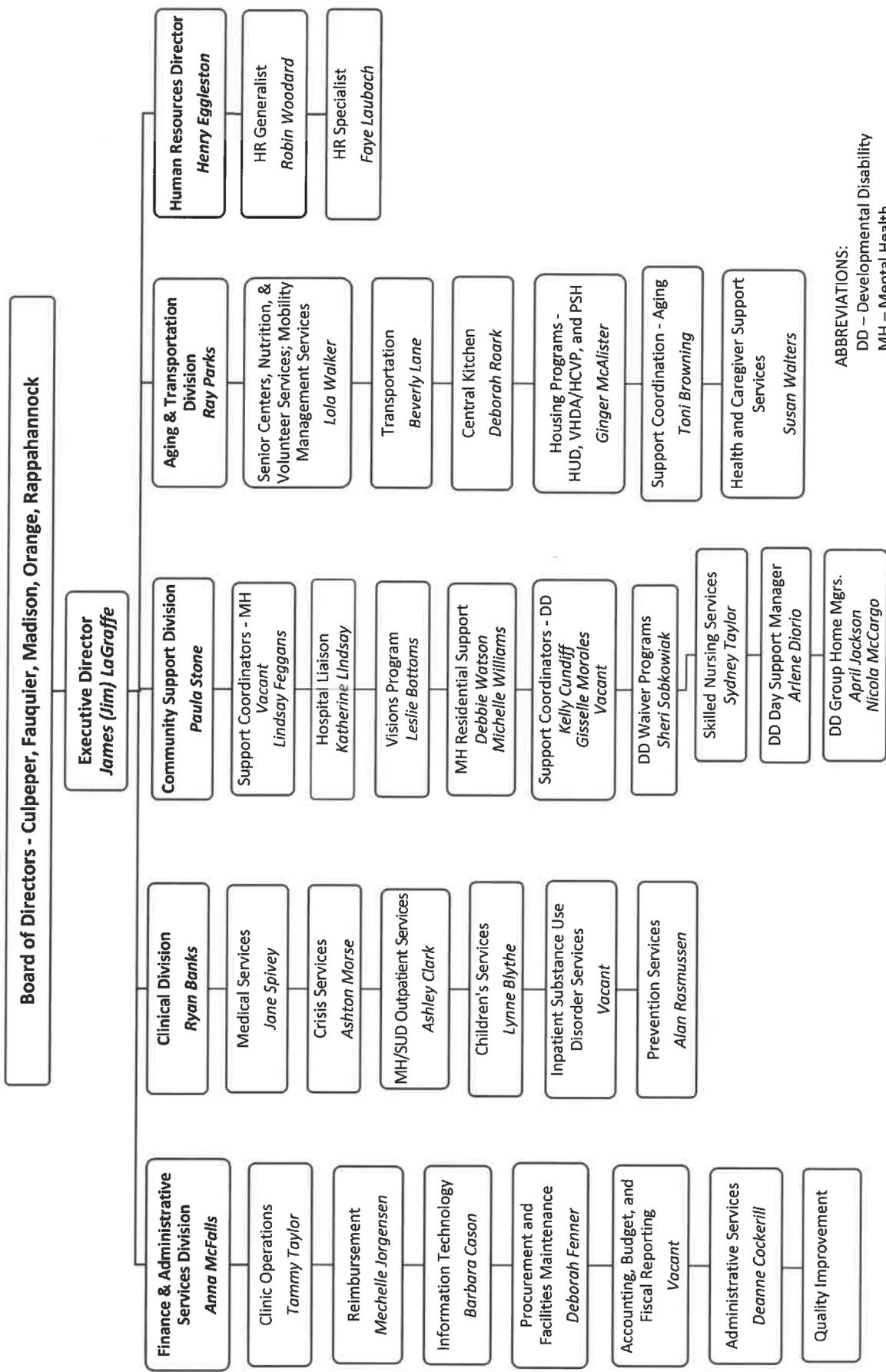
Paula Stone

Director of Community Support Services

Ray Parks

Director of Nutrition & Transportation Services

Rappahannock Rapidan Community Services Organization Fiscal Year 2019



ABBREVIATIONS:
 DD – Developmental Disability
 MH – Mental Health
 HCPV – Housing Choice Voucher Program
 SUD – Substance Use Disorder
 VHDA – Virginia Housing Development Authority

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INDEPENDENT AUDITORS' REPORT

To the Honorable Members of the Board of Directors
Rappahannock Rapidan Community Services
Culpeper, Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of **Rappahannock Rapidan Community Services** (the **Agency**), as of and for the years ended June 30, 2019 and 2018, and the related Notes to the Financial Statements, which collectively comprise the **Agency'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 an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Specifications for Audit of Authorities, Boards and Commissions* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Those standards and specifications require that we plan and perform the audits 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 **Agency'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 **Agency'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.

To the Honorable Members of the Board of Directors
Rappahannock Rapidan Community Services

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the **Agency** as of June 30, 2019 and 2018, and the respective changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 18 to the financial statements, the **Agency** has restated its 2018 financial statements due to the implementation of GASB Statement No. 75 and other items. 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 and Pension Schedules, as listed in the accompanying Table of Contents, 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the **Agency's** Basic Financial Statements. The accompanying information listed in the Introductory Section and Other Supplementary Information in the Table of Contents is presented for purposes of additional analysis and is not a required part of the Basic Financial Statements. The Department of Aging and Rehabilitative Services (DARS) Schedules are

To the Honorable Members of the Board of Directors
Rappahannock Rapidan Community Services

presented for the year ended September 30, 2018, as required by DARS. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the Basic Financial Statements of the **Agency**.

The accompanying information listed as Other Supplementary Information and Schedule of Expenditures of Federal Awards in the Table of Contents 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 accompanying information listed as Other Supplementary Information and the Schedule of Expenditures of Federal Awards in the Table of Contents are fairly stated in all material respects in relation to the Basic Financial Statements as a whole.

The Introductory Section, as listed in the Table of Contents, has not been subjected to the auditing procedures applied in the audit of the Basic Financial Statements and, accordingly, we do not express an opinion nor 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 19, 2019, on our consideration of the **Agency's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 the **Agency's** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the **Agency's** internal control over financial reporting and compliance.



Danville, Virginia
November 19, 2019

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**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

received
(40,000)
- debt set off
- after 180 days

Uncollectable
accounts
(Medicaid reimbursements)
(Medicaid billing)
- gets written off
(estimate how many will
management est.)

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

MANAGEMENT'S DISCUSSION AND ANALYSIS Years Ended June 30, 2019 and 2018

The following discussion and analysis of **Rappahannock Rapidan Community Services'** (the **Agency**) financial performance provides an overview of the **Agency's** financial activities for the fiscal years ended June 30, 2019 and 2018. Please read this information in conjunction with the **Agency's** financial statements.

Overview of the Financial Statements

The **Agency** presents three basic financial statements. These are: (1) Statements of Net Position; (2) Statements of Revenues, Expenses, and Changes in Net Position; and (3) Statements of Cash Flows.

The **Agency's** financial position is measured in terms of resources (assets) which the **Agency** owns and obligations (liabilities) that the **Agency** owes on a given date. This information is reported on the Statements of Net Position, which reflects the **Agency's** assets and deferred outflows of resources, in relation to its liabilities which include its debts to its suppliers, employees and other creditors, and deferred inflows of resources. The excess of the **Agency's** assets over liabilities is its equity, or net position. The Statements of Revenues, Expenses, and Changes in Net Position reports the changes in the **Agency's** net position. The Statements of Cash Flows reports the **Agency's** cash transaction activity and reconciles this activity to the net excess (deficiency) of revenues over expenses.

As described in Note 18 to the financial statements, the **Agency** has restated its 2018 financial statements due to the implementation of GASB Statement No. 75 and other items.

Financial Summary

Financial Position

A summary of the **Agency's** Statements of Net Position for 2019, 2018, and 2017 is presented as follows:

CONDENSED STATEMENTS OF NET POSITION

	<u>2019</u>	<u>Restated 2018</u>	<u>2017</u>
Current Assets	\$ 5,148,526	\$ 6,389,761	\$ 6,521,317
Current Assets Restricted	407,105	414,414	408,731
Capital Assets, Net	20,569,822	18,630,535	17,613,848
Noncurrent Assets	9,045,859	8,253,398	5,206,383
Total Assets	<u>\$ 35,171,312</u>	<u>\$ 33,688,108</u>	<u>\$ 29,750,279</u>
Deferred Outflows	<u>\$ 130,189</u>	<u>\$ 136,252</u>	<u>\$ 958,122</u>
Current Liabilities	\$ 2,047,460	\$ 2,134,831	\$ 2,045,622
Current Liabilities Payable from Restricted Assets	36,099	44,012	57,211
Long-Term Liabilities	<u>8,915,475</u>	<u>8,848,277</u>	<u>7,619,938</u>
Total Liabilities	<u>\$ 10,999,034</u>	<u>\$ 11,027,120</u>	<u>\$ 9,722,771</u>

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

MANAGEMENT'S DISCUSSION AND ANALYSIS Years Ended June 30, 2019 and 2018

Financial Summary

Financial Position (Continued)

CONDENSED STATEMENTS OF NET POSITION (CONTINUED)

	<u>2019</u>	<u>Restated 2018</u>	<u>2017</u>
Deferred Inflows	<u>\$ 2,158,142</u>	<u>\$ 3,999,350</u>	<u>\$ 3,287,228</u>
Investment in Capital Assets, Net of Related Capital Debt	\$ 12,485,852	\$ 10,363,743	\$ 10,004,649
Temporarily Restricted Net Position	7,602,824	6,197,383	5,894,097
Unrestricted Net Position	<u>2,055,649</u>	<u>2,236,764</u>	<u>1,799,656</u>
Total Net Position	<u>\$ 22,144,325</u>	<u>\$ 18,797,890</u>	<u>\$ 17,698,402</u>

The current financial position of the **Agency** is stable. This is evidenced by the **Agency's** liquidity. The Current Ratio (Current Assets/Current Liabilities) of the **Agency** was 2.52, 3.12, and 3.30 for 2019, 2018, and 2017, respectively.

The portion of net position which represents the amount the **Agency** has invested in capital assets, net of related capital debt, increased approximately 3.59% from 2017 to 2018 and increased approximately 21% from 2018 to 2019. Temporarily restricted net position primarily consists of the **Agency's** net pension asset and other associated balances. From 2017 to 2018, temporarily restricted net position increased by approximately 6% and increased approximately 23% from 2018 to 2019.

Changes in Net Position

A summary of the **Agency's** Statements of Revenues, Expenses, and Changes in Net Position for 2019, 2018, and 2017 is presented as follows:

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

MANAGEMENT'S DISCUSSION AND ANALYSIS Years Ended June 30, 2019 and 2018

Financial Summary Changes in Net Position (Continued)

CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	<u>2019</u>	<u>Restated 2018</u>	<u>2017</u>
Total Operating Revenues	\$ 8,893,454	\$ 8,677,308	\$ 9,690,677
Total Operating Expenses	<u>(22,283,272)</u>	<u>(21,170,248)</u>	<u>(20,906,354)</u>
Operating (Loss)	<u>(13,389,818)</u>	<u>(12,492,940)</u>	<u>(11,215,677)</u>
Nonoperating Revenues (Expenses)			
Appropriations from governments	11,244,403	11,188,745	10,567,409
Interest and investment income (loss)	21,036	30,393	148
In-kind donations	-	-	158,138
Contributions	1,199,426	994,116	916,790
Other, net	4,576,249	2,520,256	1,532,751
Interest expense on capital note	<u>(304,861)</u>	<u>(298,087)</u>	<u>(263,041)</u>
Net Nonoperating Revenues	<u>16,736,253</u>	<u>14,435,423</u>	<u>12,912,195</u>
Excess of Revenues Over Expenses	3,346,435	1,942,483	1,696,518
Net Position - Beginning of Year	<u>18,797,890</u>	<u>16,855,407</u>	<u>16,001,884</u>
Net Position - End of Year	<u>\$ 22,144,325</u>	<u>\$ 18,797,890</u>	<u>\$ 17,698,402</u>

The following data is intended to provide a comparison of all major revenue sources for the fiscal years ended June 30:

	<u>2019</u>	<u>Restated 2018</u>	<u>2017</u>
<u>Revenues</u>			
Net individual service revenue	\$ 8,893,454	\$ 8,677,308	\$ 9,690,677
State	6,651,782	7,001,457	6,708,111
Federal	3,332,655	2,927,322	2,695,729
Local	1,259,966	1,259,966	1,163,569
Interest and investment income (loss)	21,036	30,393	148
In-kind donations	-	-	158,138
Contributions	1,199,426	994,116	916,790
Other, net	4,576,249	2,520,256	1,532,751

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

MANAGEMENT'S DISCUSSION AND ANALYSIS Years Ended June 30, 2019 and 2018

Financial Summary

Changes in Net Position (Continued)

The following data provides a comparison of all expenditures by line item for the fiscal years ended June 30:

	2019	Restated 2018	2017
<u>Expenses</u>			
Personnel	\$ 15,463,327	\$ 14,658,897	\$ 14,933,174
Staff development	95,141	108,981	106,109
Facilities	1,431,107	1,102,328	1,281,869
Minor equipment and supplies	2,054,061	2,195,412	1,796,838
Travel	705,004	709,607	639,572
Contractual and consulting	1,306,014	1,384,941	1,127,025
Depreciation	938,095	728,925	702,268
Other	290,523	281,157	319,499
Interest expense on capital note	304,861	298,087	263,041

Operating revenue is defined as the amount of revenue received from providing individual services. The vast majority of those funds are received from Medicaid. From 2017 to 2018, the **Agency** had a decrease in operating revenue of approximately 10.46%. From 2018 to 2019, the **Agency** had an increase in operating revenue of approximately 2.49%.

Operating expenses are comprised of the direct expenses of operating the **Agency**. These include salaries and benefits, occupancy, payments to contracting other agencies, and depreciation. From 2017 to 2018, operating expenses increased by approximately 1.27%. From 2018 to 2019, operating expenses increased by approximately 5.26%.

Nonoperating revenue is comprised of income received as appropriations or grants as well as miscellaneous income. For 2019, appropriations from the State of Virginia constitute approximately 39.04% of nonoperating revenue, while grants from the Federal Government and appropriations from local governments constitute approximately 19.56% and 7.40%, respectively.

From 2017 to 2018, nonoperating revenue increased by approximately 11.83%. From 2018 to 2019, nonoperating revenue increased by approximately 15.67%.

Cash Flows

A summary of the **Agency's** Statements of Cash Flows for 2019, 2018, and 2017 is presented as follows:

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

MANAGEMENT'S DISCUSSION AND ANALYSIS Years Ended June 30, 2019 and 2018

Financial Summary

Cash Flows (Continued)

CONDENSED STATEMENTS OF CASH FLOWS

	2019	Restated 2018	2017
Net Cash (Used) by Operating Activities	\$ (12,534,664)	\$ (11,927,828)	\$ (10,768,960)
Net Cash Provided by Noncapital Financing Activities	13,338,504	12,992,490	12,544,394
Net Cash (Used) Provided by Capital and Financing Activities	(2,263,201)	(1,174,958)	2,080,829
Net Cash Provided by Investing Activities	21,036	30,393	148
Net (Decrease) Increase in Cash and Cash Equivalents	(1,438,325)	(79,903)	3,856,411
Cash and Cash Equivalents - Beginning of Year	5,589,408	5,669,311	1,812,900
Cash and Cash Equivalents - End of Year	<u>\$ 4,151,083</u>	<u>\$ 5,589,408</u>	<u>\$ 5,669,311</u>

The above represents the actual changes (flows) in cash.

Cash flows from operating activities reconcile the operating (loss) recorded on the Statements of Revenues, Expenses, and Changes in Net Position to cash used by operating activities. In this process, the operating (loss) is decreased by the amount of any noncash transactions (i.e. depreciation) and adjusted for changes in assets and liabilities. Please see the Statements of Cash Flows for a full listing of these transactions.

Cash flows from noncapital financing activities are comprised of income received as appropriations or grants. Please see the Changes in Net Position discussion section above. Cash flows from capital and financing activities are comprised of capital assets purchased and sold by the **Agency**. Please see Note 5 for a full listing of capital assets. Cash flows from investing activities are comprised of interest transactions and the purchase or sale of investments.

Economic Factors

Current economic factors which affected the **Agency** the most were conditions that continue to affect a large write-off of Medicaid accounts receivable which are due in part to changes in billing and collection procedures.

Future economic conditions will affect the **Agency's** net position. Future changes in various state regulations will affect how the **Agency** will provide its services. However, it is unclear at this time whether or not these future changes will have a positive or negative effect on the **Agency's** net position.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

MANAGEMENT'S DISCUSSION AND ANALYSIS Years Ended June 30, 2019 and 2018

Capital Asset and Debt Administration

Capital Assets

The Agency's gross total of capital assets approximately consists of the following asset types at June 30:

	2019	Restated 2018	2017
Land	8%	9%	8%
Construction in Progress	9%	1%	13%
Buildings and Improvements	70%	77%	65%
Furniture, Fixtures, and Equipment	3%	3%	3%
Vehicles	10%	10%	11%

In 2017, the Agency received a \$3,000,000 grant from the Department of Behavioral Health and Developmental Services (DBHDS) for the construction of two new group homes. Construction is in progress for the group homes. The grant has been recorded as deferred inflows on the Statements of Net Position. As the Agency utilizes the grant funds for construction of the group homes, it will recognize grant income, accordingly. The Agency recognized \$2,241,409 in grant income for the year ended June 30, 2019.

Long-Term Debt

The Agency received a Rural Development (FmHA) loan on July 5, 2016, with only interest payable until July 2017. The proceeds of the loan were used for the construction of the Bridges Consolidation Project. The outstanding balance owed on this loan was \$3,679,707 at June 30, 2019. Additional details of this loan are described in Note 10.

The Agency issued a public facility refunding mortgage bond in the amount of \$805,000 on August 28, 2015. The proceeds of the bond were used to pay in full all of the outstanding principal balance of the Agency's loan with Rural Development that was originally used to finance the purchase and renovation of the Agency's administrative offices. The outstanding balance of the bond issue was \$595,844 at June 30, 2019.

The Agency has two other loans with Rural Development for the construction of the Boxwood Treatment Facility. The balance owed on these loans was \$3,747,388 at June 30, 2019.

The Agency has a loan with a local bank dated January 17, 2019 secured by real estate at 6067 Dumfries Road, Warrenton, Virginia. The balance at June 30, 2019 is \$289,534.

Additional details of long-term debt are described in Note 10.

Summary

The Statements of Net Position reflect that on June 30, 2019, the Agency had 2.52 times more current assets than current liabilities.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

MANAGEMENT'S DISCUSSION AND ANALYSIS Years Ended June 30, 2019 and 2018

Summary (Continued)

The Statements of Revenues, Expenses, and Changes in Net Position report that the net position of the **Agency** increased by \$3,346,435 during 2019 as a result of operations.

The Statements of Cash Flows report that cash decreased by \$1,438,325 in 2019.

As stated above, the financial position of the **Agency** is measured in terms of resources (assets and deferred outflows) which are owned and obligations (liabilities and deferred inflows) which are owed on a given date. The **Agency's** liquidity displays a stable and secure financial position.

**BASIC
FINANCIAL STATEMENTS**

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

STATEMENTS OF NET POSITION

June 30, 2019 and 2018

	Notes	2019	Restated 2018
ASSETS			
Current Assets			
Cash and cash equivalents	1	\$ 3,770,303	\$ 5,209,140
Accounts receivable, net of allowance for uncollectible accounts	3	1,279,338	1,092,604
Accrued revenue	3	30,518	19,707
Prepaid items	4	68,367	68,310
Total Current Assets		5,148,526	6,389,761
Current Assets Restricted			
Cash and cash equivalents	1	380,780	380,268
Client funds		26,325	34,146
Total Current Assets Restricted		407,105	414,414
Capital Assets			
Land	5	2,299,354	2,299,354
Construction in progress		2,603,080	119,412
Capital assets (net of accumulated depreciation)		15,667,388	16,211,769
Total Capital Assets, Net		20,569,822	18,630,535
Noncurrent Assets			
Net pension asset	8	9,045,859	8,253,398
Total Noncurrent Assets		9,045,859	8,253,398
Total Assets		\$ 35,171,312	\$ 33,688,108
DEFERRED OUTFLOWS			
Deferred post-employment benefits outflows	9	\$ 82,015	\$ 54,000
Deferred pension outflows	8	21,740	52,908
Bond issuance costs	10	26,434	29,344
Total Deferred Outflows		\$ 130,189	\$ 136,252

The accompanying Notes to the Financial Statements are an integral part of these statements.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

STATEMENTS OF NET POSITION (CONTINUED) June 30, 2019 and 2018

	<u>Notes</u>	<u>2019</u>	<u>Restated 2018</u>
LIABILITIES			
Current Liabilities			
Accounts payable and accruals		\$ 1,020,119	\$ 793,505
Current portion of long-term capital note	10	136,526	417,518
Current portion of bonds payable	10	74,472	74,432
Current portion of compensated absences	10	816,343	849,376
Total Current Liabilities		<u>2,047,460</u>	<u>2,134,831</u>
Current Liabilities Payable from Restricted Assets			
Client funds		26,325	34,146
Security deposits		9,774	9,866
Total Current Liabilities Payable from Restricted Assets		<u>36,099</u>	<u>44,012</u>
Long-Term Liabilities			
Long-term capital note, net of current portion	10	7,580,103	7,427,129
Long-term bonds payable, net of current portion	10	521,372	576,148
Post-employment benefits liability	9	814,000	845,000
Total Long-Term Liabilities		<u>8,915,475</u>	<u>8,848,277</u>
Total Liabilities		<u>\$ 10,999,034</u>	<u>\$ 11,027,120</u>
DEFERRED INFLOWS			
Deferred post-employment benefits inflows	1		
Deferred post-employment benefits inflows	9	\$ 118,000	\$ 104,000
Deferred pension inflows	8	932,951	1,373,007
Deposit on construction of group homes	17	1,107,191	2,522,343
Total Deferred Inflows		<u>\$ 2,158,142</u>	<u>\$ 3,999,350</u>
NET POSITION			
Investment in capital assets, net of related capital debt		\$ 12,485,852	\$ 10,363,743
Restricted net position	16	7,602,824	6,197,383
Unrestricted net position		2,055,649	2,236,764
Total Net Position		<u>\$ 22,144,325</u>	<u>\$ 18,797,890</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Years Ended June 30, 2019 and 2018

	Notes	2019	Restated 2018
Operating Revenues			
Revenues			
Net individual service revenue	1	\$ 8,893,454	\$ 8,677,308
Total Operating Revenues		8,893,454	8,677,308
Operating Expenses			
Personnel		15,463,327	14,658,897
Staff development		95,141	108,981
Facilities		1,431,107	1,102,328
Minor equipment and supplies		2,054,061	2,195,412
Travel		705,004	709,607
Contractual and consulting		1,306,014	1,384,941
Depreciation	5	938,095	728,925
Other		290,523	281,157
Total Operating Expenses		22,283,272	21,170,248
Operating (Loss)		(13,389,818)	(12,492,940)
Nonoperating Revenues (Expenses)			
Appropriations from governments			
State		6,651,782	7,001,457
Federal		3,332,655	2,927,322
Local		1,259,966	1,259,966
Interest and investment income		21,036	30,393
Contributions		1,199,426	994,116
Other, net		4,576,249	2,520,256
Interest expense on capital note	10	(304,861)	(298,087)
Net Nonoperating Revenues		16,736,253	14,435,423
Excess of Revenues Over Expenses		3,346,435	1,942,483
Net Position - Beginning of Year		18,797,890	16,855,407
Net Position - End of Year		\$ 22,144,325	\$ 18,797,890

The accompanying Notes to the Financial Statements are an integral part of these statements.

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RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

STATEMENTS OF CASH FLOWS Years Ended June 30, 2019 and 2018

	2019	Restated 2018
Cash Flows (Uses) from Operating Activities		
Receipts from individuals	\$ 8,719,040	\$ 8,592,710
Payments to suppliers	(5,690,590)	(5,850,274)
Payments to and for employees	(15,563,114)	(14,670,264)
Net Cash (Used) by Operating Activities	(12,534,664)	(11,927,828)
Cash Flows (Uses) from Noncapital Financing Activities		
Government grants	10,988,695	10,989,677
Other	2,349,809	2,002,813
Net Cash Provided by Noncapital Financing Activities	13,338,504	12,992,490
Cash Flows (Uses) from Capital and Financing Activities		
Purchase of capital assets and deposits thereon	(2,637,472)	(1,561,424)
Deposit on construction of group homes	826,257	-
Debt proceeds	295,000	837,373
Proceeds from sale of capital assets	33,755	24,335
Interest on long-term debt	(302,987)	(295,531)
Principal payments on long-term debt	(477,754)	(179,711)
Net Cash (Used) by Capital and Financing Activities	(2,263,201)	(1,174,958)
Cash Flows (Uses) from Investing Activities		
Interest and investment income	21,036	30,393
Net Cash Provided by Investing Activities	21,036	30,393
Net (Decrease) in Cash and Cash Equivalents	(1,438,325)	(79,903)
Cash and Cash Equivalents - Beginning of Year	5,589,408	5,669,311
Cash and Cash Equivalents - End of Year	\$ 4,151,083	\$ 5,589,408
Cash and Cash Equivalents		
Unrestricted	\$ 3,770,303	\$ 5,209,140
Restricted	380,780	380,268
Cash and Cash Equivalents - End of Year	\$ 4,151,083	\$ 5,589,408

The accompanying Notes to the Financial Statements are an integral part of these statements.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

STATEMENTS OF CASH FLOWS (CONTINUED)

Years Ended June 30, 2019 and 2018

	2019	Restated 2018
Reconciliation of Changes in Net Position to Net Cash (Used) by Operating Activities		
Operating (Loss)	\$ (13,389,818)	\$ (12,492,940)
Adjustments to Reconcile Changes in Net Position to Net Cash (Used) by Operating Activities		
Depreciation	938,095	728,925
Net (gain) on sale of capital assets	(14,210)	(14,089)
Changes in assets and liabilities		
Accounts receivable	(181,978)	11,491
Accrued revenue	(66,941)	(1,534)
Prepaid items	(57)	8,969
Accounts payable and accrued expenses	277,033	(133,144)
Compensated absences	(33,033)	(8,459)
Third party claim reserve	-	(24,139)
Contributions for post-employment benefits	(42,015)	50,000
Contributions to pension plan	(21,740)	(52,908)
Net Cash (Used) by Operating Activities	<u>\$ (12,534,664)</u>	<u>\$ (11,927,828)</u>
Noncash Investing, Capital and Financing Activities		
Grant Received for Vehicles	<u>\$ 255,708</u>	<u>\$ 199,068</u>

The accompanying Notes to the Financial Statements are an integral part of these statements.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 1 - Summary of Significant Accounting Policies

Description and Purpose of Agency

Rappahannock Rapidan Community Services (the **Agency**) operates as an agent for the Counties of Culpeper, Fauquier, Madison, Orange, and Rappahannock in the establishment and operation of community mental health, mental retardation and substance abuse programs as provided for in Chapter 10 of Title 37.1 of the *Code of Virginia (1950)*, as amended, relating to the Virginia Department of Behavioral Health and Developmental Services. In addition, the **Agency** provides a system of community mental health, mental retardation and substance abuse services which relate to and are integrated with existing and planned programs. The **Agency** also serves as the local Area Agency on Aging, which provides programs and activities to senior persons under the *Older Americans Act* and other programs.

Financial Reporting Entity

For financial reporting purposes, in conformance with the Governmental Accounting Standards Board (GASB) Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, the **Agency** includes all organizations for which it is considered financially accountable or which exclusively benefit the **Agency**. All component units included in these financial statements have years which end on June 30.

Blended Component Units

Blended component units, although legally separate entities are, in substance, part of the **Agency's** operations, and so data from these units are combined with data of the **Agency**. The **Agency** has the following blended component units:

The Orange Group Home Corporation, High Point Group Home Corporation, Canterbury Group Home Corporation, Rappahannock Elder Housing Corporation, and Developmental Housing Corporation have been included as part of the reporting entity. All of these entities are not-for-profit organizations exempt under Section 501(c)(3) of the *Internal Revenue Code* and were organized to own and operate facilities for handicapped individuals. The **Agency's** Board of Director's members also serve as a majority of the Board of Directors for these organizations.

Significant intercompany transactions and accounts have been eliminated in the financial statements. Separate financial statements for the individual component units may be obtained from the **Agency's** Finance Department.

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 1 - Summary of Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources (Continued)

not be recognized as an outflow of resources (expense) until then. **Agency** contributions that have been made into the Virginia Retirement System (see Notes 8 and 9), investment experience in the Virginia Retirement System, as well as bond issuance costs (see Note 10) are the only items that qualify for reporting in this category.

In addition to liabilities, the statements of net position may report a separate section for deferred inflows of resources. This separate financial statement element 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 net difference between projected and actual earnings on investments and investment experience in the Virginia Retirement System (see Notes 8 and 9) are the only items that qualify for reporting in this category.

Basis of Accounting

The **Agency** is funded by federal, state, and local funds. Its accounting policies are governed by applicable provisions of these grants and applicable pronouncements and publications of the grantors. The **Agency** utilizes the accrual basis of accounting where revenues are recorded when earned and expenses recorded when due.

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.

Enterprise Fund Accounting

The **Agency** is a governmental health care entity and is required to follow the accounting and reporting practices of the Governmental Accounting Standards Board. For financial reporting purposes, the **Agency** utilizes the enterprise fund method of accounting whereby revenue and expenses are recognized on the accrual basis. Substantially all revenues and expenses are subject to accrual.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 1 - Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

The **Agency** maintains cash accounts with financial institutions in accordance with the *Virginia Security for Public Deposits Act* of the *Code of Virginia (1950)*, as amended. The Act requires financial institutions to meet specific collateralization requirements. Cash and cash equivalents include investments in highly liquid debt instruments with an original maturity of three months or less from the date of acquisition.

Investments

Investments are reported at fair value.

Net Individual Service Revenue

Net individual service revenue is reported at the estimated net realizable amounts from individuals, third-party payers, and others for services rendered. Revenue under third-party payer agreements is subject to audit and retroactive adjustment. Retroactive adjustments are reported in operations in the year of settlement.

Financial Assistance

The **Agency** is required to collect the cost of services from third-party sources and those individuals who are able to pay. However, the payment of amounts charged is based on individual circumstances and unpaid balances are pursued to the extent of the individual's ability to pay. The **Agency** has established procedures for granting financial assistance in cases of hardship. The granting of financial assistance results in a substantial reduction and/or elimination of charges to individuals. Because the **Agency** does not pursue the collection of amounts determined to qualify for financial assistance, they are not reported as revenue.

The vast majority of fees collected result from Medicaid billings.

Capital Assets

Capital asset acquisitions with a cost of \$5,000 or more are capitalized and are recorded at cost. Depreciation is provided over the estimated useful life of each class of depreciable assets ranging from 5 to 39 years and is computed using the straight-line method. Donated capital assets are recorded at their estimated fair market value at the time of the gift. Depreciation expense for the years ended June 30, 2019 and 2018, was 938,095 and \$728,925, respectively.

Restricted Assets

The **Agency** segregates monies held on behalf of third parties, restricted donations, and grants which have not yet been totally expended for their intended purposes.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 1 - Summary of Significant Accounting Policies (Continued)

Compensated Absences

Employees are entitled to certain compensated absences based upon length of employment. Paid time off (PTO) includes vacation and certain other compensated absences that vest with the employee. Provision for the estimated liability for these compensated absences has been recorded in the financial statements.

Budgetary Accounting

The Agency follows these procedures in establishing its budgets:

1. In response to Letters of Notification received from the Department of Behavioral Health and Developmental Services (the Department), the Agency submits a Performance Contract to the Department. This application contains complete budgets for all Core Services.
2. The Agency's Performance Contract is filed with the Department during the fiscal year, 45 working days after the end of the second quarter. The final quarterly report is due by August 31 following the end of the fiscal year, unless extended.
3. If any changes are made during the fiscal year in state or federal block grants or local match funds, the Agency submits Performance Contract revisions which reflect these changes in time to be received by the Department by required deadlines.

Operating and Nonoperating Revenues and Expenses

Operating revenues and expenses are defined as those items that result from providing services and include all transactions and events which are not capital and related financing, noncapital financing or investing activities. Nonoperating revenues are defined as grants, investments and other income. Nonoperating expenses are defined as noncapital related financing and other expenses.

Net Position

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

Net Position Flow Assumption

The Agency may fund outlays for a particular purpose from both restricted 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 Agency's policy to consider restricted net position to have been depleted or used before unrestricted net position is applied.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 1 - Summary of Significant Accounting Policies (Continued)

Rental Income

The component unit organizations receive rental income from tenants eligible for certain U.S. Department of Housing and Urban Development (HUD) programs. Tenant lease agreements are generally for one-year terms and rental income is recorded when earned. This revenue is reported in other nonoperating income for financial reporting.

Fiscal Agent

The **Agency** serves as its own fiscal agent.

Pension Plan

The Virginia Retirement System (VRS) Political Subdivision Retirement Plan is a multi-employer, agent plan. 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 **Agency's** Retirement Plan and the additions to/deductions from the **Agency'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.

Group Life Insurance Program

The Virginia Retirement System (VRS) Group Life Insurance Program is a multiple employer, cost-sharing plan. It provides coverage to state employees, teachers, and employees of participating political subdivisions. The Group Life Insurance Program was established pursuant to Section 51.1-500 et seq. of the *Code of Virginia (1950)*, as amended, and which provides the authority under which benefit terms are established or may be amended. The Group Life Insurance Program is a defined benefit plan that provides a basic group life insurance benefit for employees of participating employers. For purposes of measuring the net Group Life Insurance Program OPEB liability, deferred outflows of resources and deferred inflows of resources related to the Group Life Insurance Program OPEB, and Group Life Insurance Program OPEB expense, information about the fiduciary net position of the Virginia Retirement System (VRS) Group Life Insurance Program OPEB and the additions to/deductions from the VRS Group Life Insurance Program OPEB's net fiduciary position have been determined on the same basis as they were reported by VRS. In addition, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 2 - Deposits and Investments

Deposits

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the *Virginia Security for Public Deposits Act* (the Act) Section 2.2-4400 et. Seq. of the *Code of Virginia (1950)*, as amended. 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.

Restricted Cash Funds

Restricted cash consists of debt reserve funds and amounts held by component unit organizations which are restricted for allowable HUD program activities. A summary of these amounts are as follows:

	<u>2019</u>	<u>2018</u>
Restricted cash and cash equivalents		
Debt reserve funds	\$ 228,503	\$ 228,435
HUD programs	<u>152,277</u>	<u>151,833</u>
Total restricted cash and cash equivalents	<u>\$ 380,780</u>	<u>\$ 380,268</u>

Investments

Statutes authorize the **Agency** 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).

Cash and Cash Equivalents

	<u>2019</u>	<u>2018</u>
Reconciliation of cash and cash equivalents		
Cash on hand	\$ 8,635	\$ 8,845
Cash on deposit with banks	<u>4,142,448</u>	<u>5,580,563</u>
Total cash and cash equivalents	<u>\$ 4,151,083</u>	<u>\$ 5,589,408</u>

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 3 - Accounts Receivable and Accrued Revenue

Deposits

At June 30, 2019 and 2018, the Agency had accounts receivable and accrued revenue due, net of allowance for uncollectible accounts of \$1,626,925 and \$1,453,808, respectively, from the following primary sources:

	<u>2019</u>	<u>2018</u>
Virginia Dept. of Medical Assistance Services (Medicaid)	\$ 558,194	\$ 567,370
Direct individual, third party, and other	715,154	521,523
Other	<u>36,508</u>	<u>23,418</u>
Total	<u>\$ 1,309,856</u>	<u>\$ 1,112,311</u>

Other than the amounts due for Medicaid charges, there are no other individually significant sources of receivables.

Note 4 - Prepaid Items

Prepaid items consist of the following:

	<u>2019</u>	<u>2018</u>
Prepayment on vehicle purchase	\$ 76,380	\$ 63,927
Prepayment of insurance	1,800	1,743
Prepayment of construction-related expenses	-	2,640
Conference	<u>(9,813)</u>	<u>-</u>
Total	<u>\$ 68,367</u>	<u>\$ 68,310</u>

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS June 30, 2019 and 2018

Note 5 - Capital Assets

The following is a summary of the changes in capital assets for the fiscal year ended June 30, 2019:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land	\$ 2,299,354	\$ -	\$ -	\$ 2,299,354
Construction in progress	<u>119,412</u>	<u>2,499,250</u>	<u>15,582</u>	<u>2,603,080</u>
Total capital assets not being depreciated	<u>2,418,766</u>	<u>2,499,250</u>	<u>15,582</u>	<u>4,902,434</u>
Capital assets being depreciated				
Buildings and improvements	19,200,261	53,281	-	19,253,542
Furniture, fixtures, and equipment	700,560	40,343	-	740,903
Vehicles	<u>2,470,332</u>	<u>319,635</u>	<u>263,335</u>	<u>2,526,632</u>
Total capital assets being depreciated	<u>22,371,153</u>	<u>413,259</u>	<u>263,335</u>	<u>22,521,077</u>
Accumulated depreciation				
Buildings and improvements	4,136,753	500,054	-	4,636,807
Furniture, fixtures, and equipment	507,694	87,259	-	594,953
Vehicles	<u>1,514,937</u>	<u>350,782</u>	<u>243,790</u>	<u>1,621,929</u>
Total accumulated depreciation	<u>6,159,384</u>	<u>938,095</u>	<u>243,790</u>	<u>6,853,689</u>
Net capital assets being depreciated	<u>16,211,769</u>	<u>(524,836)</u>	<u>19,545</u>	<u>15,667,388</u>
Total net capital assets	<u>\$ 18,630,535</u>	<u>\$ 1,974,414</u>	<u>\$ 35,127</u>	<u>\$ 20,569,822</u>
Reconciliation of increases in accumulated depreciation to depreciation and amortization expense in the Statements of Revenues, Expenses, and Changes in Net Position				
Depreciation expense		<u>\$ 938,095</u>		

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 5 - Capital Assets (Continued)

The following is a summary of the changes in capital assets for the fiscal year ended June 30, 2018:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated				
Land	\$ 1,877,875	\$ 421,479	\$ -	\$ 2,299,354
Construction in progress	3,048,254	119,412	3,048,254	119,412
Total capital assets not being depreciated	<u>4,926,129</u>	<u>540,891</u>	<u>3,048,254</u>	<u>2,418,766</u>
Capital assets being depreciated				
Buildings and improvements	15,259,612	3,945,853	5,204	19,200,261
Furniture, fixtures, and equipment	633,538	68,535	1,513	700,560
Vehicles	2,540,006	248,834	318,508	2,470,332
Total capital assets being depreciated	<u>18,433,156</u>	<u>4,263,222</u>	<u>325,225</u>	<u>22,371,153</u>
Accumulated depreciation				
Buildings and improvements	3,762,265	379,692	5,204	4,136,753
Furniture, fixtures, and equipment	431,926	76,686	918	507,694
Vehicles	1,551,246	272,547	308,856	1,514,937
Total accumulated depreciation	<u>5,745,437</u>	<u>728,925</u>	<u>314,978</u>	<u>6,159,384</u>
Net capital assets being depreciated	<u>12,687,719</u>	<u>3,534,297</u>	<u>10,247</u>	<u>16,211,769</u>
Total net capital assets	<u>\$ 17,613,848</u>	<u>\$ 4,075,188</u>	<u>\$ 3,058,501</u>	<u>\$ 18,630,535</u>
Reconciliation of increases in accumulated depreciation to depreciation and amortization expense in the Statements of Revenues, Expenses, and Changes in Net Position				
Depreciation expense		<u>\$ 728,925</u>		

Note 6 - Operating Lease Commitments

The Agency leases office space and other facilities from various lessors. The lease terms range from monthly to five years. The future minimum lease requirements are as follows:

Year Ending June 30	Amount
2020	\$ 45,122
2021	15,113
2022	-
2023	-
2024	-
Total:	<u>\$ 60,235</u>

Rent expenses totaled \$465,854 for 2019 and \$309,732 for 2018.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS June 30, 2019 and 2018

Note 7 - Compensated Absences

In accordance with Governmental Accounting Standards Board Statement No. 16, *Accounting for Compensated Absences*, the **Agency** has accrued the liability arising from compensated absences.

The **Agency's** employees earn leave based on length of service. The **Agency** has outstanding accrued leave pay totaling \$816,343 and \$849,376 at June 30, 2019 and 2018, respectively. All amounts for accrued leave are considered to be current liabilities.

Note 8 - Pension Plan

Plan Description

Name of Plan:	Virginia Retirement System (VRS)
Identification of Plan:	Agent and Cost-Sharing Multiple-Employer Pension Plan
Administering Entity:	Virginia Retirement System (System)

All full-time, salaried permanent employees of the **Agency** are automatically covered by VRS Retirement Plan upon employment. This plan is 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 (1950)*, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

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

VRS - PLAN 1

1. **About the Plan** - Plan 1 is a defined benefit plan. The retirement benefit is based on a member's age, creditable service and average final compensation at retirement using a formula.
2. **Eligible Members** - Employees are in Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013, and they have not taken a refund.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

Plan Description (Continued)

VRS - PLAN 1 (Continued)

3. **Hybrid Opt-In Election** - VRS non-hazardous duty covered Plan 1 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014.

The Hybrid Retirement Plan's effective date for eligible Plan 1 members who opted in was July 1, 2014.

If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.

Members who were eligible for an optional retirement plan (ORP) and had prior service under Plan 1 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 1 or ORP.

4. **Retirement Contributions** - Employees contribute 5.00% of their compensation each month to their member contribution account through a pre-tax salary reduction. Member contributions are tax-deferred until they are withdrawn as part of a retirement benefit or as a refund. The employer makes a separate actuarially determined contribution to VRS for all covered employees. VRS invests both member and employer contributions to provide funding for the future benefit payment.
5. **Creditable Service** - Creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member's total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.
6. **Vesting** - Vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members become vested when they have at least five years (60 months) of creditable service. Vesting means members are eligible to qualify for retirement if they meet the age and service requirements for their plan. Members also must be vested to receive a full refund of their member contribution account balance if they leave employment and request a refund.

Members are always 100% vested in the contributions that they make.
7. **Calculating the Benefit** - The Basic Benefit is calculated based on a formula using the member's average final compensation, a retirement multiplier and total service credit at retirement. It is one of the benefit payout options available to a member at retirement.

An early retirement reduction factor is applied to the Basic Benefit if the member retires with a reduced retirement benefit or selects a benefit payout option other than the Basic Benefit.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

Plan Description (Continued)

VRS - PLAN 1 (Continued)

8. **Average Final Compensation** - A member's average final compensation is the average of the 36 consecutive months of highest compensation as a covered employee.
9. **Service Retirement Multiplier VRS** - The retirement multiplier is a factor used in the formula to determine a final retirement benefit. The retirement multiplier for nonhazardous duty members is 1.70%.
10. **Normal Retirement Age VRS** - Age 65.
11. **Earliest Unreduced Retirement Eligibility VRS** - Age 65 with at least five years (60 months) of creditable service or at age 50 with at least 30 years of creditable service.
12. **Earliest Reduced Retirement Eligibility VRS** - Age 55 with at least five years (60 months) of creditable service or age 50 with at least 10 years of creditable service.
13. **Cost-of-Living Adjustment (COLA) in Retirement** - The Cost-of-Living Adjustment (COLA) matches the first 3.00% increase in the Consumer Price Index for all Urban Consumers (CPI-U) and half of any additional increase (up to 4.00%) up to a maximum COLA of 5.00%.

Eligibility - For members who retire with an unreduced benefit or with a reduced benefit with at least 20 years of creditable service, the COLA will go into effect on July 1 after one full calendar year from the retirement date.

For members who retire with a reduced benefit and who have less than 20 years of creditable service, the COLA will go into effect on July 1 after one calendar year following the unreduced retirement eligibility date.

Exceptions to COLA Effective Dates - The COLA is effective July 1 following one full calendar year (January 1 to December 31) under any of the following circumstances:

- The member is within five years (60 months) of qualifying for an unreduced retirement benefit as of January 1, 2013.
- The member retires on disability.
- The member retires directly from short-term or long-term disability under the Virginia Sickness and Disability Program (VSDP).
- The member is involuntarily separated from employment for causes other than job performance or misconduct and is eligible to retire under the *Workforce Transition Act* or the Transitional Benefits Program.
- The member dies in service and the member's survivor or beneficiary is eligible for a monthly death-in-service benefit. The COLA will go into effect on July 1 following one full calendar year (January 1 to December 31) from the date the monthly benefit begins.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

Plan Description (Continued)

VRS - PLAN 1 (Continued)

14. **Disability Coverage** - Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.70% on all service, regardless of when it was earned, purchased or granted.
15. **Purchase of Prior Service** - Members may be eligible to purchase service from previous public employment, active duty military service, an eligible period of leave or VRS refunded service as creditable service in their plan. Prior creditable service counts toward vesting, eligibility for retirement and the health insurance credit. Only active members are eligible to purchase prior service. Members also may be eligible to purchase periods of leave without pay.

VRS - PLAN 2

1. **About the Plan** - Plan 2 is a defined benefit plan. The retirement benefit is based on a member's age, creditable service and average final compensation at retirement using a formula.
2. **Eligible Members** - Employees are in Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013.
3. **Hybrid Opt-In Election** - Eligible Plan 2 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014.

The Hybrid Retirement Plan's effective date for eligible Plan 2 members who opted in was July 1, 2014.

If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan.

Members who were eligible for an optional retirement plan (ORP) and have prior service under Plan 2 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 2 or ORP.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

Plan Description (Continued)

VRS - PLAN 2 (Continued)

4. **Retirement Contributions** – Same as Plan 1.
5. **Creditable Service** - Same as Plan 1.
6. **Vesting** - Same as Plan 1.
7. **Calculating the Benefit** - See definition under Plan 1.
8. **Average Final Compensation** - A member's average final compensation is the average of their 60 consecutive months of highest compensation as a covered employee.
9. **Service Retirement Multiplier VRS** - Same as Plan 1 for service earned, purchased or granted prior to January 1, 2013. For nonhazardous duty members, the retirement multiplier is 1.65% for creditable service earned, purchased or granted on or after January 1, 2013.
10. **Normal Retirement Age** - Normal Social Security retirement age.
11. **Earliest Unreduced Retirement Eligibility VRS** - Normal Social Security retirement age with at least five years (60 months) of creditable service or when their age and service equal 90.
12. **Earliest Reduced Retirement Eligibility VRS** - Age 60 with at least five years (60 months) of creditable service.
13. **Cost-of-Living Adjustment (COLA) in Retirement** - The Cost-of-Living Adjustment (COLA) matches the first 2.00% increase in the CPI-U and half of any additional increase (up to 2.00%), for a maximum COLA of 3.00%.
 - Eligibility - Same as Plan 1.
 - Exceptions to COLA Effective Dates - Same as Plan 1.
14. **Disability Coverage** - Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.65% on all service, regardless of when it was earned, purchased or granted.
15. **Purchase of Prior Service** - Same as Plan 1.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

Plan Description (Continued)

HYBRID RETIREMENT PLAN

1. **About the Hybrid Retirement Plan** - The Hybrid Retirement Plan combines the features of a defined benefit plan and a defined contribution plan.
 - The defined benefit is based on a member's age, creditable service and average final compensation at retirement using a formula.
 - The benefit from the defined contribution component of the plan depends on the member and employer contributions made to the plan and the investment performance of those contributions.
 - In addition to the monthly benefit payment payable from the defined benefit plan at retirement, a member may start receiving distributions from the balance in the defined contribution account, reflecting the contributions, investment gains or losses, and any required fees.
2. **Eligible Members** - Employees are in the Hybrid Retirement Plan if their membership date is on or after January 1, 2014. This includes:
 - **Agency employees***
 - Members in Plan 1 or Plan 2 who elected to opt into the plan during the election window held January 1 - April 30, 2014; the plan's effective date for opt-in members was July 1, 2014.

***Non-Eligible Members** - Some employees are not eligible to participate in the Hybrid Retirement Plan. They include:

 - **Agency employees** who are covered by enhanced benefits for hazardous duty employees
 - Those employees eligible for an optional retirement plan (ORP) must elect the ORP plan or the Hybrid Retirement Plan. If these members have prior service under Plan 1 or Plan 2, they are not eligible to elect the Hybrid Retirement Plan and must select Plan 1 or Plan 2 (as applicable) or ORP.
3. **Retirement Contributions** - A member's retirement benefit is funded through mandatory and voluntary contributions made by the member and the employer to both the defined benefit and the defined contribution components of the plan. Mandatory contributions are based on a percentage of the employee's creditable compensation and are required from both the member and the employer. Additionally, members may choose to make voluntary contributions to the defined contribution component of the plan, and the employer is required to match those voluntary contributions according to specified percentages.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

Plan Description (Continued)

HYBRID RETIREMENT PLAN

4. Creditable Service

Defined Benefit Component - Under the defined benefit component of the plan, creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member's total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.

Defined Contributions Component - Under the defined contribution component, creditable service is used to determine vesting for the employer contribution portion of the plan.

5. Vesting

Defined Benefit Component - Defined benefit vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members are vested under the defined benefit component of the Hybrid Retirement Plan when they reach five years (60 months) of creditable service.

Plan 1 or Plan 2 members with at least five years (60 months) of creditable service who opted into the Hybrid Retirement Plan remain vested in the defined benefit component.

Defined Contributions Component - Defined contribution vesting refers to the minimum length of service a member needs to be eligible to withdraw the employer contributions from the defined contribution component of the plan.

Members are always 100% vested in the contributions that they make.

Upon retirement or leaving covered employment, a member is eligible to withdraw a percentage of employer contributions to the defined contribution component of the plan, based on service.

- After two years (24 months), a member is 50% vested and may withdraw 50% of employer contributions.
- After three years (36 months), a member is 75% vested and may withdraw 75% of employer contributions.
- After four (4) or more years, a member is 100% vested and may withdraw 100% of employer contributions.

Distribution is not required by law until age 70½.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

Plan Description (Continued)

HYBRID RETIREMENT PLAN (Continued)

7. Calculating the Benefit

Defined Benefit Component - See definition under Plan 1.

Defined Contribution Component - The benefit is based on contributions made by the member and any matching contributions made by the employer, plus net investment earnings on those contributions.

8. **Average Final Compensation** - Same as Plan 2. It is used in the retirement formula for the defined benefit component of the plan.

9. Service Retirement Multiplier

Defined Benefit Component VRS: The retirement multiplier for the defined benefit component 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.

Defined Contribution Component - Not applicable.

10. Normal Retirement Age

Defined Benefit Component VRS - Same as Plan 2.

Defined Contribution Component - Members are eligible to receive distributions upon leaving employment, subject to restrictions.

11. Earliest Unreduced Retirement Eligibility

Defined Benefit Component VRS - Normal Social Security retirement age and have at least five years (60 months) of creditable service or when their age and service equal 90.

Defined Contribution Component - Members are eligible to receive distributions upon leaving employment, subject to restrictions.

12. Earliest Reduced Retirement Eligibility

Defined Benefit Component VRS - Age 60 with at least five years (60 months) of creditable service.

Defined Contribution Component - Members are eligible to receive distributions upon leaving employment, subject to restrictions.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

Plan Description (Continued)

HYBRID RETIREMENT PLAN (Continued)

13. Cost-of-Living Adjustment (COLA) in Retirement

Defined Benefit Component - Same as Plan 2.

Defined Contribution Component - Not applicable.

Eligibility - Same as Plan 1 and Plan 2.

Exceptions to COLA Effective Dates - Same as Plan 1 and Plan 2.

16. Disability Coverage - Employees of Agency (including Plan 1 and Plan 2 opt-ins) participate in the Virginia Local Disability Program (VLDP) unless their local governing body provides an employer-paid comparable program for its members.

Hybrid members (including Plan 1 and Plan 2 opt-ins) covered under VLDP are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.

17. Purchase of Prior Service

Defined Benefit Component - Same as Plan 1 with the following exceptions:

- Hybrid Retirement Plan members are ineligible for ported service.

Defined Contribution Component - Not applicable.

Employees Covered by Benefit Terms

As of the June 30, 2017, actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	<u>Number</u>	
	<u>2017</u>	<u>2016</u>
Inactive members or their beneficiaries currently receiving benefits	<u>119</u>	<u>112</u>
Inactive members		
Vested inactive members	65	61
Non-vested inactive members	147	143
Inactive members active elsewhere in VRS	<u>97</u>	<u>93</u>
Total inactive members	<u>309</u>	<u>297</u>
Active members	<u>260</u>	<u>264</u>
Total covered employees	<u>688</u>	<u>673</u>

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

Contributions

The contribution requirement for active employees is governed by Section 51.1-145 of the *Code of Virginia (1950)*, 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 **Agency's** contractually required employer contribution rate for the year ended June 30, 2019 was 0.77% 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 **Agency** were \$21,740 and \$52,908 for the years ended June 30, 2019, and June 30, 2018, 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. For the **Agency**, the net pension liability was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2017, rolled forward to the measurement date of June 30, 2018.

Actuarial Assumptions - General Employees

The total pension liability for General Employees in the **Agency's** Retirement Plan was based on an actuarial valuation as of June 30, 2017, 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, 2018.

Inflation	2.50%
Salary increases, including inflation	3.50% - 5.35%
Investment rate of return	7.00% net of pension plan investment expense, including inflation*

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

Actuarial Assumptions - General Employees (Continued)

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.00%. However, since the difference was minimal, and a more conservative 7.00% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.00% to simplify preparation of pension liabilities.

Mortality rates:

All Others (Non 10 Largest) - Non-Hazardous Duty: 15.00% 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 95.00% of rates; females 105.00% 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 (36 months); females 1.00% 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 (24 months), 110.00% of rates; females 125.00% of rates.

The actuarial assumptions used in the June 30, 2017, valuation were based on the results of an actuarial experience study for the period from July 1, 2012, through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

Actuarial Assumptions - General Employees (Continued)

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

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update 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	Increase rate from 14.00% to 15.00%

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:

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

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

Long-Term Expected Rate of Return (Continued)

* The above allocation provides a one-year return of 7.30%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 6.83%, including expected inflation of 2.50%

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions, the Agency was also provided with an opportunity to use an alternative employer contribution rate. For the year ended June 30, 2018, the alternate rate was the employer contribution rate used in FY 2012 or 90.00% of the actuarially determined employer contribution rate from the June 30, 2015, actuarial valuations, whichever was great. From July 1, 2018, on, participating employers are assumed to continue to contribute 100.00% 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.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

Changes in Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2016	\$ 28,122,266	\$ 33,328,649	\$(5,206,383)
Changes for the year			
Service cost	901,142	-	901,142
Interest	1,919,004	-	1,919,004
Changes of assumptions	(376,797)	-	(376,797)
Differences between expected and actual experience	(729,560)	-	(729,560)
Contributions - employer	-	60,304	(60,304)
Contributions - employee	-	673,999	(673,999)
Net investment income	-	4,053,758	(4,053,758)
Benefit payments, including refunds of employee contributions	(1,415,840)	(1,415,840)	-
Administrative expenses	-	(23,673)	23,673
Other changes	-	(3,584)	3,584
Net changes	297,949	3,344,964	(3,047,015)
Balances at June 30, 2017	28,420,215	36,673,613	(8,253,398)
Changes for the year			
Service cost	856,857	-	856,857
Interest	1,943,185	-	1,943,185
Differences between expected and actual experience	(381,868)	-	(381,868)
Contributions - employer	-	52,986	(52,986)
Contributions - employee	-	484,223	(484,223)
Net investment income	-	2,699,308	(2,699,308)
Benefit payments, including refunds of employee contributions	(1,320,860)	(1,320,860)	-
Administrative expenses	-	(23,489)	23,489
Other changes	-	(2,393)	2,393
Net changes	1,097,314	1,889,775	(792,461)
Balances at June 30, 2018	\$ 29,517,529	\$ 38,563,388	\$(9,045,859)

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

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

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

	<u>1.00%</u> <u>Decrease</u> <u>(6.00%)</u>	<u>Current</u> <u>Discount</u> <u>Rate (7.00%)</u>	<u>1.00%</u> <u>Increase</u> <u>(8.00%)</u>
Agency's Net Pension Liability (Asset)	\$(5,308,884)	\$(9,045,859)	\$(12,155,139)

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

For the year ended June 30, 2019, the **Agency** recognized pension income of \$1,179,531. At June 30, 2019, the **Agency** reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Differences between expected and actual experience	\$ -	\$ 484,141
Change in assumptions	-	113,303
Net difference between projected and actual-earnings on pension plan investments	-	335,507
Employer contributions subsequent to the measurement date	21,740	-
Total	<u>\$ 21,740</u>	<u>\$ 932,951</u>

For the year ended June 30, 2018, the **Agency** recognized pension income of \$1,035,235. At June 30, 2018, the **Agency** reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 8 - Pension Plan (Continued)

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 584,467
Change in assumptions	-	245,050
Net difference between projected and actual-earnings on pension plan investments	-	543,490
Employer contributions subsequent to the measurement date	<u>52,908</u>	<u>-</u>
Total	<u>\$ 52,908</u>	<u>\$ 1,373,007</u>

\$21,740 reported as deferred outflows of resources related to pensions resulting from the Agency's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability (Asset) in the Fiscal Year ending June 30, 2020. 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 ending June 30</u>	
2020	\$ (385,124)
2021	\$ (134,519)
2022	\$ (381,211)
2023	\$ (32,097)
2024	\$ -
Thereafter	\$ -

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan's is also available in the separately issued VRS 2018 Comprehensive Annual Financial Report (CAFR). A copy of the 2018 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2018-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

Note 9 - Group Life Insurance Program

Plan Description

All full-time, salaried permanent employees of the state agencies, teachers and employees of participating political subdivisions are automatically covered by the VRS Group Life Insurance Program upon employment. This plan is administered by the Virginia Retirement System (the System), along with pensions and other OBEB plans, for public employer groups in the Commonwealth of Virginia.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 9 - Group Life Insurance Program (Continued)

Plan Description (Continued)

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

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

GROUP LIFE INSURANCE PROGRAM PLAN PROVISIONS

1. **Eligible Employees** - The Group Life Insurance Program was established July 1, 1960 for state employee, teachers and political subdivisions that elect the program.

Basic group life insurance coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their accumulated retirement member contributions and accrued interest.

2. **Benefits Amounts** - The benefits payable under the Group Life Insurance Program have several components:

Natural Death Benefit - The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled.

Accidental Death Benefit - The accidental death benefit is double the natural death benefit.

Other Benefit Provisions - In addition to the basic natural and accidental death benefits, the program provides additional benefits provided under specific circumstances. These include:

- Accidental dismemberment benefit
- Safety belt benefit
- Repatriation benefit
- Felonious assault benefit
- Accelerated death benefit option

3. **Reduction in Benefit Amounts** - The benefit amounts provided to members covered under the Group Life Insurance Program are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value.

4. **Minimum Benefit Amount and Cost-of-Living Adjustment (COLA)** - For covered members with at least 30 years of creditable service, there is a minimum benefit payable under the Group Life Insurance Program. The minimum benefit was set at \$8,000 by statute. This amount is increased annually based on the VRS Plan 2 cost-of-living adjustment and was increased to \$8,279 effective July 1, 2018.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 9 - Group Life Insurance Program (Continued)

Contributions

The contribution requirements for the Group Life Insurance Program are governed by Section 51.1-506 and Section 51.1-508 of the *Code of Virginia (1950)*, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the Group Life Insurance Program was 1.31% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.79% (1.31% x 60%) and the employer component was 0.52% (1.31% x 40%). Employers may elect to pay all or part of the employee contribution, however the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2019 was 0.52% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability. Contribution to the Group Life Insurance Program from the **Agency** was \$42,015 and \$54,000 for the years ended June 30, 2019 and June 30, 2018, respectively.

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

At June 30, 2019, the **Agency** reported a liability of \$814,000 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2018 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation as of that date. The **Agency's** proportion of the Net GLI OPEB Liability was based on the **Agency's** actuarially determined employer contributions to the Group Life Insurance Program for the year ended June 30, 2018 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2018, the **Agency's** proportion was 0.05359% as compared to 0.05614% at June 30, 2017.

For the year ended June 30, 2019, the **Agency** recognized GLI OPEB income of \$3,000. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB income was related to deferred amounts from changes in proportion.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS June 30, 2019 and 2018

Note 9 - Group Life Insurance Program (Continued)

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

At June 30, 2019, the **Agency** reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 15,000
Net difference between projected and actual earnings on GLI OPEB program investments	40,000	26,000
Change in assumptions	-	34,000
Changes in proportion	-	43,000
Employer contributions subsequent to the measurement date	<u>42,015</u>	<u>-</u>
Total	<u>\$ 82,015</u>	<u>\$ 118,000</u>

\$42,015 reported as deferred outflows of resources related to the GLI OPEB resulting from the **Agency'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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

<u>Year ending June 30</u>	
2020	\$ (21,000)
2021	\$ (21,000)
2022	\$ (21,000)
2023	\$ (13,000)
2019	\$ (5,000)
Thereafter	\$ 3,000

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2017, 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, 2018.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 9 - Group Life Insurance Program (Continued)

Actuarial Assumptions (Continued)

Inflation	2.5 %
Salary increases, including inflation –	
General state employees	3.5 % - 5.35 %
Teachers	3.5 % - 5.95 %
SPORS employees	3.5 % - 4.75 %
VaLORS employees	3.5 % - 4.75 %
JRS employees	4.5 %
Locality - General employees	3.5 % - 5.35 %
Locality - Hazardous Duty employees	3.5 % - 4.75 %
Investment rate of return	7.00%, net of investment expenses, including inflation*

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.00%. However, since the difference was minimal, and a more conservative 7.00% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.00% to simplify preparation of the OPEB liabilities.

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 95.00% of rates; females 105.00% 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 1.00% increase compounded from ages 70 to 90.

Post-Disablement:

RP-2014 Disability Life Mortality Table projected with Scale BB to 2020; males set forward 2 years, 110.00% of rates; females 125.00% of rates.

The actuarial assumptions used in the June 30, 2017, valuation were based on the results of an actuarial experience study for the period from July 1, 2012, through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019 and 2018

Note 9 - Group Life Insurance Program (Continued)

Actuarial Assumptions (Continued)

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update 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%

Net GLI OPEB Liability

The net OPEB liability (NOL) for the Group Life Insurance Program represents the program's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2018, NOL amounts for the Group Life Insurance Program is as follows (amounts expressed in thousands):

	Group Life Insurance OPEB Program
Total GLI OPEB Liability	\$ 3,113,508
Plan Fiduciary Net Position	1,594,773
Employer's Net GLI OPEB Liability (Asset)	<u>\$ 1,518,735</u>
 Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability	 51.22%

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.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 9 - Group Life Insurance Program (Continued)

Long-Term Expected Rate of Return

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

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

* The above allocation provides a one-year return of 7.30%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 6.83%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2018, the rate contributed by the **Agency** 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 100.00% of the actuarially determined contribution rate. From July 1, 2018 on, employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS June 30, 2019 and 2018

Note 9 - Group Life Insurance Program (Continued)

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

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

	<u>1.00%</u> <u>Decrease</u> <u>(6.00%)</u>	<u>Current</u> <u>Discount</u> <u>Rate (7.00%)</u>	<u>1.00%</u> <u>Increase</u> <u>(8.00%)</u>
Agency's proportionate share of the Group Life Insurance Program Net OPEB Liability	\$ 1,063,000	\$ 814,000	\$ 611,000

Group Life Insurance Program Fiduciary Net Position

Detailed information about the Group Life Insurance Program's Fiduciary Net Position is available in the separately issued VRS 2018 Comprehensive Annual Financial Report (CAFR). A copy of the 2018 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2018-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 10 - Long-Term Obligations

Summary of Changes in Long-Term Obligations

	<u>Mortgages Payable</u>	<u>Compensated Absences</u>
Balance at July 1, 2017	\$ 7,134,081	\$ 857,835
Add: Issuances / additions	837,373	-
Deduct: Retirements	<u>126,807</u>	<u>8,459</u>
Balance at July 1, 2018	7,844,647	849,376
Add: Issuances / additions	295,000	-
Deduct: Retirements	<u>423,018</u>	<u>33,033</u>
Balance at June 30, 2019	<u>\$ 7,716,629</u>	<u>\$ 816,343</u>
Current Portion	<u>\$ 136,526</u>	<u>\$ 816,343</u>

Additional detail for compensated absences is reported in Note 7.

Long-Term Debt

<u>Year ending June 30.</u>	<u>Principal</u>	<u>Interest</u>
2020	\$ 136,526	\$ 279,108
2021	141,788	273,846
2022	147,266	268,368
2023	152,968	262,666
2024-2028	994,734	1,198,750
2025-2033	918,840	1,016,340
2034-2038	1,105,902	829,278
2039-2043	1,333,249	601,931
2044-2048	1,541,106	326,975
2049-2053	796,697	112,398
2054-2058	<u>447,553</u>	<u>18,931</u>
Total	<u>\$ 7,716,629</u>	<u>\$ 5,188,591</u>

Total interest cost for fiscal years 2019 and 2018 was \$304,861 and \$298,087, respectively, of which none was capitalized.

The Agency is in compliance with applicable federal arbitrage regulations.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS June 30, 2019 and 2018

Note 10 - Long-Term Obligations (Continued)

Summary of Changes in Long-Term Obligations (Continued)

Mortgage Loans

The Agency has mortgage loans payable incurred to purchase office and outpatient treatment facilities. Details of the mortgage loans are as follows:

	<u>Total</u>	<u>Current Portion</u>
\$3,200,000 Rural Development (FmHA) loan dated April 30, 2009, interest only payable in April 2010 and 2011, with monthly installments of \$14,432 beginning in May 2011, which includes principal and interest through April 2049, interest at 4.375%, secured by real estate at 15511 Guinn Lane, Culpeper, Virginia	\$ 2,874,824	\$ 48,374
\$1,000,000 Rural Development (FmHA) loan dated April 30, 2009, interest only payable in April 2010 and 2011, with monthly installments of \$4,590 beginning in May 2011, which includes principal and interest through April 2049, interest at 4.50%, secured by real estate at 15511 Guinn Lane, Culpeper, Virginia	872,564	16,145
\$3,791,000 Rural Development (FmHA) loan dated July 5, 2016, interest only payable in July 2017, with monthly installments of \$13,231 beginning in August 2017, which includes principal and interest at 2.75%, secured by real estate at 13523 Beverly Ford Road, Elkwood, Virginia	3,679,707	58,280
\$295,000 Union loan dated January 17, 2019, with monthly installments of \$2,383.13 beginning February 2019, which includes principal and interest through January 2026, interest of 5.25%, secured by real estate at 6067 Dumfries Road, Warrenton, Virginia	<u>289,534</u>	<u>13,727</u>
Total	<u>\$ 7,716,629</u>	<u>\$ 136,526</u>

Public Facility Refunding Mortgage Bond

In August 2015, the Agency issued an \$805,000 public facility refunding mortgage bond (the bond). The bond bears an interest rate of 3.20%. The bond was issued by the Agency in order to refund all of the outstanding principal amount of indebtedness reflected by its \$1,230,000 Rural Development (FmHA) loan and to pay related administrative and financing costs. The bond is secured by real estate at 15361 Bradford Road, Culpeper, Virginia.

The difference between the bond's issuance amount and the net carrying amount of the debt that was refunded, \$37,590, has been reported as a deferred outflow of resources. Each year a portion of deferred outflow of resources is reported as a component of interest expense. For the years ended June 30, 2019, and 2018, the amount reported as a deferred outflow of resources was \$26,434 and \$29,344, respectively, and the amount reported as a component of interest expense was \$2,910 and \$2,911 for each year, respectively.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 10 - Long-Term Obligations (Continued)

The bond's purchase agreement specifies that the **Agency** maintain a certain debt service coverage ratio. As of June 30, 2019, and 2018, the **Agency** has met this requirement.

The outstanding principal balance of the bond at June 30, 2019, was \$595,844.

Bond debt service requirements to maturity are as follows:

Year ending June 30	Principal	Interest
2020	\$ 55,782	\$ 18,690
2021	57,521	16,892
2022	59,420	15,036
2023	61,280	13,119
2024-2028	337,661	34,621
2029-2033	24,180	421
Total	<u>\$ 595,844</u>	<u>\$ 98,779</u>

Note 11 - Commitments and Contingencies

Federal programs in which the **Agency** participates were audited in accordance with the provisions of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Uniform Guidance. Pursuant to the provisions, all major 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 disallowances of current grant program expenditures, if any, would be immaterial.

In 2017, the Department of Behavioral Health and Developmental Services (DBHDS) partnered with the **Agency** to address additional service and support needs in the continuum of care for individuals with developmental disabilities who also have co-occurring behavioral health needs. DBHDS awarded the **Agency** a total of \$3,000,000 solely for the development of the two group homes in Northern Virginia. If the **Agency** decides to convert the home(s) for an alternate use or sell within the first twenty years, they will be responsible for paying back a prorated amount for the remaining years, unless DBHDS has agreed to convert the building(s) for another use upon bilateral agreement. The **Agency** will retain title to the group homes.

The **Agency** has entered into a service agreement with a software company for their accounting software system. The software company retains all ownership and intellectual property rights to the software services. The term of the service agreement is seven years beginning September 1, 2016, unless earlier terminated. After August 31, 2023, the service agreement will renew automatically each year. The approximate cost per year of the service agreement unless terminated

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 11 - Commitments and Contingencies (Continued)

is \$94,000. However, the Agency may incur additional costs based on startup, service label, and other optional service items.

Note 12 - Risk Management

The Agency insures its potential losses from property casualties, worker's compensation, directors and officers, and professional staff liability with various commercial insurance carriers. All of the policies have low deductible amounts. Automobile and general liability policies have \$5,000,000 insured limits. The directors and officers liability policy has a \$1,000,000 insured limit and the medical malpractice coverage has a \$2,200,000 insured limit. Property damage is insured to \$18,390,334. Worker's compensation claims are insured to \$1,000,000 per accident and \$1,000,000 for total disease coverage. The Agency does not require or carry surety bonds on its members. There were no settlements which exceeded insurance coverage in the last three fiscal years.

Note 13 - Contribution from Local Participating Governmental Units

The participating local governmental units' appropriated funds for the Agency's operations are as follows:

	<u>2019</u>	<u>2018</u>
County of Culpeper	\$ 407,471	\$ 407,471
County of Fauquier	475,215	475,215
County of Madison	81,467	81,467
County of Orange	242,956	242,956
County of Rappahannock	<u>52,857</u>	<u>52,857</u>
Total	<u>\$ 1,259,966</u>	<u>\$ 1,259,966</u>

Note 14 - Net Individual Revenue Sources

Net individual revenues for 2019 and 2018 were from the following sources:

	<u>2019</u>	<u>2018</u>
Medicaid	\$ 7,498,565	\$ 6,987,957
Direct individual	432,330	464,984
Third Party and other	<u>962,559</u>	<u>1,224,367</u>
Total	<u>\$ 8,893,454</u>	<u>\$ 8,677,308</u>

Note 15 - Line of Credit

The Agency has a line of credit with Union Bank and Trust in the amount of \$1,000,000.

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 16 - Restricted Net Position

Net assets are restricted for the following purposes:

	<u>2019</u>	<u>2018</u>
Property taxes, insurance and other reserves	\$ (52,750)	\$ (1,912)
Pension plan	8,134,648	6,933,299
Post-employment benefits	(849,985)	(895,000)
Federal and/or state funds not expended at year end	<u>370,911</u>	<u>160,996</u>
Total restricted net position	<u>\$ 7,602,824</u>	<u>\$ 6,197,383</u>

Note 17 - Construction of Group Homes

The **Agency** was the recipient of a governmental award from the Commonwealth of Virginia's Department of Behavioral Health and Developmental Services to aid in the construction of two group homes for individuals with developmental disabilities who also have co-occurring behavioral health needs. In accordance with its accounting policy, the **Agency** recognized the grant as follows:

Balance at June 30, 2017, reported as deferred inflows	\$ 3,000,000
Grant revenue recognized in 2018	<u>(477,657)</u>
Balance at June 30, 2018, reported as deferred inflows	2,522,343
Receipts in 2019 reported as deferred inflows	826,257
Grant revenue recognized in 2019	<u>(2,241,409)</u>
Balance at June 30, 2019, reported as deferred inflows	<u>\$ 1,107,191</u>

Grant revenue is recognized as the funds are utilized for the construction of the group homes.

Note 18 - Implementation of New Accounting Standards and Prior Period Adjustments

The **Agency** implemented the financial reporting provisions of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during the fiscal year ended June 30, 2018. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to postemployment benefits other than pensions (other postemployment benefits or OPEB). Note disclosure and required supplementary information requirements about OPEB are also addressed. The requirements of this Statement will improve accounting and financial reporting by governmental entities for OPEB. Accordingly, the **Agency** has adjusted its beginning net position balance as follows:

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019 and 2018

Note 18 - Implementation of New Accounting Standards and Prior Period Adjustments (Continued)

	<u>As Previously Reported</u>	<u>Adjustments</u>	<u>Restated</u>
Deferred post-employment benefits outflows	\$ -	\$ 54,000	\$ 54,000
Post-employment benefits liability	\$ -	\$ 845,000	\$ 845,000
Deferred post-employment benefit inflows	\$ -	\$ 104,000	\$ 104,000
Restricted net position	\$ 7,092,383	\$ (895,000)	\$ 6,197,383
Personnel operating expenses	\$ 14,608,897	\$ 50,000	\$ 14,658,897

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**REQUIRED
SUPPLEMENTARY INFORMATION**

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

PENSION SCHEDULES
Year Ended June 30, 2019

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios

	2018	2017	2016	2015	2014
<u>Total pension liability (asset)</u>					
Service cost	\$ 856,857	\$ 901,142	\$ 966,693	\$ 974,294	\$ 965,751
Interest	1,943,185	1,919,004	1,823,011	1,727,947	1,607,844
Changes in assumptions	-	(376,797)	-	-	-
Differences between expected and actual experience	(381,868)	(729,560)	(202,372)	(380,143)	-
Benefit payments, including refunds of employee contributions	(1,320,860)	(1,415,840)	(1,016,168)	(911,895)	(803,797)
Net change in total pension liability (asset)	1,097,314	297,949	1,571,164	1,410,203	1,769,798
Total pension liability (asset) - beginning	28,420,215	28,122,266	26,551,102	25,140,899	23,371,101
Total pension liability (asset) - ending (a)	\$ 29,517,529	\$ 28,420,215	\$ 28,122,266	\$ 26,551,102	\$ 25,140,899
<u>Plan fiduciary net position</u>					
Contributions - employer	\$ 52,986	\$ 60,304	\$ 315,865	\$ 322,538	\$ 304,020
Contributions - employee	484,223	673,999	501,632	491,619	480,982
Net investment income	2,699,308	4,053,758	577,080	1,455,520	4,327,081
Benefit payments, including refunds of employee contributions	(1,320,860)	(1,415,840)	(1,016,168)	(911,895)	(803,797)
Administrative expenses	(23,489)	(23,673)	(20,435)	(19,736)	(23,099)
Other	(2,393)	(3,584)	(244)	(307)	228
Net change in fiduciary net position	1,889,775	3,344,964	357,730	1,337,739	4,285,415
Plan fiduciary net position - beginning	36,673,613	33,328,649	32,970,919	31,633,180	27,347,765
Plan fiduciary net position - ending (b)	\$ 38,563,388	\$ 36,673,613	\$ 33,328,649	\$ 32,970,919	\$ 31,633,180
Net pension liability (asset) - ending (a) - (b)	\$ (9,045,859)	\$ (8,253,398)	\$ (5,206,383)	\$ (6,419,817)	\$ (6,492,281)
Plan fiduciary net position as a percentage of the total pension liability (asset)	130.65%	129.04%	118.51%	124.18%	125.82%
Covered payroll	\$ 10,143,368	\$ 10,229,478	\$ 10,179,505	\$ 10,043,691	\$ 9,548,973
Net pension liability (asset) as a percentage of covered-employee payroll	89.18%	80.68%	51.15%	63.92%	67.99%

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

PENSION SCHEDULES (CONTINUED) Year Ended June 30, 2019

Schedule of Employer Contributions For the Years Ended June 30, 2013 through 2019

Date	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2019	\$ 21,740	\$ 21,740	\$ -	\$ 10,525,578	0.21%
2018	52,908	52,908	-	10,143,368	0.52%
2017	60,304	60,304	-	10,229,478	0.59%
2016	315,865	315,865	-	10,179,505	3.10%
2015	322,388	322,538	(150)	10,043,691	3.21%
2014	295,063	294,687	376	9,548,973	3.09%
2013	210,772	210,562	210	6,821,116	3.09%

Notes to Pension Schedules For the Year Ended June 30, 2019

Prior years' contribution information - The Agency is required to report 10 years of contribution information. However, the Agency does not have this information for years prior to 2013.

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

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

Largest 10 - Non-Hazardous Duty:

Mortality Rates (Pre-retirement, post-retirements healthy, and disabled)	Update 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 Changes
Line of Duty Disability	Increase rate from 14% to 20%

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**OTHER
SUPPLEMENTARY INFORMATION**

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**COMBINING
FINANCIAL STATEMENTS**

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

COMBINING STATEMENT OF NET POSITION Year Ended June 30, 2019

	Rappahannock Rapidan Community Services	Orange Group Home Corporation	High Point Group Home Corporation
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 3,770,303	\$ -	\$ -
Accounts receivable, net of allowance for uncollectible accounts	1,273,078	1,447	4,468
Accrued revenue	232,031	-	-
Prepaid items	68,367	-	-
Total Current Assets	5,343,779	1,447	4,468
Current Assets Restricted			
Cash and cash equivalents	228,503	13,698	14,573
Client funds	26,325	-	-
Total Current Assets Restricted	254,828	13,698	14,573
Capital Assets			
Land	2,021,830	20,940	33,483
Construction in progress	2,603,080	-	-
Capital assets, net of accumulated depreciation	13,466,139	112,376	134,076
Total Capital Assets, Net	18,091,049	133,316	167,559
Noncurrent Assets			
Net pension asset	9,045,859	-	-
Total Noncurrent Assets	9,045,859	-	-
Total Assets	\$ 32,735,515	\$ 148,461	\$ 186,600
DEFERRED OUTFLOWS			
Deferred post-employment benefits outflows	\$ 82,015	\$ -	\$ -
Deferred pension outflows	21,740	-	-
Bond issuance costs	26,434	-	-
Total Deferred Outflows	\$ 130,189	\$ -	\$ -
LIABILITIES			
Current Liabilities			
Accounts payable and accruals	\$ 1,020,119	\$ -	\$ -
Current portion of long-term capital note	136,526	-	-
Current portion of bonds payable	74,472	-	-
Current portion of compensated absences	816,343	-	-
Total Current Liabilities	2,047,460	-	-
Current Liabilities Payable from Restricted Assets			
Client funds	26,325	-	-
Accounts payable	-	26,586	30,406
Security deposits	-	710	656
Total Current Liabilities Payable from Restricted Assets	26,325	27,296	31,062
Long-Term Liabilities			
Long-term capital note, net of current portion	7,580,103	-	-
Long-term bonds payable, net of current portion	521,372	-	-
Post-employment benefits liability	814,000	-	-
Total Long-Term Liabilities	8,915,475	-	-
Total Liabilities	\$ 10,989,260	\$ 27,296	\$ 31,062
DEFERRED INFLOWS			
Deferred post-employment benefits inflows	\$ 118,000	\$ -	\$ -
Deferred pension inflows	932,951	-	-
Deposit on construction of group homes	1,107,191	-	-
Total Deferred Inflows	\$ 2,158,142	\$ -	\$ -
NET POSITION			
Investment in capital assets net of related capital debt	\$ 10,007,079	\$ 133,316	\$ 167,559
Restricted net position	7,655,574	(12,151)	(12,021)
Unrestricted net position	2,055,649	-	-
Total Net Position	\$ 19,718,302	\$ 121,165	\$ 155,538

Canterbury Group Home Corporation	Rappahannock Elder Housing Corporation	Developmental Housing Corporation	Inter- Company Eliminations	Total
\$ -	\$ -	\$ -	\$ -	\$ 3,770,303
-	345	-	-	1,279,338
-	-	-	(201,513)	30,518
-	-	-	-	68,367
-	345	-	(201,513)	5,148,526
14,478	94,527	15,001	-	380,780
-	-	-	-	26,325
14,478	94,527	15,001	-	407,105
28,236	129,885	64,980	-	2,299,354
-	-	-	-	2,603,080
144,111	1,358,981	451,705	-	15,667,388
172,347	1,488,866	516,685	-	20,569,822
-	-	-	-	9,045,859
-	-	-	-	9,045,859
\$ 186,825	\$ 1,583,738	\$ 531,686	\$ (201,513)	\$ 35,171,312
\$ -	\$ -	\$ -	\$ -	\$ 82,015
-	-	-	-	21,740
-	-	-	-	26,434
\$ -	\$ -	\$ -	\$ -	\$ 130,189
\$ -	\$ -	\$ -	\$ -	\$ 1,020,119
-	-	-	-	136,526
-	-	-	-	74,472
-	-	-	-	816,343
-	-	-	-	2,047,460
-	-	-	-	26,325
11,251	74,185	59,085	(201,513)	-
902	6,471	1,035	-	9,774
12,153	80,656	60,120	(201,513)	36,099
-	-	-	-	7,580,103
-	-	-	-	521,372
-	-	-	-	814,000
-	-	-	-	8,915,475
\$ 12,153	\$ 80,656	\$ 60,120	\$ (201,513)	\$ 10,999,034
\$ -	\$ -	\$ -	\$ -	\$ 118,000
-	-	-	-	932,951
-	-	-	-	1,107,191
\$ -	\$ -	\$ -	\$ -	\$ 2,158,142
\$ 172,347	\$ 1,488,866	\$ 516,685	\$ -	\$ 12,485,852
2,325	14,216	(45,119)	-	7,602,824
-	-	-	-	2,055,649
\$ 174,672	\$ 1,503,082	\$ 471,566	\$ -	\$ 22,144,325

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION Year Ended June 30, 2019

	Rappahannock Rapidan Community Services	Orange Group Home Corporation	High Point Group Home Corporation
Operating Revenues			
Revenues			
Net individual service revenue	\$ 8,893,454	\$ -	\$ -
Total Operating Revenues	<u>8,893,454</u>	<u>-</u>	<u>-</u>
Operating Expenses			
Personnel	15,463,327	-	-
Staff development	95,141	-	-
Facilities	1,203,643	36,247	25,958
Minor equipment and supplies	2,054,061	-	-
Travel	705,004	-	-
Contractual and consulting	1,306,014	-	-
Depreciation	844,371	7,589	6,794
Other	290,523	-	-
Total Operating Expenses	<u>21,962,084</u>	<u>43,836</u>	<u>32,752</u>
Operating (Loss)	<u>(13,068,630)</u>	<u>(43,836)</u>	<u>(32,752)</u>
Nonoperating Revenues (Expenses)			
Appropriations from governments			
State	6,651,782	-	-
Federal	3,332,655	-	-
Local	1,259,966	-	-
Interest and investment income	20,997	3	3
Contributions	1,199,426	-	-
Other, net	4,394,762	28,080	21,218
Interest expense on capital note	(304,861)	-	-
Net Nonoperating Revenues	<u>16,554,727</u>	<u>28,083</u>	<u>21,221</u>
Excess (Deficiency) of Revenues Over Expenses	3,486,097	(15,753)	(11,531)
Net Position - Beginning of Year	16,232,205	136,918	167,069
Net Position - End of Year	<u>\$ 19,718,302</u>	<u>\$ 121,165</u>	<u>\$ 155,538</u>

Canterbury Group Home Corporation	Rappahannock Elder Housing Corporation	Developmental Housing Corporation	Inter- Company Eliminations	Total
\$ -	\$ -	\$ -	\$ -	\$ 8,893,454
-	-	-	-	8,893,454
-	-	-	-	15,463,327
-	-	-	-	95,141
25,450	104,480	35,329	-	1,431,107
-	-	-	-	2,054,061
-	-	-	-	705,004
-	-	-	-	1,306,014
8,879	53,842	16,620	-	938,095
-	-	-	-	290,523
34,329	158,322	51,949	-	22,283,272
(34,329)	(158,322)	(51,949)	-	(13,389,818)
-	-	-	-	6,651,782
-	-	-	-	3,332,655
-	-	-	-	1,259,966
4	25	4	-	21,036
-	-	-	-	1,199,426
28,262	82,391	21,536	-	4,576,249
-	-	-	-	(304,861)
28,266	82,416	21,540	-	16,736,253
(6,063)	(75,906)	(30,409)	-	3,346,435
180,735	1,578,988	501,975	-	18,797,890
\$ 174,672	\$ 1,503,082	\$ 471,566	\$ -	\$ 22,144,325

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

COMBINING STATEMENT OF CASH FLOWS

Year Ended June 30, 2019

	Rappahannock Rapidan Community Services	Orange Group Home Corporation	High Point Group Home Corporation
Cash Flows (Uses) from Operating Activities			
Receipts from individuals	\$ 8,719,040	\$ -	\$ -
Payments to suppliers	(5,515,509)	(24,866)	(16,513)
Payments to and for employees	(15,563,114)	-	-
Net Cash (Used) by Operating Activities	<u>(12,359,583)</u>	<u>(24,866)</u>	<u>(16,513)</u>
Cash Flows (Uses) from Noncapital Financing Activities			
Government grants	10,988,695	-	-
Other	2,173,170	28,137	16,469
Net Cash Provided by Noncapital Financing Activities	<u>13,161,865</u>	<u>28,137</u>	<u>16,469</u>
Cash Flows (Uses) from Capital and Financing Activities			
Purchase of capital assets and deposits thereon	(2,636,319)	-	-
Deposit on construction of group homes	826,257	-	-
Debt proceeds	295,000	-	-
Proceeds from sale of capital assets	33,755	-	-
Interest on long-term debt	(302,987)	-	-
Principal payments on long-term debt	(477,754)	-	-
Net Cash (Used) by Capital and Financing Activities	<u>(2,262,048)</u>	<u>-</u>	<u>-</u>
Cash Flows (Uses) from Investing Activities			
Interest and investment income	20,997	3	3
Net Cash Provided by Investing Activities	<u>20,997</u>	<u>3</u>	<u>3</u>
Net (Decrease) Increase in Cash and Cash Equivalents	(1,438,769)	3,274	(41)
Cash and Cash Equivalents - Beginning of Year	5,437,575	10,424	14,614
Cash and Cash Equivalents - End of Year	<u>\$ 3,998,806</u>	<u>\$ 13,698</u>	<u>\$ 14,573</u>
Cash and Cash Equivalents			
Unrestricted	\$ 3,770,303	\$ -	\$ -
Restricted	228,503	13,698	14,573
Cash and Cash Equivalents - End of Year	<u>\$ 3,998,806</u>	<u>\$ 13,698</u>	<u>\$ 14,573</u>
Reconciliation of Changes in Net Position to Net			
Cash (Used) by Operating Activities			
Operating (Loss)	\$ (13,068,630)	\$ (43,836)	\$ (32,752)
Adjustments to Reconcile Changes in Net Position to Net Cash (Used) by Operating Activities			
Depreciation	844,371	7,589	6,794
Net (gain) loss on sale of capital assets	(14,210)	-	-
Changes in assets and liabilities			
Accounts receivable	(181,978)	-	-
Accrued revenue	(66,941)	-	-
Prepaid items	(57)	-	-
Accounts payable and accrued expenses	224,650	11,381	9,445
Compensated absences	(33,033)	-	-
Contributions for post-employment benefits	(42,015)	-	-
Contributions to pension plan	(21,740)	-	-
Net Cash (Used) by Operating Activities	<u>\$ (12,359,583)</u>	<u>\$ (24,866)</u>	<u>\$ (16,513)</u>
Noncash Investing, Capital and Financing Activities			
Grant received for vehicles	<u>\$ 255,708</u>	<u>\$ -</u>	<u>\$ -</u>

Canterbury Group Home Corporation	Rappahannock Elder Housing Corporation	Developmental Housing Corporation	Inter- Company Eliminations	Total
\$ -	\$ -	\$ -	\$ -	\$ 8,719,040
(26,270)	(87,445)	(19,987)	-	(5,690,590)
-	-	-	-	(15,563,114)
<u>(26,270)</u>	<u>(87,445)</u>	<u>(19,987)</u>	<u>-</u>	<u>(12,534,664)</u>
-	-	-	-	10,988,695
28,262	82,235	21,536	-	2,349,809
<u>28,262</u>	<u>82,235</u>	<u>21,536</u>	<u>-</u>	<u>13,338,504</u>
-	(1,153)	-	-	(2,637,472)
-	-	-	-	826,257
-	-	-	-	295,000
-	-	-	-	33,755
-	-	-	-	(302,987)
-	-	-	-	<u>(477,754)</u>
-	(1,153)	-	-	(2,263,201)
4	25	4	-	21,036
<u>4</u>	<u>25</u>	<u>4</u>	<u>-</u>	<u>21,036</u>
1,996	(6,338)	1,553	-	(1,438,325)
<u>12,482</u>	<u>100,865</u>	<u>13,448</u>	<u>-</u>	<u>5,589,408</u>
<u>\$ 14,478</u>	<u>\$ 94,527</u>	<u>\$ 15,001</u>	<u>\$ -</u>	<u>\$ 4,151,083</u>
\$ -	\$ -	\$ -	\$ -	\$ 3,770,303
14,478	94,527	15,001	-	380,780
<u>\$ 14,478</u>	<u>\$ 94,527</u>	<u>\$ 15,001</u>	<u>\$ -</u>	<u>\$ 4,151,083</u>
\$ (34,329)	\$ (158,322)	\$ (51,949)	\$ -	\$ (13,389,818)
8,879	53,842	16,620	-	938,095
-	-	-	-	(14,210)
-	-	-	-	(181,978)
-	-	-	-	(66,941)
-	-	-	-	(57)
(820)	17,035	15,342	-	277,033
-	-	-	-	(33,033)
-	-	-	-	(42,015)
-	-	-	-	<u>(21,740)</u>
<u>\$ (26,270)</u>	<u>\$ (87,445)</u>	<u>\$ (19,987)</u>	<u>\$ -</u>	<u>\$ (12,534,664)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 255,708</u>

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**OTHER
INFORMATION**

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

LEGEND OF EXPENSE CATEGORIES

Year Ended June 30, 2019

The following describes the various types of expenses that are in the major expense functions as presented in the **Agency's** financial statements.

Personnel

- Salaries and Wages
- Fringe Benefits, which include Payroll Taxes, Retirement and Health Insurance and Related Costs

Staff Development

- Dues/Memberships
- Workshops
- Conventions
- In-Service Training
- Subscriptions
- Other: Books

Facilities

- Rent
- Utilities
- Telephone
- Telephone-Emergency Services
- Maintenance Services
- Maintenance Services-Custodial
- Facility Insurance
- Licensure Fees
- Renovations/Repairs
- Other: Residential Start Up Costs

Minor Equipment and Supplies

- Equipment, less major items capitalized to fixed assets
- Data Processing Equipment, less major items capitalized to fixed assets
- Accounting System
- Maintenance/Service Contracts
- Equipment Repair
- Office/Facility Supplies
- Educational/Recreational Supplies
- Food
- Drugs/Medical Supplies
- Other: Recognition

Travel

- Private Mileage
- Private Mileage-Emergency Services
- Individual Transportation
- Vehicle Operating Costs
- Vehicle Insurance
- Food/Lodging
- Parking and Tolls
- Reimbursement to Board Members

Contractual and Consulting

- Accounting/Auditing Services
- Data Processing Services
- Legal Services
- Psychiatric/Psychological SVCS
- Contractual ITC
- Technical Services
- Other Contractual

Other

- Liability Insurance
- Postage
- Printing/Duplicating
- Transcripts/Criminal Background Checks
- Advertising
- Other: Fan Care; Gap Filling Funds; Bank Charges; Miscellaneous

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

SUPPLEMENTAL SCHEDULE OF STATUS OF DARS FUNDS Year Ended September 30, 2018

Fund	Unencumbered Funds on Hand October 1, 2017	Total Funds Received During Period	Funds Requested by September 30, 2018 but not received by September 30, 2018	Total of Funds Available During Period	Accrued Costs to Contract Period	Unencumbered Funds on Hand September 30, 2018
<i>Older Americans Act</i>						
Title III-B	\$ -	222,489	\$ -	222,489	\$ 222,489	\$ -
Title III-C (1)	-	186,124	-	186,124	186,124	-
Title III-C (2)	-	103,206	-	103,206	103,206	-
Title III-D	-	13,983	-	13,983	13,983	-
Title III-E	-	97,005	-	97,005	97,005	-
Title VII - Elder Abuse	-	2,659	-	2,659	2,659	-
Title VII - Ombudsman	-	7,235	-	7,235	7,235	-
NSIP	-	33,887	-	33,887	33,887	-
<i>Other Federal</i>						
VICAP-(PY 03/31/18 Award)	-	15,327	-	15,327	15,327	-
VICAP-(PY 03/31/19 Award)	-	10,035	-	10,035	10,035	-
DMAS Ombudsman FY 18	-	1,004	-	1,004	1,004	-
MIPPA - Priority 1 - SHIP	-	12,370	-	12,370	12,370	-
CDSME Grant	-	12,375	-	12,375	12,375	-
VHQC Diabities Self Mgt. Program	-	375	-	375	375	-
<i>General Funds</i>						
Title III Match-(PY 06/30/18)	-	50,604	-	50,604	50,604	-
Community Based-(PY 06/30/18)	-	73,698	-	73,698	73,698	-
Transportation-(PY 06/30/18)	-	43,563	-	43,563	43,563	-
Home Delivered Meals-(PY 06/30/18)	-	127,312	-	127,312	127,312	-
Supplemental Nutrition-(PY 06/30/18)	-	28,445	-	28,445	28,445	-
Ombudsman-(PY 06/30/18)	-	12,812	-	12,812	12,812	-
Care Coordination CCEVP- (PY 06/30/18)	-	65,411	-	65,411	65,411	-
Senior Cool Care	-	5,100	-	5,100	5,100	-
Fees & Other Non-OAA	543,490	641,475	-	1,184,965	903,939	281,026
Totals	\$ 543,490	\$ 1,766,494	\$ -	\$ 2,309,984	\$ 2,028,958	\$ 281,026

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

SUPPLEMENTAL SCHEDULE OF DARS COSTS BY PROGRAM ACTIVITY Year Ended September 30, 2018

Fund	Costs to Federal III B Funds	Costs to Federal III C-1 Funds	Costs to Federal III C-2 Funds	Costs to Federal III D Funds	Costs to Federal III E Funds	Costs to Federal VII Eld. Ab. Funds	Costs to Federal VII OMB Funds	Voluntary Contribute.
Title III (Except III-E), <i>Older Americans Act Funds</i>								
Adult Day Care	\$ 11,130	-	\$ -	\$ -	-	\$ -	-	\$ -
Comm. Referral Info. & Assist.	58,607	-	-	-	-	-	-	-
Options Counseling	-	-	-	-	-	-	-	-
Transportation	87,940	-	-	-	-	-	-	-
Congregate Meals	-	186,124	-	-	-	-	-	122,844
Home Delivered Meals	-	-	103,206	-	-	-	-	12,724
Disease Prevention	-	-	-	13,983	-	-	-	-
Emergency Services	4,433	-	-	-	-	-	-	-
Public Information & Education	14,153	-	-	-	-	-	-	-
Socialization/Recreation	-	-	-	-	-	-	-	56,763
Volunteer Programs	-	-	-	-	-	-	-	371
Legal Assistance	2,225	-	-	-	-	-	-	-
Elder Abuse Prevention	-	-	-	-	-	2,659	-	-
LTC Ombudsman Program	3,239	-	-	-	-	-	7,235	-
Prep. and Admin.	40,762	-	-	-	-	-	-	-
Title III-E, <i>Older Americans Act Funds</i>								
Adult Day Care	-	-	-	-	97,005	-	-	-
Total Title III & Title VII	\$ 222,489	\$ 186,124	\$ 103,206	\$ 13,983	\$ 97,005	\$ 2,659	\$ 7,235	\$ 192,702

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

SUPPLEMENTAL SCHEDULE OF DARS COSTS BY PROGRAM ACTIVITY (CONTINUED) Year Ended September 30, 2018

Fund	Costs to Other Non- Fed Funds	Fees	DMAS Ombudsman	Costs to NSIP Funds	Costs to G.F. T III Match Funds	Costs to G.F. Comm. Based Funds	Costs to G.F. Transport Funds
Title III (Except III-E), Older Americans Act Funds							
Adult Day Care	\$ -	\$ 23,896	\$ -	\$ -	\$ -	\$ 73,698	\$ -
Comm. Referral Info. & Assist.	20,271	-	-	-	-	-	-
Options Counseling	2,096	-	-	-	-	-	-
Transportation	86,031	-	-	-	-	-	43,563
Congregate Meals	295,915	-	-	33,887	29,391	-	-
Home Delivered Meals	105,596	-	-	-	6,452	-	-
Disease Prevention	5,880	-	-	-	-	-	-
Emergency Services	5,100	-	-	-	-	-	-
Public Information & Education	4,806	-	-	-	-	-	-
Socialization/Recreation	-	-	-	-	-	-	-
Volunteer Programs	-	-	-	-	14,761	-	-
Legal Assistance	-	-	-	-	-	-	-
Elder Abuse Prevention	11,874	-	-	-	-	-	-
LTC Ombudsman Program	20,320	-	1,004	-	-	-	-
Prep. and Admin.	25,135	-	-	-	-	-	-
Title III-E, Older Americans Act Funds							
Adult Day Care	32,425	3,000	-	-	-	-	-
Total Title III & Title VII	\$ 615,449	\$ 26,896	\$ 1,004	\$ 33,887	\$ 50,604	\$ 73,698	\$ 43,563

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

SUPPLEMENTAL SCHEDULE OF DARS COSTS BY PROGRAM ACTIVITY (CONTINUED) Year Ended September 30, 2018

Fund	Costs to G.F. HD Meals Funds	Costs to G.F. Supp Nutrition Funds	Costs to G.F. Ombuds Funds	Costs to G.F. Census Adjust.	Total Title III & VII Costs
Title III (Except III-E), <i>Older Americans Act</i> Funds					
Adult Day Care	\$ -	\$ -	\$ -	\$ -	108,724
Comm. Referral Info. & Assist.	-	-	-	-	78,878
Options Counseling	-	-	-	65,411	67,507
Transportation	-	-	-	-	217,534
Congregate Meals	-	28,445	-	-	696,606
Home Delivered Meals	127,312	-	-	-	355,290
Disease Prevention	-	-	-	-	19,863
Emergency Services	-	-	-	-	9,533
Public Information & Education	-	-	-	-	18,959
Socialization/Recreation	-	-	-	-	56,763
Volunteer Programs	-	-	-	-	15,132
Legal Assistance	-	-	-	-	2,225
Elder Abuse Prevention	-	-	-	-	14,533
LTC Ombudsman Program	-	-	12,812	-	44,610
Prep. and Admin.	-	-	-	-	65,897
Title III-E, <i>Older Americans Act</i> Funds					
Adult Day Care	-	-	-	-	132,430
Total Title III & Title VII	\$ 127,312	\$ 28,445	\$ 12,812	\$ 65,411	\$ 1,904,484

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

SUPPLEMENTAL SCHEDULE OF STATUS OF DARS INVENTORIES Year Ended September 30, 2018

<u>Fund Source and Type of Inventory</u>	<u>Value on Hand October 1, 2017</u>	<u>Increase (Decrease) During Period</u>	<u>Value on Hand September 30, 2018</u>
Title III-C(1) <i>Older Americans Act</i>	\$ 12,053	\$ (1,824)	\$ 10,229
Title III-C(2) <i>Older Americans Act</i>	5,672	274	5,946
Other Funds - Transportation	40,907	-	40,907
Totals	<u>\$ 58,632</u>	<u>\$ (1,550)</u>	<u>\$ 57,082</u>

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**COMPLIANCE
SECTION**

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Members of the Board of Directors
Rappahannock Rapidan Community Services
Culpeper, Virginia

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the **Rappahannock Rapidan Community Services** (the **Agency**), which are comprised of the Statements of Net Position as of June 30, 2019, and the related Statements of Revenues, Expenses, and Changes in Net Position, the Statements of Cash Flows for the year then ended, and the related Notes to the Financial Statements, and have issued our report thereon dated November 19, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the **Agency's** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the **Agency's** internal control. Accordingly, we do not express an opinion on the effectiveness of the **Agency's** 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 **Agency'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.

To the Honorable Members of the Board of Directors
Rappahannock Rapidan Community Services

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the **Agency's** financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the **Agency'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 **Agency's** internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Danville, Virginia
November 19, 2019

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 Directors
Rappahannock Rapidan Community Services
Culpeper, Virginia

Report on Compliance for Each Major Federal Program

We have audited **Rappahannock Rapidan Community Services'** (the *Agency*) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2019. The *Agency's* major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs.

The *Agency's* financial statements include the operations of component unit organizations Orange Group Home Corporation, High Point Group Home Corporation, Canterbury Group Home Corporation, Rappahannock Elder Housing Corporation, and Developmental Housing Corporation, which received, in the aggregate, a total of \$3,498,029 in federal awards which are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2019. Our audit, described below, did not include the operations of the above component units because each of the component units issues separate financial statements, and audits in accordance with the Uniform Guidance are performed at the component unit level, where applicable.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the *Agency's* major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform

To the Honorable Members of the Board of Directors
Rappahannock Rapidan Community Services

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 could have a direct and material effect on a major federal program that occurred. An audit includes examining, on a test basis, evidence about the **Agency's** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the **Agency's** compliance.

Opinion on Each Major Federal Program

In our opinion, the **Agency**, 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, 2019.

Report on Internal Control Over Compliance

Management of the **Agency** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the **Agency's** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the **Agency'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.

To the Honorable Members of the Board of Directors
Rappahannock Rapidan Community Services

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.

Snead, Williams and Mayhew PLLC

Danville, Virginia
November 19, 2019

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RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ended June 30, 2019

Federal Granting Agency/ Recipient State Agency/ Grant Program/Grant Number	Federal Catalogue Number	Pass-through Entity Identifying Number	Federal Expenditures (\$)
United States Department of Housing and Urban Development			
Pass-Through Payments			
Virginia Housing Development Authority			
Section 8 Housing Choice Vouchers	14.871	Not Available	151,313
			151,313
Total United States Department of Housing and Urban Development			
			151,313
United States Department of Education			
Pass-Through Payments			
Virginia Department of Behavioral Health and Developmental Services			
Special Education-Grants for Infants and Families	84.181	Not Available	90,184
			90,184
Total United States Department of Education			
			90,184
United States Department of Health and Human Services			
Pass-Through Payments			
Virginia Department of Mental Health, Mental Retardation and Substance Abuse			
Substance Abuse and Mental Health Services - Projects of			
Regional and National Significance	93.243	Not Available	145,000
Opioid STR	93.788	Not Available	171,740
Block Grants for Community Mental Health Services	93.958	Not Available	488,262
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Not Available	872,711
Virginia Department for the Aging			
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	43717/43718	2,514
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	43617/43618	19,173
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	42417/42418	13,306
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	42017/42018	* 268,974
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	42217/42218 42317/42318	* 341,959

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year Ended June 30, 2019

Federal Granting Agency/ Recipient State Agency/ Grant Program/Grant Number	Federal Catalogue Number	Pass-through Entity Identifying Number	Federal Expenditures (\$)
United States Department of Health and Human Services (Continued)			
Pass-Through Payments (Continued)			
Virginia Department for the Aging (Continued)			
National Family Caregiver Support, Title III, Part E	93.052	42517/42518	102,010
Nutrition Services Incentive Program	93.053	42717/42718 *	38,829
Medicare Enrollment Assistance Program	93.071	44818/44977	16,791
State Health Insurance Assistance Program	93.324	44118	28,177
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by Prevention and Public Health Funds (PPHF)	93.734	45818	6,325
Medicare Hospital Insurance	93.773	46119	585
Medical Assistance Program	93.778	46200	2,143
Total United States Department of Health and Human Services			2,518,499
United States Department of Transportation			
Pass-Through Payments			
Virginia Department of Transportation			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	Not Available	255,708
Total United States Department of Transportation			255,708
Total Expenditures of Federal Awards			\$ 3,015,704

* Aging Cluster

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED) Year Ended June 30, 2019

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of **Rappahannock Rapidan Community Services** (the **Agency**) and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the **Agency**, it is not intended to and does not present the financial position, changes in net position, or cash flows of the **Agency**.

Note 2 - Summary of Significant Accounting Policies

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. The **Agency** has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 - Items not Included in the Schedule

USDA Rural Development loan balances at June 30, 2019, for which only the payment of debt service is the compliance requirement	\$ 7,427,095
Component unit federal awards/assistance	<u>3,498,029</u>
Total not included in the Schedule	<u>\$ 10,925,124</u>

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2019

I. Summary of Auditors' Results

- A. The auditors' report expresses an unmodified opinion on the financial statements of **Rappahannock Rapidan Community Services (the Agency)**.
- B. No material weaknesses were identified during the audit of the financial statements.
- C. No instances of noncompliance material to the financial statements of the **Agency** were disclosed during the audit.
- D. No material weaknesses were identified during the audit of the major federal award programs.
- E. The auditors' report on compliance for the major federal award programs for the **Agency** expresses an unmodified opinion.
- F. The audit disclosed no audit findings that are required to be reported in accordance with the Uniform Guidance.
- G. The programs tested as major programs were:

<u>Program Name</u>	<u>CFDA#</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959
The Aging Cluster	
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045
Nutrition Services Incentive Program	93.053

- H. The threshold for distinguishing Type A and Type B programs was \$750,000.
- I. The **Agency** was determined to be a low-risk auditee.

II. Findings Related to the Audit of the Financial Statements of the **Agency**

None

III. Findings and Questioned Costs Related to the Audit of Federal Awards

None

RAPPAHANNOCK RAPIDAN COMMUNITY SERVICES

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2019

None



Rappahannock Rapidan
Community Services
Programs that matter. People who care.

Administrative Offices

P. O. Box 1568
Culpeper, VA 22701
Telephone: (540) 825-3100
FAX: (540) 825-6245
TDD: (540) 825-7391

December 16, 2019

Madison County Board of Supervisors
Attention: Mary Jane Costella
PO Box 705
Madison, VA 22727
540-948-5938

Dear Madison County Board of Supervisors,

Madison Senior Center, a program of Rappahannock Rapidan Community Services, would like to extend our sincere gratitude for the annual allocation awarded to the center year after year.

Madison Senior Center provides a nutritious noon meal four times a week and fellowship for eligible older adults age 60 and better. In addition to lunch, participants enjoy the opportunity to socialize and meet new friends, experience educational opportunities, participate in wellness programs, and enjoy interesting and fun activities. Door-to-door free transportation can be provided by Rappahannock Rapidan Community Services in most cases to the center. At this time we have 77 older adults registered to attend the Madison Senior Center on any given day.

The allocation provided by the county helps subsidize programming at the center, in the community, and throughout Virginia. To say that some of the members of the center would not be able to participate with the many events the center provides without these funds would be an understatement.

Your continued support of this worthwhile active and engaging center would most definitely be appreciated. Please continue to provide annual support for Madison Senior Center.

Sincerely,

Shirley Workman & Lola Walker

Shirley Workman
Madison Senior Center Administrator
Rappahannock-Rapidan Community Services
sworkman@rrcsb.org, 540-948-4131

Lola I. Walker
Nutrition & Volunteer Services Manager
Rappahannock Rapidan Community Services
lwalker@rrcsb.org, 540-825-3100 x3358



Be River Friendly
It's Your Backyard

The Rappahannock River Basin Commission

MEMO

To: Mary Jane Costello, Director of Finance, Madison County
From: Eldon James, Commission Staff 
Date: December 30, 2019
Re: FY 2021 Funding Request

Attached please find the Rappahannock River Basin Commission's Funding Request and Supplemental Information that Madison County requires from outside agencies.

As a founding member of the Rappahannock River Basin Commission, Madison County has contributed to the shared funding support of the Commission since its inception in FY 1999. The County's \$1,000 annual contribution has remained constant since that time – 22 budget cycles with NO requested increase.

The Commission continues to be a forum for the discussion of water resources issues important to Madison County. The Commission brings together 14 of the basin's counties, the city of Fredericksburg, members of the General Assembly and key regional, state and federal agencies to engage in policy and implementation discussions that are not offered elsewhere.

Over the last 24 years (including the 2-year Study Commission that predated the current Commission) the RRBC has provided critical input to the members (local and state) on water supply planning and water quality. Some of the accomplishments include:

- The multi-year, three-phase Healthy Watershed Forest project, carried out in partnership with the Virginia Department of Forestry, has successfully convinced the Bay Program to modify the Bay model to recognize and give credit for conservation of existing forest land. Phase II documented a variety of local policies that can be used to incentivize private forest conservation. The current Phase III is piloting local policy assessment, producing a "how-to" report and developing a model for incentivizing long-term private sector funding mechanisms.
- Eight River Basin Summits each leading to recommendations for state policy changes and initiatives including:
 - Establishment of agricultural education programs for real estate agents and developers;
 - Citizen water quality testing programs in key tributaries;
 - Nutrient management training for golf course managers;
- Regularly advocate for adequate and consistent funding for non-point source programs;
- The first public body to recommend guiding principles for regional water supply planning;

- Advocate for flexibility in Virginia's Ches-Bay Watershed Implementation Plan to encourage innovation and resource allocation decisions based on environmental efficiency (the most pounds of nutrient and sediment removed per dollar spent);
- Submitted real-world recommendations to the DEQ Nutrient Credit Trading Program Expansion Study;
- Advocated for critical changes to stormwater management legislation in the 2014 General Assembly;
- Advocate with the Department of Health for appropriate AOSS regulations.

As we go forward into FY 2021 the Commission will actively advocate for sensible and cost-effective approaches to the Ches-Bay clean up program. The principles of environmental efficiency in resource allocation decisions, public policies that promote innovation and creativity and encouragement of private market transactions that achieve the public goals of reduced nutrient and sediment pollution of the Rappahannock and its tributaries.

Thank you for your continued support. We hope that you will find the attached information helpful and are prepared to provide additional information if you have the need.

COUNTY OF MADISON

FY2021 AGENCY FUNDING APPLICATION

DEADLINE: January 13, 2020



IDENTIFICATION	
<i>Organization/Agency Name:</i>	Rappahannock River Basin Commission
<i>Street Name:</i>	406 Princess Anne Street Fredericksburg, VA 22401
<i>Mailing Address:</i>	Same
<i>Agency Contact:</i>	Eldon James
<i>Telephone Number:</i>	540-907-2008
<i>E-mail Address – Agency Contact</i>	Ejames7@me.com
<i>Agency's Web Address:</i>	www.RappRiverBasin.org
<i>Federal Tax ID#:</i>	54-0715969
<i>Audit:</i>	X Yes <input type="checkbox"/> No

PURPOSE/NARRATIVE
<p><i>Missions and Goals:</i></p> <p>The Mission and Purpose of the Commission is spelled out in Section 62.1-69.27 of the Code of Virginia:</p> <p>“The Commission's purposes and mission shall be to provide guidance for the stewardship and enhancement of the water quality and natural resources of the Rappahannock River Basin. The Commission shall be a forum in which local governments and citizens can discuss issues affecting the Basin's water quality and quantity and other natural resources. Through promoting communication, coordination and education, and by suggesting appropriate solutions to identified problems, the Commission shall promote activities by local, state and</p>

federal governments, and by individuals, that foster resource stewardship for the environmental and economic health of the Basin.”

Experience and Accomplishments:

The RRBC operates under the authority provided in the Code of Virginia § 62.1-69.25 through § 62.1- 69.33:2

The RRBC and its staff maintain an annual work program that supports the Goals and Objectives of the Commission. The Board meets quarterly and reviews the activities undertaken by the staff and the Technical Committee during the previous period to carry out the work program. A written work plan report is prepared by the staff and distributed to Commission members in advance of the meeting.

Benefits of Funding:

Clientele and Service Area – The activities of the RRBC have the potential to impact all people within the river basin. According to GWRC the estimated population of the river basin in 2000 was 255,558 persons. That increased to 317,305 by 2010 and 336,825 by 2015.

Intention of Use:

Support for the ongoing activities of the Commission and its Technical Committee.

FUNDING

Category of Funding

- Public Safety
- Health
- Arts/Culture
- General Community/Civic
- Human Services
- Education
- Environment
- Recreation

Funding Request:

\$ 1,000.00

Signature: _____

Title: Coordinator _____

Printed Name: Eldon James

Date: December 30, 2019

**Rappahannock River Basin Commission
FY 2021 Budget Request to Madison County, Virginia**

Organization:	Rappahannock River Basin Commission
----------------------	-------------------------------------

Primary Contact:	Eldon James
Telephone:	540-907-2008
Address:	406 Princess Anne Street Fredericksburg, VA 22401
Email Address:	Ejames7@me.com

Financial History

Fiscal Year	Total Budget	County Funding
2014	35,100	1,000.00
2015	35,500	1,000.00
2016	43,500	1,000.00
2017	35,500	1,000.00
2018	50,000	1,000.00
2019	166,100	1,000.00
2020	100,000	1,000.00

Non-County sources of funding:

Annually we receive non-county funding from: the Commonwealth of Virginia (direct appropriation), Virginia VDOF (MOU) and each of the 14 other member localities.

FY 2021 Request

Madison County Funding:	1,000.00
Total Budget:	40,000.00
Other Funding Sources (specify):	
• Commonwealth of Va.	15,000.00
• Virginia DOF	10,000.00
• Other member localities	14,000.00

As a founding member of the Rappahannock River Basin Commission, Madison County has contributed to the shared funding support of the Commission since its inception in FY 1999. The County's \$1,000 annual contribution has remained constant since that time, this will be the 22nd budget cycle with NO requested increase.

**Rappahannock River Basin Commission
FY 2021 Budget Request to Madison County, Virginia**

RRBC mission:

The Rappahannock River Basin Commission was created jointly by the General Assembly of Virginia and the Counties and the City of the basin. Madison County passed a resolution in 1998 to express its support for and participation in the Commission. The Mission and Purpose of the Commission is spelled out in Section 62.1-69.27 of the Code of Virginia:

“The Commission's purposes and mission shall be to provide guidance for the stewardship and enhancement of the water quality and natural resources of the Rappahannock River Basin. The Commission shall be a forum in which local governments and citizens can discuss issues affecting the Basin's water quality and quantity and other natural resources. Through promoting communication, coordination and education, and by suggesting appropriate solutions to identified problems, the Commission shall promote activities by local, state and federal governments, and by individuals, that foster resource stewardship for the environmental and economic health of the Basin.”

The RRBC operates under the authority provided in the Code of Virginia § 62.1-69.25 through § 62.1- 69.33:2

The RRBC and its staff maintain an annual work program that supports the Goals and Objectives of the Commission. The Board meets quarterly and reviews the activities undertaken by the staff and the Technical Committee during the previous period to carry out the work program. A written work plan report is prepared by the staff and distributed to Commission members in advance of the meeting.

Clientele and Service Area – The activities of the RRBC have the potential to impact all people within the river basin. According to GWRC the estimated population of the river basin in 2000 was 255,558 persons. That increased to 317,305 by 2010 and 336,825 by 2015.

Sub-Basin Geography: All or Portions of -

Upper: Counties of Albemarle, Culpeper, Fauquier, Greene, Madison, Orange & Rappahannock

Middle: Counties of Caroline, King George, Spotsylvania, and Stafford & City of Fredericksburg

Lower: Counties of Essex, Lancaster, Middlesex, Richmond and Westmoreland

Underlined localities are participating members of the Commission

Estimates provided to the Commission by GWRC in March 2011:

2010 Population for Basin:

Est. Watershed Population = 317,305

Upper: 119,193 (37.6 %)

Middle: 160,315 (50.5 %)

Lower: 37,797 (11.9%)

**Rappahannock River Basin Commission
FY 2021 Budget Request to Madison County, Virginia**

Estimates provided to the RRBC in October 2016:

2015 Ext. Watershed Population for the Basin –

Upper: 124,335 (36.9%)

Middle: 174,059 (50.5%)

Lower: 37,318 (11.4%)

Proposed Annual Budget (FY 2021)

Annual Line Item Budget

	CASH	In Kind
I. Staff (professional & technical) (meetings - \$13,400 ; communications & committees - \$10,800; Outreach - \$4,000)	28,200	
II. Printing, Postage, Office & Meeting Supplies, Conference Calls	1,000	
III. Healthy Watershed Forest Phase 3 (Contractor & Staff)	10,000	
IV. Travel (members & staff) & Per Diem (General Assembly members)	800	
V. Office and meeting space, furniture & equipment (including telecommunications) (<u>in kind</u> space from PDC)		2,000
VI. Outside support (from localities, PDCs, SWCDs, etc. <u>in kind</u> services for technical support)		14,100
Sub Totals	\$ 40,000	\$ 16,100
Total	\$ 56,100	

Funding Sources:

In Kind, PDC's, SWCD's	16,100
Local Cash	15,000
VDOF Grants	10,000
Commonwealth of Virginia	15,000

Total \$ 56,100

**Rappahannock River Basin Commission
FY 2021 Budget Request to Madison County, Virginia**

As required by State Code, the audit is conducted by the Auditor of Public Accounts – the most recent APA letter has been provided as a separate attachment to this application

The RRBC is an agency of the Commonwealth and the local governments of the basin and therefore a 501(c)(3) letter and IRS990 are not applicable.

Federal Tax ID#: PD16/George Washington Regional Commission serves as fiscal agents (54-0715969)

Rappahannock River Basin Commission (2019)

General Assembly Members:

Senate of Virginia

Emmett W. Hanger, Jr.

Post Office Box 2

Mt. Solon, Virginia 22843

Ryan McDougle

Post Office Box 187

Mechanicsville, VA 23111

Mark D. Obenshain

Post Office Box 555

Harrisonburg, Virginia 22803

Bryce E. Reeves

10151 South Point Parkway

Fredericksburg, Virginia 22407

Richard H. Stuart

P.O. Box 1146

Montross, VA 22520

Jill Holtzman Vogel

117 East Picadilly St, Suite 100-B

Winchester, Virginia 22601

House of Delegates

Robert B. Bell

2 Boar's Head Place, Suite 1100

Charlottesville, Virginia 22903

Mark L. Cole

Post Office Box 6046

Fredericksburg, Virginia 22403

M. Keith Hodges (Chair)

P. O. Box 928

Urbanna, Virginia 23175

Robert M. "Bob" Thomas

Post Office Box 9142

Fredericksburg, Virginia 22403

Elizabeth R. Guzman

P. O. box 181

Woodbridge, Virginia 22193

Robert D. Orrock, Sr.

Post Office Box 458

Thornburg, Virginia 22564

Margaret Bevans Ransone

P. O. Box 358

Kinsale, Virginia 22488

Nicolas J. Fretas

P. O. Box 693

Culpeper, Virginia 22701

Michael J. Webert

P. O. Box 631

Marshall, Virginia 20116

**Rappahannock River Basin Commission
FY 2021 Budget Request to Madison County, Virginia**

Local Government Representatives

Member	Alternate (Localities may choose to appoint an alternate)
<u>Jeff Black</u> Caroline County Board of Supervisors 208 Woodside Lane Ruther Glen, Virginia 22546	None
<u>Brad C. Rosenberger</u> Culpeper County Board of Supervisors 302 N. Main St. Culpeper, Virginia 22701	<u>Sue Hansohn</u> Culpeper County Board of Supervisors 302 N. Main St. Culpeper, Virginia 22701
<u>Margaret H. Davis</u> Essex County Board of Supervisors Post Office Box 129 Center Cross, Virginia 22437	None
<u>Chris Butler</u> Fauquier County Board of Supervisors 10 Hotel Street Warrenton, Virginia 20186	None
<u>William C. Withers, Jr.</u> Fredericksburg City Council 1103 Kenmore Ave. Fredericksburg, Virginia 22401	None
<u>Richard Granger</u> King George County Board of Supervisors 10459 Courthouse Drive, Suite 200 King George, Virginia 22485	None
<u>Jason Bellows</u> Lancaster County Board of Supervisors 8311 Mary Ball Road Lancaster, VA 22503	None
<u>Jonathon Weakley</u> Madison County Board of Supervisors 760 Tryme Road Reva, Virginia 22735	<u>Kevin McGhee</u> Madison County Board of Supervisors P. O. Box 25 Oak Park, Virginia 22730

**Rappahannock River Basin Commission
FY 2021 Budget Request to Madison County, Virginia**

Pete Mansfield

Middlesex County Board of Supervisors None
P. O. Box 40
Locust Hill, Virginia 23092

James K. (Jim) White (Vice-Chair)

Orange County Board of Supervisors None
22373 Berry Run road
Orange, Virginia 22960

I. Christopher Parrish

Rappahannock County Board of Supervisors
Supervisors
c/o General Delivery
P. O. Box 1
Viewtown, Virginia 22746

John Lesinski

Rappahannock County Board of Supervisors
210 Grand View Road
Washington, Virginia 22747

Bobby Pemberton

Richmond County Board of Supervisors
P. O. Box 97
Sharps, Virginia 22548

Richard Thomas

Richmond County Board of Supervisors
678 Sharps Road
Warsaw, Virginia 22572

Kevin Marshall

Spotsylvania County Board of Supervisors
Post Office Box 99
Spotsylvania, Virginia 22553

Greg Benton

Spotsylvania County Board of Supervisors
Post Office Box 99
Spotsylvania, Virginia 22553

Tom Coen

Stafford County Board of Supervisors
P. O. Box 339
Stafford, Virginia 22555

Cindy Shelton

Stafford County Board of Supervisors
P. O. Box 339
Stafford, Virginia 22555

W. W. Hynson

Westmoreland County Board of Supervisors
Supervisors
3895 James Monroe Highway
Colonial Beach, Virginia 22443

Dorothy Dickerson Tate

Westmoreland County Board of Supervisors
10400 Kings Highway
Montross, Virginia 22520

Soil & Water Conservation District Representatives

Member

Thomas O' Halloran

Culpeper SWCD
P. O. Box 503
Rixeyville, Virginia 22737

Alternate

Joseph H. Stepp, III

Hanover-Caroline SWCD
2565 Buckner Road
Rappahannock Academy, Virginia 22538



COMMONWEALTH of VIRGINIA

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 15, 2019

Eldon James
Coordinator
Rappahannock River Basin Commission
406 Princess Anne Street
Fredericksburg, VA 22401

Dear Mr. James:

We have reviewed the Rappahannock River Basin Commission's (RRBC) financial information and the George Washington Regional Commission's (GWRC) audit report relating to fiscal year 2018. We have determined that the audit performed by Dunham, Aukamp & Rhodes, PLC for fiscal year 2018 satisfies our statutory requirement to audit the Rappahannock River Basin Commission under Section 62.1-69.33 of the Code of Virginia.

If anyone inquires about your audit status, please have them contact us.

Sincerely,

Martha S. Mavredes
Auditor of Public Accounts

AVC/clj



COMMONWEALTH of VIRGINIA

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

March 15, 2019

Eldon James
Coordinator
Rappahannock River Basin Commission
406 Princess Anne Street
Fredericksburg, VA 22401

Dear Mr. James:

We have reviewed the Rappahannock River Basin Commission's (RRBC) financial information and the George Washington Regional Commission's (GWRC) audit report relating to fiscal year 2018. We have determined that the audit performed by Dunham, Aukamp & Rhodes, PLC for fiscal year 2018 satisfies our statutory requirement to audit the Rappahannock River Basin Commission under Section 62.1-69.33 of the Code of Virginia.

If anyone inquires about your audit status, please have them contact us.

Sincerely,

Martha S. Mavredes
Auditor of Public Accounts

AVC/clj

County of Madison															
FY2021 Budget Worksheet															
Department:	FORESTRY SERVICE														
Dept #	82500														
Contact	Outside														
Account No.	Account Name	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Original Budget	FY2020 Current Budget as of 12/20/2019	FY2020 YTD Expenditures as of 12/20/2019	Proposed FY2021 Budget	FY21 \$Change from FY20 Current Budget	FY21 %age Change from FY20 Current Budget	FY2020 % Expended at 12/20/2018		FY20 Current Budget \$Change from FY20 OB	FY20 OB \$Change from FY19 Actual	FY19 Actual \$ Change from FY18 Actual	
10-08 -82 -82500-5640	GENERAL CONTRIBUTION REQUEST	5,984.46	5,941.98	5,941.98	5,941.98	5,941.98	5,941.98	-	None	100.00%		-	-	(42.48)	

COUNTY OF MADISON

FY2021 AGENCY FUNDING APPLICATION

DEADLINE: **January 13, 2020**



IDENTIFICATION	
<i>Organization/Agency Name:</i>	Northern Virginia 4-H Educational and Conference Center
<i>Street Name:</i>	600 4H Center Drive, Front Royal, VA 22630
<i>Mailing Address:</i>	600 4H Center Drive, Front Royal, VA 22630
<i>Agency Contact:</i>	Jeremy Stanford, Center Director
<i>Telephone Number:</i>	(540)635-7171
<i>E-mail Address – Agency Contact</i>	jstanford@vt.edu
<i>Agency's Web Address:</i>	www.nova4h.com
<i>Federal Tax ID#:</i>	54-1035176
<i>Audit:</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

PURPOSE/NARRATIVE
<p><i>Missions and Goals:</i></p> <p>The Northern Virginia 4-H Educational and Conference Center's mission is to facilitate proven experiential learning programs for youth, families, and adults that educate, inspire and connect.</p> <p>The Center's vision is to improve all aspects of the world in which we live, work and play through recreation, education, leadership, and life skill development. Our vision is put into action through the support of diverse communities, impactful stewardship and the creation of meaningful relationships with those around us, making the 4-H Center a truly sustainable organization. Our Core values are to Educate, Inspire and Connect.</p>



**NORTHERN VIRGINIA
4-H EDUCATIONAL AND CONFERENCE CENTER**

600 4-H Center Drive – Front Royal, VA 22630
Phone: (540) 635-7171 – Fax: (540) 635-6876 www.nova4h.com

December 18, 2019

Ms. Mary Jane Costello
Madison County Director of Finance
302 Thrift Road
P.O. Box 705
Madison, VA 22727

Dear Ms. Costello:

We are most appreciative of the support the Northern Virginia 4-H Educational and Conference Center has received from Madison County in the past and very respectfully request continued funding in the amount of \$750 for FY21 which is the same amount appropriated for the 4-H Center for FY20.

The 4-H Center is in existence because of caring people like the citizens of Madison County and support from the Madison Board of Supervisors. Thank you.

Per your request, enclosed you will find the following documents:

- Completed Application Form
- IRS Form 990
- IRS letter of exemption
- Camping Statistical Information (clients served)
- Statement of Intended Use of Funds
- 2019 Activity/Accomplishments
- 4-H Center 2020 Goals
- Operating Budget - 2019
- Local Government Requests for Counties Served
- Mission Statement

Thank you for processing our request.

With much appreciation,

Jeremy Stanford
Center Director

The Northern Virginia 4-H Educational Conference Center is a 501 (c) 3 tax-exempt organization and your contribution is tax deductible to the fullest extent of the law. For your records, our tax identification # is: 54-1035176.

No goods or services were provided in exchange for your contribution.

Virginia Cooperative Extension programs and employment are open to all, regardless of age, color, disability, gender, gender identity, gender expression, national origin, political affiliation, race, religion, sexual orientation, genetic information, veteran status, or any other basis protected by law. An equal opportunity/affirmative action employer. Issued in furtherance of Cooperative Extension work, Virginia Polytechnic Institute and State University, Virginia State University, and the U.S. Department of Agriculture cooperating. Edwin J. Jones, Director, Virginia Cooperative Extension, Virginia Tech, Blacksburg; M. Ray McKinnie, Administrator, 1890 Extension Program, Virginia State University, Petersburg.

Northern Virginia 4-H Educational and Conference Center

FY 2021 BUDGET INTENDED USE STATEMENT

The Northern Virginia 4-H Educational and Conference Center is the camping site for Madison County 4-H'ers ages 9-17 (4-H Junior Camp) and ages 5-8 (Cloverbud Camp).

Contributions are being requested to continue subsidizing the 4-H camping fees to allow more Madison County boys and girls to attend 4-H Camp. Funds are also needed for critical maintenance of facilities and replacement of camp equipment and furnishings.

- Maintain the Conference Center – Replace worn and dusty carpeting in Conference Center Auditorium and Library. Estimated cost \$30,000
- Foodservice Equipment/Refrigeration – Replace aging kitchen equipment, cooler, and freezer for improved efficiency and food safety. Estimated cost \$75,000
- Purchase an all-terrain vehicle – Four-wheel drive utility vehicle for providing medical support and transportation of non-mobile or injured program participants in remote areas on-site. Estimated cost \$25,000
- Purchase a Medical Staff Golf Cart – Reliable 4 or 6 seat electric golf cart for use by Camp Medical Staff to respond to medical needs throughout the main lodging/program areas. Estimated cost \$15,000
- Purchase a Security Gate – Keypad-entry after-hours gate to provide additional security against uninvited camp visitors. Estimated cost \$75,000
- Expanded Wi-Fi network – Expanding Wi-Fi access from one building to all lodging and meeting facilities for improved communication ability in the event of an emergency. Estimated cost \$75,000-\$100,000

The Northern Virginia 4-H Educational and Conference Center is open to all citizens of Madison County and has served as the principle camping facility for the youth of Madison County since 1981. The basic eligibility age for youth is between ages 9-17 and Cloverbud campers ages 5-8.

NORTHERN VIRGINIA 4-H EDUCATIONAL AND CONFERENCE CENTER

2020 GOALS

Prevent the increase of Jr. 4-H camping fees so we can accommodate more youth from Madison County. 4-H junior camp allows youth from Madison to participate in multi-day programs designed to develop individual and group life skills.

Continue providing educational programs for youth and adults including those who are underserved and underprivileged as well as those who have special needs i.e., children with cancer, children of military families, autistic youth, senior citizens, etc.

Maintain a safe and secure facility. Make needed repairs and ADA suitable upgrades to the Conference Center as well as dining hall and all lodges. Repair and paint all structures as needed.

Replace air conditioning units in lodges that need it or not have it. Add A/C to Peters and Rector Lodge. These lodges sleep a total of 144 youth every summer.

Upgrade and maintain the athletic fields, tennis and basketball courts, archery range and Ropes Challenge Course.

Purchase or rent all-terrain vehicles or golf carts to provide transportation for program participants who have ambulatory needs.

Raise funds to upgrade, renovate and develop the 4-H Center's James E. Swart Animal Center, located on the site and utilizing facilities of the historical US Calvary Remount Depot.

Increase new user groups from Madison that use the 4-H Center during FY 2021 by 10% and encourage schools to allow students to participate in programs meeting the SOL requirements by 5%.

NORTHERN VIRGINIA 4-H EDUCATIONAL AND CONFERENCE CENTER

2019 ACTIVITY/ACCOMPLISHMENTS

The number of participants in 4-H youth programs at the Northern Virginia 4-H Educational and Conference Center continues to increase because, in addition to 4-H junior camp, many youths are participating in education programs that are offered through The Center year-round. During 2019 new school audiences as well as church groups and civic organizations used the 4-H Center.

Many of these groups from Madison County, participated in multi-day programs designed to meet Virginia Standards of Learning. Among the programs that youth from Madison County participated in is the ropes challenge course, an experience designed to develop individual and group life-skill and emphasize the importance of cooperation and communication in achieving goals and meeting challenges. STEM programming during our 9 weeks of 4-H summer camp, assured the camp population participated in afternoon STEM focused active learning exploration activities focused on citizen science and answering the question, "*What does it mean to be a scientist?*" and engineering problems focused on answering the question, "*What does it mean to be an engineer?*"

With newly added trained staff our Resource Center provided our youth participants with valuable knowledge and skills in water and forest ecology, entomology, ornithology and wildlife exploration. Our program staff had a successful year in encouraging our participants in outdoor living skills such as orienteering, cast iron cooking, survival training and Leave No Trace. Of course, the ever-popular archery, canoeing, and hiking classes continue to assure our youth to seek out and enjoy outdoor activities.

The 4-H Center once again hosted Camp Fantastic, a camp for children living with and undergoing treatment for cancer, in late August. A team of doctors and nurses from the National Institutes of Health volunteer their time and are on-site the entire week, providing the same level of critical care available to juvenile cancer patients available in any major hospital. Camp Fantastic is sponsored by Special Love, Inc. which is headquartered in Winchester, VA. Children have attended from all over the United States over the past 36 years of the camp's history.

Nearly every weekend in 2019 was booked for conferences, youth programs or other groups at the 4-H Center. The Center continues to seek more mid-week business, especially during the winter months. Like the camping and other educational programs use of The Center by youth and adult groups, i.e., schools, churches, civic organizations, businesses, governments and more continues to increase. We are pleased with the diversity of audiences who use the 4-H Center but constantly strive to be as inclusive as we can.

Contributions from Local Governments are critical in enabling the 4-H Center to minimize program fees and provide scholarships where we can which ensures access to programs and enrichment for youth regardless of economic status. In order to continue providing programs and facilities for all audiences, including the underserved and underprivileged in Madison County, support from local governments is desperately needed. The 4-H Center respectfully requests \$750 for FY2021.



NORTHERN VIRGINIA 4-H EDUCATIONAL AND CONFERENCE CENTER

600 4-H Center Drive – Front Royal, VA 22630
Phone: (540) 635-7171 – Fax: (540) 635-6876 www.nova4h.com

Mission

The Northern Virginia 4-H Educational and Conference Center's mission is to facilitate proven experiential learning programs for youth, families, and adults that educate, inspire and connect.

Vision

The Center's vision is to improve all aspects of the world in which we live, work and play through recreation, education, leadership, and life skill development. Our vision is put into action through the support of diverse communities, impactful stewardship and the creation of meaningful relationships with those around us, making the 4-H Center a truly sustainable organization.

Core Values

Educate, Inspire, Connect

The Northern Virginia 4-H Educational Conference Center is a 501 (c) 3 tax-exempt organization and your contribution is tax deductible to the fullest extent of the law. For your records, our tax identification # is: 54-1035176.

No goods or services were provided in exchange for your contribution.

Virginia Cooperative Extension programs and employment are open to all, regardless of age, color, disability, gender, gender identity, gender expression, national origin, political affiliation, race, religion, sexual orientation, genetic information, veteran status, or any other basis protected by law. An equal opportunity/affirmative action employer. Issued in furtherance of Cooperative Extension work, Virginia Polytechnic Institute and State University, Virginia State University, and the U.S. Department of Agriculture cooperating. Edwin J. Jones, Director, Virginia Cooperative Extension, Virginia Tech, Blacksburg; M. Ray McKinnie, Administrator, 1890 Extension Program, Virginia State University, Petersburg.

Northern Virginia 4-H Educational Center

Local Gov't Allocations for Fiscal Years 2018 - 2020

County	Received FY18	Received FY19	Received FY20
ALEXANDRIA	\$ -	\$ -	\$ -
ARLINGTON	\$ -	\$ -	\$ -
CAROLINE	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
CLARKE	\$ 2,300.00	\$ 2,300.00	
CULPEPER	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
FAIRFAX	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
FAUQUIER	\$ 6,172.00	\$ 6,172.00	\$ 6,172.00
FREDERICK	\$ -	\$ -	\$ -
KING GEORGE	\$ -	\$ -	\$ -
LOUDOUN	\$ -	\$ 4,000.00	
MADISON	\$ 750.00	\$ 750.00	
ORANGE	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
PAGE	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
PRINCE WILLIAM	\$ -	\$ -	\$ -
RAPPAHANNOCK	\$ 4,000.00	\$ -	
SHENANDOAH	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
SPOTSYLVANIA	\$ 1,000.00	\$ 1,000.00	\$ 500.00
STAFFORD	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
WARREN	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
TOTAL	\$ 39,972.00	\$ 39,972.00	\$ 32,422.00

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Northern Virginia 4-H Educational & Conference Center

Profit & Loss

January through December 2019

11/11/19

Accrual Basis

	Jan - Dec 19
Ordinary Income/Expense	
Income	
40000 · REVENUE	
41000 · CONTRIBUTIONS & SUPPORT	
41100 · General Donations	29,537.09
41200 · Government Contributions	37,222.00
41300 · In-Kind Donations	12,863.68
41500 · Restricted Donations	1,000.00
41600 · Scholarships & Sponsorships	8,365.00
41700 · Special Event Donation	8,501.92
41800 · VPI Contributions	40,385.23
Total 41000 · CONTRIBUTIONS & SUPPORT	137,874.92
Total 40000 · REVENUE	137,874.92
42000 · CONFERENCES	
42010 · Conference Meals	118,229.70
42020 · Conference Lodging	107,407.00
42030 · Conference Meeting Rooms	44,687.50
42040 · Conference Shelter Rental	3,320.00
42050 · Conference Campfire Circle	740.00
42070 · Conference Amphitheater	100.00
42080 · Conference Firewood	15.00
42090 · Conference Workshops	686.00
42100 · Conference Sports Facilities	
42110 · Conference Soccer Field	15.00
Total 42100 · Conference Sports Facilities	15.00
42200 · Conference Stable	1,205.00
42201 · Conference Infirmary	1,050.00
42000 · CONFERENCES - Other	-7,585.46
Total 42000 · CONFERENCES	269,869.74
43000 · PROGRAMS	
43010 · Program Meals	11,811.00
43020 · Program Lodging	4,042.00
43030 · Program Meeting Rooms	100.00
43040 · Program Shelter	225.00
43050 · Program Campfire Circle	600.00
43070 · Program Camp Store	2,085.00
43075 · Program Concessions	6,013.58
43090 · Programs Jr. Camp	444,067.40
43095 · Program Special Camps	20,642.00
43100 · Program Courses	70,647.55
43000 · PROGRAMS - Other	-2,526.37
Total 43000 · PROGRAMS	557,707.16
44000 · POOL	6,775.00
45050 · VPI Contributed Services	10,000.00
45099 · Special Event Income	3,351.50
46000 · OTHER INCOME	
46010 · Interest Income	173.76
46020 · Miscellaneous	32,565.94
Total 46000 · OTHER INCOME	32,739.70
Total Income	1,018,318.02
Gross Profit	1,018,318.02

Northern Virginia 4-H Educational & Conference Center
Profit & Loss
 January through December 2019

11/11/19

Accrual Basis

	Jan - Dec 19
Expense	
50001 · MATERIALS & GOODS	
50100 · Food & drinks	131,229.75
50200 · Supplies, Chemical & Linens	10,616.22
50300 · Program Supplies	12,229.58
	154,075.55
Total 50001 · MATERIALS & GOODS	
60000 · PERSONNEL	
60100 · Salaries & Wages	271,597.66
60105 · Hiring Costs	309.41
60200 · Employee Appreciation	405.38
60300 · Health Insurance	2,616.49
60400 · Payroll Taxes	21,194.29
60500 · VT Staff Wages	-1,030.43
60515 · VT Staff Benefits	-792.77
60600 · Workers Compensation Insurance	9,839.04
60700 · Payroll Service Expense	867.67
60900 · Personnel Miscellaneous	1,688.96
	306,695.70
Total 60000 · PERSONNEL	
66900 · Reconciliation Discrepancies	-15.00
70000 · OPERATING EXPENSES	
70105 · Bank Fees	802.00
70107 · Copier Costs	1,987.18
70110 · Credit Card Fees	1,779.58
70210 · Contract Labor	11,775.41
70300 · Depreciation	185,803.80
70310 · Dues & Subscription	979.50
70311 · Equipment Rental	9,101.75
70315 · In-Kind Contribution Expense	4,167.73
70380 · Interest Expense - Loan	3,447.00
70390 · LOC Interest Expense	3,393.36
70400 · Licences & Fees	2,033.53
70409 · Liability Insurance	
70410 · General Liability	17,243.96
70411 · Officers & Directors Insurance	3,570.00
70409 · Liability Insurance - Other	1,005.34
	21,819.30
Total 70409 · Liability Insurance	
70412 · Marketing/Fund Raising	15.80
70415 · Office Supplies	1,918.36
70419 · Late Fees / Discount Loss	542.19
70420 · Miscellaneous	1,212.86
70500 · Postage & Shipping	520.84
70510 · Professional Fees	12,593.04
70515 · Property Insurance	8,808.03
70610 · Restricted Expenses	23,323.59
70620 · Small Equipment & Furniture	604.97
70650 · Special Event Expenses	7,576.02
70700 · Training	9,429.39
70715 · Travel/Mileage/Meals	1,103.44
70720 · Website Costs	30.34
	314,769.01
Total 70000 · OPERATING EXPENSES	
80000 · MAINTENANCE & REPAIRS	
80100 · Groundskeeping	1,650.00
80200 · Maintenance Contracts	190,209.00
80300 · Repairs & Maintenance	63,386.52
80400 · Trash Removal	7,555.00

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11/11/19

Accrual Basis

Northern Virginia 4-H Educational & Conference Center
Profit & Loss
January through December 2019

	<u>Jan - Dec 19</u>
80450 · Utilities	
80451 · Electric	88,880.78
80452 · Sewer & Water	62,099.00
80453 · Telephone	8,296.91
80454 · Gasoline	4,105.23
80455 · Heating Fuel	24,761.54
80456 · Propane	5,587.57
80457 · Diesel Fuel	80.14
Total 80450 · Utilities	193,811.17
80500 · Vehicles	12,164.33
80600 · Equipment Repair	809.29
80900 · Repair Miscellaneous	30,795.06
80000 · MAINTENANCE & REPAIRS - Other	3,459.77
Total 80000 · MAINTENANCE & REPAIRS	503,840.14
Total Expense	1,279,365.40
Net Ordinary Income	-261,047.38
Net Income	-261,047.38

Summer Programs & Camp Numbers 2010-2019	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Year-Over-Year	5 Yr Avg	10 Yr Avg
Jr-4-H Camp													
Alexandria		5	14	11	33	32	31	52	30	25	-16.67%	34	26
Arlington	98	57	37	44	58	73	73	61	52	48	-7.69%	61	60
Caroline	63	64	65	59	46	47	39	36	31	36	16.13%	38	49
Clarke	116	128	105	99	87	97	90	69	58	60	3.45%	75	91
Culpeper	113	97	90	86	93	84	77	69	53	60	13.21%	69	82
Fairfax	172	131	145	173	162	148	154	113	82	97	18.29%	119	138
Fauquier	107	136	119	136	142	142	144	179	183	146	-20.22%	155	143
Frederick	138	130	127	147	150	153	134	109	98	139	41.84%	127	133
King George	142	163	153	147	155	109	146	161	157	158	0.64%	146	149
Loudoun	184	152	173	148	162	177	180	138	140	146	4.29%	156	160
Madison	75	77	72	75	80	76	61	59	67	93	38.81%	71	74
Orange	195	175	164	143	129	103	100	88	79	100	26.58%	94	128
Page	82	81	73	71	63	70	82	64	71	87	22.54%	75	74
Prince William	141	137	158	123	142	154	157	162	157	153	-2.55%	157	148
Rappahannock	87	76	86	63	65	70	60	57	58	53	-8.62%	60	68
Shenandoah	69	75	54	47	57	54	52	59	31	39	25.81%	47	54
Spotsylvania	114	104	98	92	88	77	93	96	67	71	5.97%	81	90
Stafford	113	101	108	157	156	151	144	129	102	115	12.75%	128	128
Warren	130	134	147	141	171	166	175	158	165	150	-9.09%	163	154
Totals	2139	2023	1988	1962	2039	1983	1992	1859	1681	1776	8.65%	1858	1944
Bedspace	83.55%	79.02%	77.66%	76.64%	79.65%	77.46%	77.81%	72.62%	65.66%	69.38%	3.71%	72.59%	75.95%
Special Interest Camps													
TALT	287	296	298	265	236	209	222	199	200	127	-36.50%	191	234
WCSD Camp	34	42	38	40	43	40	46	45	41	38	-7.32%	42	41
Horse Camp	22	25	27	22	22	15	18	0	0		N/A	8	17
Cloverbud	30	40	45	41	36	52	70	55	49	36	-26.53%	52	45
Camp Corral			151	160	259	230	237	243	237		-100.00%	237	217
OMK Camp		44				28					N/A	28	36
Horse Day Camp					20	16					N/A	16	18

Summer Programs & Camp Numbers 2010-2019	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Year-Over-Year	5 Yr Avg	10 Yr Avg
Adventure Day Camps					20	86	37	0	0	25	N/A	30	28
Other/Special Interest						61	24	37	224	119	-46.88%	93	93
Totals	373	447	559	528	636	737	654	579	751	345	-54.06%	613	613
Summer Programs & Camp Grand Totals	2512	2470	2547	2490	2675	2720	2646	2438	2432	2121	7.43%	2471	2471

Cluster	2015	2016	2017	2018	2019	Year-Over-Year	5 Yr Avg
Orange/Madison	179 56%	161 50%	147 46%	146 46%	193 60%	32.19%	165
Loudoun/Fauquier	319 100%	324 101%	317 99%	323 101%	292 91%	-9.60%	315
Frederick/Page	223 70%	216 68%	173 54%	169 53%	226 71%	33.73%	201
Fairfax/Alexandria/Arlington	253 79%	258 81%	226 71%	164 51%	170 53%	3.66%	214
Clarke/Warren	263 82%	265 83%	227 71%	223 70%	210 66%	-5.83%	238
KG/Spotsy/Caroline (Spotsy left	233 73%	278 87%	293 92%	255 80%	192 60%		250
Prince William/Stafford	305 95%	301 94%	291 91%	259 81%	268 84%	3.47%	285
Culpeper/Shenandoah/Stafford	208 65%	189 59%	185 58%	142 44%	281 88%	97.89%	201
TOTALS	1983	1992	1859	1681	1832	8.98%	1869

Campers Beds Filled Campers Beds Filled

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the **2018** calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NORTHERN VIRGINIA 4-H EDUCATIONAL AND CONFERENCE CENTER INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 600 4-H CENTER DRIVE City or town, state or province, country, and ZIP or foreign postal code FRONT ROYAL, VA 22630 F Name and address of principal officer: TOBIN SMITH 600 4-H CENTER DRIVE, FRONT ROYAL, VA 22630	D Employer identification number 22-455176 E Telephone number 540-635-7171 G Gross receipts \$ 1,289,816. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.NOVA4H.COM		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
		L Year of formation: 1976 M State of legal domicile: VA

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: TO PROVIDE RECREATIONAL AND EDUCATIONAL FACILITIES FOR 4-H AFFILIATED YOUTH PROGRAMS.			
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	11	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11	
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	63	
	6	Total number of volunteers (estimate if necessary)	6	67	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
	7b	Net unrelated business taxable income from Form 990-T, line 38	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
	9	Program service revenue (Part VIII, line 2g)	148,974.	173,910.	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,272,282.	1,100,100.	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,168.	1,043.	
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,200.	13,841.	
			1,425,624.	1,288,894.	
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
		14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	850,475.	519,427.
		16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
		b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 3,253.		
		17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,009,926.	936,983.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,860,401.	1,456,410.	
19		Revenue less expenses. Subtract line 18 from line 12	-434,777.	-167,516.	
Net Assets or Fund Balances		20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	2,307,674.	2,320,633.	
	22	Net assets or fund balances. Subtract line 21 from line 20	72,413.	252,888.	
		2,235,261.	2,067,745.		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer TOBIN SMITH, PRESIDENT Type or print name and title	Date 4-30-19
Paid Preparer Use Only	Print/Type preparer's name JENNIFER R. FILES, CPA	Preparer's signature JENNIFER R. FILES, CPA
	Firm's name ▶ YOUNT, HYDE & BARBOUR, P.C. Firm's address ▶ P.O. BOX 2560 WINCHESTER, VA 22604-1760	Date 4-30-19 Check if self-employed <input type="checkbox"/> PTIN P01275752 Firm's EIN ▶ ** - *** 9263 Phone no. 540-662-3417

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III []

1 Briefly describe the organization's mission:

THE NORTHERN VIRGINIA 4-H EDUCATIONAL CENTER, INC. IS DEDICATED TO ENRICHING THE DEVELOPMENT OF YOUTH THROUGH INNOVATIVE 4-H CAMPING/TRAINING/LEADERSHIP PROGRAMS. IN ADDITION THE CENTER OFFERS SPECIAL CAMPING, RETREATING AND EDUCATIONAL EXPERIENCES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,288,764. including grants of \$) (Revenue \$ 1,114,863.)

THE CENTER IS OPEN DAILY YEAR-ROUND FOR PUBLIC RECREATION AT LITTLE OR NO COST.

MID-WEEK DURING THE SUMMER MONTHS IS DEDICATED TO 4-H CAMPING PROGRAMS-WEEK LONG CAMPS FOR 4-H AFFILIATED YOUTHS, EDUCATIONAL CONFERENCES, AND MEETINGS; EDUCATIONAL RECREATIONAL FACILITY-INCLUDING: POOL, LAKE, SHOOTING RANGE AND OTHER RECREATIONAL FACILITIES. THE FACILITY IS AVAILABLE TO OTHER GROUPS, LARGE OR SMALL, ON WEEKENDS AND NON-SUMMER MONTHS FOR SEMINARS, CONFERENCES, WORKSHOPS, MEETINGS AND RETREATS. COMPLETE SERVICES INCLUDE DORMITORY LODGING, FOOD SERVICE, PROGRAM ASSISTANCE AND THE USE OF ALL RECREATIONAL FACILITIES.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,288,764.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

NORTHERN VIRGINIA 4-H EDUCATIONAL AND
 CONFERENCE CENTER INC

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Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		63
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		7d
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1a			
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official		X
15b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records **THE ORGANIZATION - 540-635-7171**
600 4-H CENTER DRIVE, FRONT ROYAL, VA 22630

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TOBIN SMITH PRESIDENT	3.00	X		X				0.	0.	0.
(2) ANN MARLOW SECRETARY	1.00	X		X				0.	0.	0.
(3) KACI DANIEL DIRECTOR	1.00	X						0.	0.	0.
(4) ALYSSA WALDEN DIRECTOR	1.00	X						0.	0.	0.
(5) JENNIFER MONTGOMERY DIRECTOR	1.00	X						0.	0.	0.
(6) JOHN W. MCCARTHY VICE PRESIDENT	2.00	X		X				0.	0.	0.
(7) LAURA GALANTE DIRECTOR	1.00	X						0.	0.	0.
(8) KIM MONROE DIRECTOR	1.00	X						0.	0.	0.
(9) JAY ROBINSON DIRECTOR	3.00	X						0.	0.	0.
(10) TAMMY HENRY DIRECTOR	1.00	X						0.	0.	0.
(11) STEPHEN JEROME DIRECTOR	1.00	X						0.	0.	0.

NORTHERN VIRGINIA 4-H EDUCATIONAL AN
CONFERENCE CENTER INC

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns					
	b	Membership dues					
	c	Fundraising events					
	d	Related organizations					
	e	Government grants (contributions)	39,922.				
	f	All other contributions, gifts, grants, and similar amounts not included above	133,988.				
	g	Noncash contributions included in lines 1a-1f: \$	2,134.				
	h	Total. Add lines 1a-1f	173,910.				
	Program Service Revenue	2 a	4-H CAMP FEES	900099	635,491.	635,491.	
b		CONFERENCE FEES	721000	457,384.	457,384.		
c		POOL FEES	900099	6,940.	6,940.		
d		RENTAL INCOME	900099	285.	285.		
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f	1,100,100.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,043.		1,043.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
			b	Less: rental expenses			
			c	Rental income or (loss)			
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
			b	Less: cost or other basis and sales expenses			
			c	Gain or (loss)			
	d	Net gain or (loss)					
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	0.			
			b	Less: direct expenses	922.		
c			Net income or (loss) from fundraising events		-922.		-922.
9 a	Gross income from gaming activities. See Part IV, line 19	a					
		b	Less: direct expenses				
		c	Net income or (loss) from gaming activities				
10 a	Gross sales of inventory, less returns and allowances	a					
		b	Less: cost of goods sold				
		c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue			Business Code				
11 a	OTHER INCOME	900099	14,763.	14,763.			
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		14,763.				
12	Total revenue. See instructions		1,288,894.	1,114,863.	0.	121.	

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	456,085.	376,370.	77,485.	2,230.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	28,673.	17,364.	10,828.	481.
10 Payroll taxes	34,669.	29,652.	4,908.	109.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	8,000.	1,206.	6,794.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	3,700.	558.	3,142.	
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	233,032.	195,747.	37,285.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	198,550.	190,608.	7,942.	
23 Insurance	44,321.	38,241.	5,966.	114.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PROGRAM SUPPLIES	201,101.	201,101.		
b REPAIRS AND MAINTENANCE	164,075.	161,582.	2,493.	
c OTHER COSTS	50,276.	42,407.	7,550.	319.
d CONTRACT LABOR	33,928.	33,928.		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,456,410.	1,288,764.	164,393.	3,253.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	126,401.	1	225,415.
	2	Savings and temporary cash investments	120,410.	2	83,367.
	3	Pledges and grants receivable, net		3	34,065.
	4	Accounts receivable, net	3,034.	4	12,394.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	20,911.	8	14,232.
	9	Prepaid expenses and deferred charges	12,204.	9	7,831.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 9,313,367.		
	b	Less: accumulated depreciation	10b 7,377,409.	2,017,343.	10c 1,935,958.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	7,371.	15	7,371.
16	Total assets. Add lines 1 through 15 (must equal line 34)	2,307,674.	16	2,320,633.	
Liabilities	17	Accounts payable and accrued expenses	70,771.	17	149,264.
	18	Grants payable		18	
	19	Deferred revenue	1,247.	19	13,624.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	395.	23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	90,000.
	26	Total liabilities. Add lines 17 through 25	72,413.	26	252,888.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	1,976,500.	27	1,776,899.
	28	Temporarily restricted net assets	29,761.	28	61,846.
	29	Permanently restricted net assets	229,000.	29	229,000.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	2,235,261.	33	2,067,745.	
34	Total liabilities and net assets/fund balances	2,307,674.	34	2,320,633.	

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,288,894.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,456,410.
3	Revenue less expenses. Subtract line 2 from line 1	3	-167,516.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,235,261.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,067,745.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	180,797.	173,461.	173,974.	148,974.	173,910.	851,116.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	30,000.	30,000.	30,000.			90,000.
4 Total. Add lines 1 through 3	210,797.	203,461.	203,974.	148,974.	173,910.	941,116.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						941,116.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	210,797.	203,461.	203,974.	148,974.	173,910.	941,116.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	5,462.	3,140.	2,622.	2,168.	1,043.	14,435.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)				15,958.	14,763.	30,721.
11 Total support. Add lines 7 through 10						986,272.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	95.42 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	96.53 %
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

Schedule A (Form 990 or 990-EZ) 2018

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2018 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1	Distributable amount for 2018 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2018		
a	From 2013		
b	From 2014		
c	From 2015		
d	From 2016		
e	From 2017		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2018 distributable amount		
i	Carryover from 2013 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
4	Distributions for 2018 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2018 distributable amount		
c	Remainder. Subtract lines 4a and 4b from 4.		
5	Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2019. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2014		
b	Excess from 2015		
c	Excess from 2016		
d	Excess from 2017		
e	Excess from 2018		

Schedule A (Form 990 or 990-EZ) 2018

NORTHERN VIRGINIA 4-H EDUCATION AND

Schedule A (Form 990 or 990-EZ) 2018 CONFERENCE CENTER INC

** - ***5176 Page 8

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Lined area for supplemental information.

Schedule B

(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Name of the organization

**NORTHERN VIRGINIA 4-H EDUCATIONAL AND
CONFERENCE CENTER INC**

Employer identification number

**** - *** 5176**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2018)

Name of organization

Employer identification number

**NORTHERN VIRGINIA 4-H EDUCATIONAL AND
CONFERENCE CENTER INC**

**** - *** 5176**

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	COUNTY OF FAUQUIER 320 HOSPITAL DRIVE, SUITE 24 WARRENTON, VA 20186	\$ 6,172.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	COUNTY OF FAIRFAX, DEPT. OF MGMT & BUDGET 12000 GOVERNMENT CENTER PARKWAY, SUITE 561 FAIRFAX, VA 22035	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	LAURA GALANTE 11450 SENECA VIEW WAY GREAT FALLS, VA 22066	\$ 5,950.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	LANTZ CONSTRUCTION CO. OF WINCHESTER 221 AVIATION DRIVE WINCHESTER, VA 22602	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization NORTHERN VIRGINIA 4-H EDUCATIONAL AND CONFERENCE CENTER INC	Employer identification number **-***5176
--	---

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization

Employer identification number

NORTHERN VIRGINIA 4-H EDUCATIONAL AND CONFERENCE CENTER INC

** - ***5176

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ Use duplicate copies of Part III if additional space is needed.

Table with 4 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held.

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

Table with 4 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held.

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

Table with 4 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held.

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

Table with 4 columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held.

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statement

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization **NORTHERN VIRGINIA 4-H EDUCATIONAL AND CONFERENCE CENTER INC**

Employer identification number
-*5176

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2018

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Temporarily restricted endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		229,000.		229,000.
b Buildings		8,255,934.	6,704,933.	1,551,001.
c Leasehold improvements				
d Equipment		611,063.	485,711.	125,352.
e Other		217,370.	186,765.	30,605.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,935,958.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) SECURED NOTE PAYABLE TO VIRGINIA	
(3) TECH FOUNDATION	90,000.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	
	90,000.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,404,904.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	116,010.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	116,010.	
3	Subtract line 2e from line 1	3	1,288,894.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,288,894.	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,572,420.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	116,010.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	116,010.	
3	Subtract line 2e from line 1	3	1,456,410.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,456,410.	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

FORM 990, SCHEDULE D, PART XI LINE 2B AND PART XII LINE 2A

THE CENTER HAS AN ADMINISTRATIVE AGREEMENT WITH THE COOPERATIVE EXTENSION SERVICE OF VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY. THE EXTENSION PROVIDED IN-KIND SALARIES, WAGES AND BENEFITS OF \$54,579 AND IN-KIND CONSULTANT FEES OF \$61,431.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

**NORTHERN VIRGINIA 4-H EDUCATIONAL AND
CONFERENCE CENTER INC**

Employer identification number
**** - ***5176**

FORM 990, PART VI, SECTION B, LINE 11B:

**A COPY OF THE FORM 990 IS PROVIDED TO THE BOARD OF DIRECTORS FOR REVIEW AND
APPROVAL BEFORE FILING WITH THE IRS.**

FORM 990, PART VI, SECTION B, LINE 12C:

**PERSONS COVERED BY THE CONFLICT OF INTEREST POLICY WILL ANNUALLY DISCLOSE
OR UPDATE TO THE PRESIDENT OF THE BOARD OF DIRECTORS THEIR INTERESTS THAT
COULD GIVE RISE TO CONFLICTS OF INTEREST. FOR EACH INTEREST DISCLOSED THE
PRESIDENT WILL DETERMINE WHAT ACTION NEEDS TO BE TAKEN.**

FORM 990, PART VI, SECTION C, LINE 19:

**THE CENTER MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND
FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.**

FORM 990, PART XII, LINE 2C:

**THE CENTER HAS NOT CHANGED ITS OVERSIGHT PROCESS OF THE AUDIT OF ITS
FINANCIAL STATEMENTS OR SELECTION OF AN INDEPENDENT ACCOUNTANT DURING
THE TAX YEAR.**

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

MAR 05 2013

NORTHERN VIRGINIA 4-H EDUCATIONAL
AND CONFERENCE CENTER INC
600 4-H CENTER DR
FRONT ROYAL, VA 22630

Employer Identification Number:
54-1035176
DLN:
17053139317022
Contact Person:
MICHELLE A GLUTZ ID# 31213
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990 Required:
Yes
Effective Date of Exemption:
May 15, 2012
Contribution Deductibility:
Yes
Addendum Applies:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

NORTHERN VIRGINIA 4-H EDUCATIONAL

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in dark ink, appearing to read "Holly O. Paz". The signature is somewhat stylized and slightly slanted.

Holly O. Paz
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

NORTHERN VIRGINIA 4-H EDUCATIONAL

Our records show that you were previously tax-exempt as a subordinate under group exemption number 2704. Because you applied for and have been granted your own individual tax-exempt status, you no longer rely on your affiliation with a parent organization for recognition of your tax-exemption and will be listed individually in the Exempt Organizations Select Check (Pub. 78 data).

If, in the future, you choose to become a subordinate under a group ruling, you will lose your individual recognition of tax-exempt status and will no longer appear in the Exempt Organizations Select Check (Pub. 78 data). Moreover, if you become a subordinate under a group ruling and your parent organization loses its tax-exempt status, you also will lose your exempt status. To reestablish your individual tax-exemption after rejoining a group exemption, you will be required to reapply and pay the appropriate user fee.

Letter 947 (DO/CG)

