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TO: Political Subdivisions Participating in the VRS and of School Divisions with Nonprofessional Employees Participating in the VRS

FROM: Barry C. Faison  
Chief Financial Officer

DATE: April 20, 2020

SUBJECT: GASB Statement No. 68 Report Prepared as of June 30, 2019

Enclosed you will find the agency-level GASB Statement No. 68 report prepared for your agency by Cavanaugh Macdonald Consulting, LLC, the Virginia Retirement System actuary. This report was prepared as of June 30, 2019 (the Measurement Date).

The other information related to the GASB 68 reporting for your FY 2020 financial statements has been developed and will be posted to the Employer section of the VRS website as soon as it is available, but no later than the end of June. Below is the link to that information:

<https://employers.varetire.org/financial-reporting/vrs-guidlines-and-resources.html>

This information is organized in four sections to make it easier to locate the specific items you need.

- **GASB 68 Reports with Audit Opinions** – This section includes the audit reports from the Auditor of Public Accounts (APA) on the information for the State, Teacher and Political Subdivision Plans as well as the audit report on VRS management's assertions related to the census data used in the reports.
- **Sample Journal Entries** – This section includes a reconciliation of the data to be recorded to capture the GASB 68 net pension liability. It also includes sample journal entries necessary to record the GASB 68 activity for the plan year ended June 30, 2019.
- **Sample Note Disclosures** – This section includes sample disclosures necessary to record the GASB 68 plan information and other required items for the plan year ended June 30, 2019. If you have to report information for both your share of the Teacher Plan and your Political Subdivision Plan for your non-professional school division employees, some of the disclosures are duplicative and will only need to appear once in your financial statements.
- **Analysis of 2019 Net Pension Liability** – This section contains a reconciliation of the beginning Net Pension Liability (NPL) at June 30, 2018 to the ending NPL at June 30, 2019. It also includes the majority of the information you will need to make the journal entries related to the recognition of your Net Pension Liability and the related Deferred Outflows and Inflows of Resources.

VRS has also prepared OPEB documents, including GASB 75 reports with an audit opinion, sample journal entries, sample note disclosures, and an analysis of the net OPEB liability for each of the OPEB plans. We also expect those items to be posted no later than the end of July. Below is the link to that information:

<https://employers.varetire.org/financial-reporting/vrs-guidlines-and-resources-opeb.html>

We expect to also distribute a hard copy of the GASB 68 report for your agency. If you have any questions concerning the information included in the report, please call me at (804) 344-3128 or email at [bfaison@varetire.org](mailto:bfaison@varetire.org).



# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

May 1, 2019

Steven Truitt  
County Administrator  
55117: Carroll County  
605-1 Pine Street  
Hillsville, VA 24343

Dear Employer:

Presented in this report is information to assist your Political Subdivision in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 for the fiscal year ending June 30, 2019 (Reporting Date) with respect to its participation in the Virginia Retirement System. This report has been prepared as of June 30, 2018 (the Measurement Date).

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2017. The valuation was based upon data, furnished by the Virginia Retirement System staff, concerning active, inactive and retired members along with pertinent financial information. We have prepared, and provided separately, an actuarial valuation report as of June 30, 2017 for your Political Subdivision. Please refer to the individual report for the valuation results, summary of actuarial assumptions and methods, and plan provisions for your Political Subdivision plan.

The projection of cash flows used to determine the discount rate assumed that plan 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 and the member rate. The employer projected contributions reflect the funding policy adopted by the Board of Trustees in June 2013 which includes an additional funding contribution, which is the additional contribution rate needed to allow for the use of the 7.00% investment rate of return as the single equivalent investment return assumption for purposes of the GASB 67/68 statements.

To the best of our knowledge, this report is complete and accurate. The necessary calculations were performed by, and under the supervision of, independent actuaries who are members of the American Academy of Actuaries with experience in performing valuations for public retirement systems.



The calculations were prepared in accordance with the principles of practice prescribed by the Actuarial Standards Board and, in our opinion, meet the requirements of GASB 68.

The actuarial calculations were performed by qualified actuaries according to generally accepted actuarial procedures and methods. The calculations are based on the current provisions of the System and on actuarial assumptions that are, individually and in the aggregate, internally consistent and reasonably based on the actual experience of the System. In addition, the calculations were completed in compliance with the laws governing the System. The undersigned are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Since the potential impact of such factors is outside the scope of a normal annual actuarial valuation, an analysis of the range of results is not presented herein.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'L. Langer'.

Larry Langer, ASA, FCA, EA, MAAA  
Principal and Consulting Actuary

A handwritten signature in black ink, appearing to read 'John Garrett'.

John Garrett, ASA, FCA, MAAA  
Principal and Consulting Actuary

A handwritten signature in black ink, appearing to read 'Micki R. Taylor'.

Micki R. Taylor, ASA, FCA, EA, MAAA  
Consulting Actuary

**VIRGINIA RETIREMENT SYSTEM  
GASB STATEMENT NO. 68  
PREPARED AS OF JUNE 30, 2018**



**Carroll County (55117)**

**Paragraph 40(c) Membership as of the Valuation Date of June 30, 2017**

	<b>Number</b>
Inactive Members or Their Beneficiaries	
Currently Receiving Benefits	128
Inactive Members	
Vested	18
Non-Vested	26
LTD	0
Active Elsewhere in VRS	<u>60</u>
Total Inactive Members	104
Active Members	186
Total	418

**Paragraph 42(g) Sensitivity of the NPL to Changes in the Discount Rate**

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Plan's Net Pension Liability	\$9,925,742	\$5,271,991	\$1,408,685

**VIRGINIA RETIREMENT SYSTEM  
GASB STATEMENT NO. 68  
PREPARED AS OF JUNE 30, 2018**



Carroll County (55117)  
(continued)

**Paragraph 44 Schedule of Changes in the Net Pension Liability**

	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a) – (b)</b>
Balances at June 30, 2017	\$35,220,620	\$29,326,618	\$5,894,002
Changes for the year:			
Service cost	743,983		743,983
Interest	2,404,893		2,404,893
Changes in benefit terms	0		0
Changes of assumptions	0		0
Difference between expected and actual experience	(384,149)		(384,149)
Contributions - employer		861,318	(861,318)
Contributions - employee		383,656	(383,656)
Net investment income		2,162,394	(2,162,394)
Benefit payments, including refunds of employee contributions	(1,730,025)	(1,730,025)	0
Administrative expense		(18,707)	18,707
Other changes	0	(1,923)	1,923
Net changes	1,034,702	1,656,713	(622,011)
Balances at June 30, 2018	\$36,255,322	\$30,983,331	\$5,271,991

**VIRGINIA RETIREMENT SYSTEM  
GASB STATEMENT NO. 68  
PREPARED AS OF JUNE 30, 2018**



**Carroll County (55117)**  
(continued)

**Paragraph 45(a) Roll Forward of the Total Pension Liability**

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2017	\$34,861,602	\$34,861,602	\$35,220,620
(b) Entry Age Normal Cost for the period June 30, 2017 – June 30, 2018	695,311	695,311	695,311
(c) Actual Benefit Payments and Refunds for the period June 30, 2017– June 30, 2018	1,730,025	1,730,025	1,730,025
(d) Changes in Benefit Terms	0	0	0
(e) TPL as of June 30, 2018 = $[(a) + (b)] \times (1.07) - [(c) \times (1.035)] + (d)$	\$36,255,322	\$36,255,322	\$36,639,471
(f) Changes in Assumptions		0	
(g) Difference Between Expected and Actual Experience			(384,149)

**VIRGINIA RETIREMENT SYSTEM  
GASB STATEMENT NO. 68  
PREPARED AS OF JUNE 30, 2018**



**Carroll County (55117)**  
(continued)

**Paragraph 45(h) Summary of Deferred Inflows and Outflows of Resources**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$142,864	\$483,564
Changes of assumptions	0	84,292
Net difference between projected and actual earnings on plan investments	0	258,565
Employer contributions subsequent to the Measurement Date*	—	
Total	<u>\$142,864</u>	<u>\$826,421</u>

\*Contributions after the measurement date are employer provided data that will be reported directly by the employers.

**Paragraph 45(i) Schedule of Amortization of Deferred (Inflows) and Outflows of Resources**

Reporting Date Ending June 30:	
2020	(35,002)
2021	(242,062)
2022	(381,047)
2023	(25,446)
2024	0
Thereafter	0

**VIRGINIA RETIREMENT SYSTEM  
GASB STATEMENT NO. 68  
PREPARED AS OF JUNE 30, 2018**



**Carroll County (55117)**  
(continued)

**PENSION EXPENSE**

Service Cost	\$743,983
Interest on the total pension liability	\$2,404,893
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	\$(102,167)
Expensed portion of current-period changes of assumptions	0
Member contributions	\$(383,656)
Projected earnings on plan investments	\$(2,035,164)
Expensed portion of current-period differences between actual and projected earnings on plan investments	\$(25,446)
Administrative expense	\$18,707
Other	\$1,923
Recognition of beginning deferred outflows of resources as pension expense	\$611,928
Recognition of beginning deferred inflows of resources as pension expense	\$(817,084)
<b>Pension Expense</b>	<b><u>\$417,917</u></b>

*Methods and assumptions used in calculations of actuarially determined contributions:*

Actuarial cost method	Entry Age
Amortization method	Level percent closed
Remaining amortization period	26, 20, 19, 18 and 17 years
Asset valuation method	5-year smoothed market
Actuarial assumptions:	
Investment rate of return*	7.00%
Projected salary increases*	3.5 – 5.35%
*Includes inflation at	2.5%
Cost-of-living adjustments	2.25 – 2.5%





		Increase / Decrease in Pension Expense Year Ending Measurement Date June 30							
Year		(Gain) / Loss	Recognition Period (Years)	2018	2019	2020	2021	2022	Thereafter
2013 – 2014	Experience	\$ 0	0.00	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2013 – 2014	Assumptions	0	0.00	0	0	0	0	0	0
2013 – 2014	Investment	(1,958,869)	5.00	(391,773)	0	0	0	0	0
2014 – 2015	Experience	597,228	4.32	138,247	44,240	0	0	0	0
2014 – 2015	Assumptions	0	0.00	0	0	0	0	0	0
2014 – 2015	Investment	609,896	5.00	121,979	121,980	0	0	0	0
2015 – 2016	Experience	321,083	4.33	74,153	74,153	24,471	0	0	0
2015 – 2016	Assumptions	0	0.00	0	0	0	0	0	0
2015 – 2016	Investment	1,387,747	5.00	277,549	277,549	277,551	0	0	0
2016 – 2017	Experience	(409,398)	3.94	(103,908)	(103,908)	(97,674)	0	0	0
2016 – 2017	Assumptions	(171,190)	3.94	(43,449)	(43,449)	(40,843)	0	0	0
2016 – 2017	Investment	(1,389,769)	5.00	(277,954)	(277,954)	(277,954)	(277,953)	0	0
2017 – 2018	Experience	(384,149)	3.76	(102,167)	(102,167)	(102,167)	(77,648)	0	0
2017 – 2018	Assumptions	0	0.00	0	0	0	0	0	0
2017 – 2018	Investment	(127,230)	5.00	(25,446)	(25,446)	(25,446)	(25,446)	(25,446)	0
				\$ (332,769)	\$ (35,002)	\$ (242,062)	\$ (381,047)	\$ (25,446)	\$ 0



		Amounts Recognized in Pension Expense Through Reporting Date June 30, 2019				
		Losses (a)	(Gains) (b)	(c)	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2013 – 2014	Experience	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2013 – 2014	Assumptions	0	0	0	0	0
2013 – 2014	Investment	0	(1,958,869)	(1,958,869)	0	0
2014 – 2015	Experience	597,228	0	552,988	44,240	0
2014 – 2015	Assumptions	0	0	0	0	0
2014 – 2015	Investment	609,896	0	487,916	121,980	0
2015 – 2016	Experience	321,083	0	222,459	98,624	0
2015 – 2016	Assumptions	0	0	0	0	0
2015 – 2016	Investment	1,387,747	0	832,647	555,100	0
2016 – 2017	Experience	0	(409,398)	(207,816)	0	(201,582)
2016 – 2017	Assumptions	0	(171,190)	(86,898)	0	(84,292)
2016 – 2017	Investment	0	(1,389,769)	(555,908)	0	(833,861)
2017 – 2018	Experience	0	(384,149)	(102,167)	0	(281,982)
2017 – 2018	Assumptions	0	0	0	0	0
2017 – 2018	Investment	0	(127,230)	(25,446)	0	(101,784)
				\$ (841,094)	\$ 819,944	\$ (1,503,501)

### Initial Claims by County/City

FIPS	COUNTY	March 14 Claims	March 21 Claims	March 28 Claims	April 4 Claims	April 11 Claims	April 18 Claims	April 25 Claims	Total
21	Bland	1	13	50	62	56	55	33	270
35	Carroll	115	175	589	626	513	305	233	2,556
63	Floyd	2	56	210	242	163	115	105	893
71	Giles	1	66	241	207	143	109	166	933
77	Grayson	39	26	92	147	108	66	56	534
121	Montgomery	10	369	1,171	1,138	753	606	569	4,616
155	Pulaski	7	80	496	478	285	213	230	1,789
173	Smyth	8	65	214	365	310	193	132	1,287
191	Washington	9	183	522	706	603	365	253	2,641
197	Wythe	8	144	450	559	484	293	206	2,144
520	Bristol	7	105	186	229	210	133	121	991
640	Galax	27	4	11	4	5	1	6	58
750	Radford	8	93	349	317	244	172	189	1,372
	<b>NRMR WDA</b>	<b>242</b>	<b>1,379</b>	<b>4,581</b>	<b>5,080</b>	<b>3,877</b>	<b>2,626</b>	<b>2,299</b>	<b>20,084</b>

# Initial Claims by Workforce Area

Workforce Area	March 14 Claims	March 21 Claims	March 28 Claims	April 4 Claims	April 11 Claims	April 18 Claims	April 25 Claims	Total
XI: Northern Virginia	303	8,455	23,290	38,656	26,354	20,648	17,214	134,920
XVI: Hampton Roads	313	7,475	16,393	20,180	13,963	11,231	10,318	79,873
IX: Capital Region Workforce Partnership	305	7,919	14,916	18,709	12,754	10,800	8,843	74,246
XIV: Greater Peninsula	151	3,433	7,568	9,663	6,611	5,275	4,755	37,456
IV: Shenandoah Valley	119	2,598	6,270	7,843	5,623	4,703	3,690	30,846
XIII: Bay Consortium	109	2,141	5,976	7,617	4,843	3,940	3,595	28,221
VI: Piedmont Workforce Network	77	2,373	4,878	6,288	3,992	3,141	2,683	23,432
III: Western Virginia	83	1,593	4,433	4,704	3,778	2,635	2,984	20,210
II: New River/Mt. Rogers	242	1,379	4,581	5,080	3,877	2,626	2,299	20,084
XII: Alexandria/Arlington	52	1,646	3,435	5,062	3,792	2,836	2,358	19,181
VII: Region 2000/Central Virginia	84	1,203	2,882	3,357	2,376	1,904	1,736	13,542
XVII: West Piedmont	68	625	3,477	2,807	2,170	1,466	1,324	11,937
XV: Crater Area	58	922	2,150	2,462	1,829	1,608	1,554	10,583
I: Southwest Virginia	51	354	1,119	1,918	1,681	1,039	740	6,902
VIII: South Central	39	476	1,542	1,670	1,240	1,052	870	6,889

## Initial Claims by SOC Codes by Workforce Area (LWDA)

SOC Code	SOC Title	II: New River/Mt. Rogers
11	Management Occupations	1,803
13	Business and Financial Operations Occupations	306
15	Computer and Mathematical Occupations	214
17	Architecture and Engineering Occupations	448
19	Life, Physical, and Social Science Occupations	220
21	Community and Social Service Occupations	348
23	Legal Occupations	45
25	Educational Instruction and Library Occupations	676
27	Arts, Design, Entertainment, Sports, and Media C	583
29	Healthcare Practitioners and Technical Occupatic	1,132
31	Healthcare Support Occupations	1,000
33	Protective Service Occupations	155
35	Food Preparation and Serving Related Occupatio	4,861
37	Building and Grounds Cleaning and Maintenance	659
39	Personal Care and Service Occupations	1,902
41	Sales and Related Occupations	1,959
43	Office and Administrative Support Occupations	2,820
45	Farming, Fishing, and Forestry Occupations	77
47	Construction and Extraction Occupations	960
49	Installation, Maintenance, and Repair Occupatio	1,365
51	Production Occupations	5,635
53	Transportation and Material Moving Occupation	1,746
55	Military Specific Occupations	n.d.

Source: Virginia Employment Commission

n.d. is not disclosed

\*Aggregate Initial Claims for March 1, 2020-April 25, 2020

\*\*SOC Codes are self reported

\*\*\*When totaled will not match state totals due to nonresponse or undefined codes

### Continued Claims by County/City

FIPS	COUNTY	April 18 Continued Claims	April 25 Continued Claims
21	Bland	155	220
35	Carroll	1,768	2,112
63	Floyd	525	595
71	Giles	622	760
77	Grayson	344	413
121	Montgomery	2,463	2,990
155	Pulaski	1,708	1,993
173	Smyth	762	978
191	Washington	1,421	1,728
197	Wythe	1,524	1,904
520	Bristol	447	543
640	Galax	38	43
750	Radford	792	980

### Continued Claims by Workforce Area

Workforce Area	April 18 Claims	April 25 Claims
XI: Northern Virginia	58,232	75,955
XVI: Hampton Roads	39,149	49,507
IX: Capital Region Workforce Partnership	37,826	47,556
XIV: Greater Peninsula	19,111	24,179
IV: Shenandoah Valley	15,839	20,271
XIII: Bay Consortium	14,258	17,722
II: New River/Mt. Rogers	12,569	15,259
VI: Piedmont Workforce Network	12,024	14,931
III: Western Virginia	10,643	13,100
XII: Alexandria/Arlington	7,380	9,677
XVII: West Piedmont	7,186	8,584
VII: Region 2000/Central Virginia	6,944	8,437
XV: Crater Area	5,344	6,970
VIII: South Central	3,961	4,906
I: Southwest Virginia	3,958	4,901

**\*Source: Virginia Employment Commission**

**\*\*New data will be released every Thursday**

**\*\*\*Reported state totals will vary because of interstate**

**\*\*\*\*For state totals, please refer to the Unemployment Claims**

**Press Release on the VEC website, [vec.virginia.gov](http://vec.virginia.gov), or**

**Department of Labor,**

**<https://oui.doleta.gov/unemploy/claims.asp>**

## *Finding a way...*

**April 2020**

### **Older Americans Month May 2020**

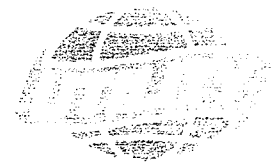
Every year in May, Older Americans Month recognizes the contributions of older adults across the nation. While raising families and building careers, older Americans also gave back to their communities in a variety of ways. The theme this year is ***Make Your Mark***.

This theme was selected to encourage and celebrate countless contributions that older adults make to our communities. Their time, experience, and talents benefit family, peers, and neighbors every day. Communities, organizations, and individuals of all ages are also making their marks. This year's theme highlights the difference *everyone* can make – in the lives of older adults, in support of caregivers, and to strengthen communities.

Our communities and our world look remarkably different at this time, but we can still make a difference in the lives of the older population. There is no better time to call an isolated senior than now! We are alone together as we go through this pandemic. We at District Three encourage everyone to "Make Your Mark" in the lives of your neighbors and make a difference as we navigate these difficult times. **#makeyourmark #alonetgether**

### **Partnership to Battle Isolation**

District Three has partnered with Utility Trailer Manufacturing in Atkins, Virginia to provide "Utility Care Bags" for seniors in need during the COVID-19 pandemic.



The Utility Employee Changing Communities (UECC) Program has graciously donated funds to allow District Three to purchase bags and fill them with a variety of personal care items as well as items to help combat social isolation.

The bags will include items such as toilet paper, food items, puzzle and activity books, hand wipes, soap, tissues, etc. District Three sincerely appreciates the employees of Utility Trailer for their partnership in sending these bags out to vulnerable seniors.



include Home Delivered Meals (also known as Meals-on-Wheels), Congregate Meals, Care Management, Guardianship, and Transportation.

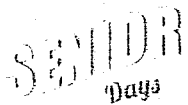
Services provided include Home Delivered Meals, Chore and Residential Repair, Homemaker Services, Elder Abuse Prevention, Emergency Financial Assistance, Information and Assistance, Legal Assistance, Long Term Care Coordination, Ombudsman, Public Information, Respite Care, Insurance Counseling, Patrol (Medicare fraud prevention), Guardianship, Chronic Disease and Pain Self-Management Programs, A Matter Of Balance, Money Management and Veterans Fiduciary Program, Caregiver Counseling, and Volunteer Services.

District Three's service area includes the counties of Bland, Carroll, Grayson, Smyth, Washington, and Wythe, and the cities of Bristol and Galax, Virginia.

The public is invited to send comments about these or other needed services to District Three Governmental Cooperative, 4453 Lee Highway, Marion, VA 24354.

## **Senior Days**

Due to the current Coronavirus Pandemic, plans for Seniors Days throughout the district have been put on hold. Senior Days are coordinated by committees comprised of agencies that serve older Virginians. These events are designed to honor our seniors and provide them with a day of fun activities, entertainment, vendors, and food. These events also provide a means to gather vital information about services available to seniors in the community. As time progresses, and stay-at-home orders are lifted, we will communicate the status of any Senior Days that will be held later in the summer.



## **Public Guardianship Program**

The Public Guardianship Program currently has 6 full-time employees and is in the process of hiring another full-time employee. Interviews will be conducted as soon as possible with the COVID-19 precautions. The program currently serves 113 individuals. Staff was busy attending court hearings and meeting new individuals in January and February. Staff attended an APS/Elder abuse training March 6 in Abingdon. In March, a State of Emergency was enacted due to the COVID-19 virus, and all court hearings were rescheduled or conducted via phone. Staff is conducting monthly visits and care plan meetings via phone, email, fax, or Skype during this time. Staff have delivered care packages to those who needed personal care items and are in constant communication with clients to ensure that they are safe and well. Guardians are working from the office with an adjusted schedule and are working diligently to ensure the best quality of care in the least restrictive environment for individuals who lack capacity to make informed decisions on their own.



## **Home Delivered Meals Program**

The Home Delivered Meals team has been working diligently to ensure, now more than ever, that each senior is receiving meals during the COVID-19 pandemic. We are providing reassurance to each client that they will not go without food and if they need additional food to inform the Home Delivered Meals driver or contact the Marion Office.

Each Home Delivered Meals recipient received an activity book (Crossword, Sudoku, Word Search, Adult Coloring Book) with their meal delivery in April. Seniors are also receiving well-checks via phone weekly.

During the month of May, the Home Delivered Meals program will be conducting our annual survey with clients who receive the meals. This survey allows clients to give us feedback on the meals served as well as the services we provide to them.

## **Friendship Café**

Friendship Café's will remain closed until June 10. This date is subject to change if any information varies in regard to the stay-at-home order issued by Governor Northam. All excursion trips have been postponed until it is safe for our members to venture out into the community.

Shelf-Stable and Freezer Meals are being delivered to each Congregate Site every two weeks for seniors to pick up drive-thru style. Each Congregate Meal member received an activity book (Crossword, Sudoku, Word Search, Adult Coloring Book) with their meal delivery in April.

During this time, members are being contacted weekly by their site managers not just for a well check but for social interaction. We are providing reassurance to each member that they will not go without food and if they need additional food to please inform the Site Manager or contact the Marion Office.

## **Matter of Balance**

Due to the COVID-19 pandemic, all Matter of Balance workshops are on hold at present. The program will resume when it is determined to be safe to do so.

## **Benefits Enrollment Center**

The Benefits Enrollment Center (BEC) has been extremely busy during the past two months. Counselors are assisting clients in applying for the Senior Farmers Market Program and the program has partnered with Mount Rogers CSB to assist their clients in applying for SSDI and SSI. The program continues to assist with applications for other public benefits as well. In the month of March, BEC Counselors assisted 277 clients with 514 applications.

# CARROLL COUNTY EMERGENCY SERVICES

## FIRE CALLS RESPONSE SUMMARY

County-Wide Summary						
Month	Total Calls Dispatched	Structure Fires	Vehicle Fires	Brush Fires	MVC	Other
Jan-20	55	14	5	1	19	16
Feb-20	43	9	0	5	14	15
Mar-20	67	16	4	8	15	24
Apr-20	0	0	0	0	0	0
May-20	0	0	0	0	0	0
Jun-20	0	0	0	0	0	0
Jul-20	0	0	0	0	0	0
Aug-20	0	0	0	0	0	0
Sep-20	0	0	0	0	0	0
Oct-20	0	0	0	0	0	0
Nov-20	0	0	0	0	0	0
Dec-20	0	0	0	0	0	0
<b>2020 TOTAL</b>	<b>165</b>	<b>39</b>	<b>9</b>	<b>14</b>	<b>48</b>	<b>55</b>

**Note:**  
CCFR responds on ALL calls with the volunteer fire departments to provide man-power support with air-pack qualified personnel, to be used at the discretion of the fire chief.

Cana Fire Department							Laurel Fork Fire Department					
Month	Total Calls Dispatched	Structure Fires	Vehicle Fires	Brush Fires	MVC	Other	Total Calls Dispatched	Structure Fires	Vehicle Fires	Brush Fires	MVC	Other
Jan-20	27	4	1	1	9	12	2	0	0	0	2	0
Feb-20	17	2	0	3	4	8	14	4	0	0	6	4
Mar-20	28	5	3	3	5	12	6	4	0	0	1	1
Apr-20	0	0	0	0	0	0	0	0	0	0	0	0
May-20	0	0	0	0	0	0	0	0	0	0	0	0
Jun-20	0	0	0	0	0	0	0	0	0	0	0	0
Jul-20	0	0	0	0	0	0	0	0	0	0	0	0
Aug-20	0	0	0	0	0	0	0	0	0	0	0	0
Sep-20	0	0	0	0	0	0	0	0	0	0	0	0
Oct-20	0	0	0	0	0	0	0	0	0	0	0	0
Nov-20	0	0	0	0	0	0	0	0	0	0	0	0
Dec-20	0	0	0	0	0	0	0	0	0	0	0	0
<b>2020 TOTAL</b>	<b>27</b>	<b>4</b>	<b>1</b>	<b>7</b>	<b>18</b>	<b>32</b>	<b>22</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>5</b>

Hillsville Fire Department						
Month	Total Calls Dispatched	Structure Fires	Vehicle Fires	Brush Fires	MVC	Other
Jan-20	26	10	4	0	8	4
Feb-20	12	3	0	2	4	3
Mar-20	33	7	1	5	9	11
Apr-20	0	0	0	0	0	0
May-20	0	0	0	0	0	0
Jun-20	0	0	0	0	0	0
Jul-20	0	0	0	0	0	0
Aug-20	0	0	0	0	0	0
Sep-20	0	0	0	0	0	0
Oct-20	0	0	0	0	0	0
Nov-20	0	0	0	0	0	0
Dec-20	0	0	0	0	0	0
<b>2020 TOTAL</b>	<b>71</b>	<b>20</b>	<b>5</b>	<b>7</b>	<b>21</b>	<b>18</b>

Outside agencies also responded to the following number of fire calls within Carroll County:

Fries Fire Department 3  
Galax Fire Department 15

# CARROLL COUNTY EMERGENCY SERVICES

## EMS CALLS RESPONSE SUMMARY

### County-Wide Summary

Month	GRAND TOTAL ANSWERED CALLS ALL AGENCIES	CCFR Total Dispatched	CCFR 911	Inter- Facility Transports	Returns to SNF / Homes	Total of Volunteer Calls Dispatched	Total Volunteer Calls Unable to Respond	Total Answered with CCFR Assist	Total Answered without CCFR Assist	% Missed Calls by all Volunteers Combined
Jan-20	402	315	276	24	15	158	56	26	76	35%
Feb-20	401	335	278	33	24	139	66	18	55	47%
Mar-20	450	360	299	26	35	164	52	30	82	32%
Apr-20	0	0	0	0	0	0	0	0	0	0%
May-20	0	0	0	0	0	0	0	0	0	0%
Jun-20	0	0	0	0	0	0	0	0	0	0%
Jul-20	0	0	0	0	0	0	0	0	0	0%
Aug-20	0	0	0	0	0	0	0	0	0	0%
Sep-20	0	0	0	0	0	0	0	0	0	0%
Oct-20	0	0	0	0	0	0	0	0	0	0%
Nov-20	0	0	0	0	0	0	0	0	0	0%
Dec-20	0	0	0	0	0	0	0	0	0	0%
<b>2020 TOTAL</b>	<b>1253</b>	<b>1010</b>	<b>276</b>	<b>83</b>	<b>15</b>	<b>158</b>	<b>174</b>	<b>74</b>	<b>76</b>	<b>0%</b>

### Laurel Rescue

Month	Total Dispatched	Total Answered w/o Assistance	Total Answered w/ CCFR Assistance	Total Not Answered	% Answered Without Assistance	% Calls Answered With and Without Assistance
Jan-20	49	20	13	16	41%	67%
Feb-20	30	9	14	7	30%	77%
Mar-20	36	11	15	10	31%	72%
Apr-20	0	0	0	0	0%	0%
May-20	0	0	0	0	0%	0%
Jun-20	0	0	0	0	0%	0%
Jul-20	0	0	0	0	0%	0%
Aug-20	0	0	0	0	0%	0%
Sep-20	0	0	0	0	0%	0%
Oct-20	0	0	0	0	0%	0%
Nov-20	0	0	0	0	0%	0%
Dec-20	0	0	0	0	0%	0%
<b>2020 TOTAL</b>	<b>49</b>	<b>40</b>	<b>13</b>	<b>33</b>	<b>9%</b>	<b>20%</b>

Outside agencies also responded to the following number of rescue calls within Carroll County:

Fries Fire & Rescue 10  
Galax Grayson EMS 12

### Laurel Fork Rescue

Month	Total Dispatched	Total Answered w/o Assistance	Total Answered w/ CCFR Assistance	Total Not Answered	% Answered Without Assistance	% Calls Answered With and Without Assistance
Jan-20	27	0	0	27	0%	0%
Feb-20	41	1	0	40	2%	2%
Mar-20	23	0	1	22	0%	4%
Apr-20	0	0	0	0	0%	0%
May-20	0	0	0	0	0%	0%
Jun-20	0	0	0	0	0%	0%
Jul-20	0	0	0	0	0%	0%
Aug-20	0	0	0	0	0%	0%
Sep-20	0	0	0	0	0%	0%
Oct-20	0	0	0	0	0%	0%
Nov-20	0	0	0	0	0%	0%
Dec-20	0	0	0	0	0%	0%
<b>2020 TOTAL</b>	<b>91</b>	<b>1</b>	<b>1</b>	<b>89</b>	<b>0%</b>	<b>1%</b>

### Pipers Gap Rescue

Month	Total Dispatched	Total Answered w/o Assistance	Total Answered w/ CCFR Assistance	Total Not Answered	% Answered Without Assistance	% Calls Answered With and Without Assistance
Jan-20	82	56	13	13	68%	84%
Feb-20	68	45	4	19	66%	72%
Mar-20	105	71	14	20	68%	81%
Apr-20	0	0	0	0	0%	0%
May-20	0	0	0	0	0%	0%
Jun-20	0	0	0	0	0%	0%
Jul-20	0	0	0	0	0%	0%
Aug-20	0	0	0	0	0%	0%
Sep-20	0	0	0	0	0%	0%
Oct-20	0	0	0	0	0%	0%
Nov-20	0	0	0	0	0%	0%
Dec-20	0	0	0	0	0%	0%
<b>2020 TOTAL</b>	<b>255</b>	<b>172</b>	<b>31</b>	<b>52</b>	<b>17%</b>	<b>20%</b>

# **CARROLL COUNTY DAY REPORTING CENTER INCOME / EXPENSE SHEET FOR YEAR 2019/2020**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Y.T.D.
<b>INCOME</b>													
CLIENT PARTICIPATION FEES	120	540	184	360	300	420	240	180	720	200			\$3,264.00
<b>TOTAL INCOME</b>	<b>120.00</b>	<b>540.00</b>	<b>184.00</b>	<b>360.00</b>	<b>300.00</b>	<b>420.00</b>	<b>240.00</b>	<b>180.00</b>	<b>720.00</b>	<b>200.00</b>			<b>\$3,264.00</b>
<b>EXPENSE</b>													
SUPPLIES													
DRUG SCREENS								122.63					
CONTRACTUAL SERVICES	750		750				1575		750				\$3,825.00
SALARY	4540.74	4540.74	4540.74	4540.74	4540.74	4540.74	4540.74	4540.74	4540.74	4540.74			\$45,407.40
<b>TOTAL EXPENSE</b>	<b>5290.74</b>	<b>4540.74</b>	<b>5290.74</b>	<b>4540.74</b>	<b>4540.74</b>	<b>4540.74</b>	<b>6115.74</b>	<b>4663.37</b>	<b>5290.74</b>	<b>4540.74</b>			<b>\$49,355.03</b>
<b>INCOME / EXPENSE DIFFERENCE</b>	<b>-5,170.74</b>	<b>-4,000.74</b>	<b>-5,106.74</b>	<b>-4180.74</b>	<b>-4240.74</b>	<b>-4120.74</b>	<b>-5875.74</b>	<b>-4483.37</b>	<b>-4570.74</b>	<b>-4340.74</b>			<b>-\$46,091.03</b>
NRV JAIL SAVINGS	6675.454	11173.5	13408.2	12405.45	16502.4	17161.35	17820.3	23120.55	23091.9	21487.5			\$162,846.60
LABOR SAVED	1186.08	1186.08	1044	1052.75	348	522	348	348					\$6,034.91
<b>NET GAIN / LOSS</b>	<b>2,690.79</b>	<b>8,358.84</b>	<b>9,345.46</b>	<b>9,277.47</b>	<b>12,609.66</b>	<b>13,562.62</b>	<b>12,292.56</b>	<b>18,637.18</b>	<b>18,521.16</b>	<b>17146.76</b>			<b>\$122,442.50</b>

<b>NUMBER OF CLIENTS IN PROGRAM</b>	12	14	18	15	22	22	23	28	26	25			
<b>NUMBER OF JAIL DAYS SAVED</b>	233	390	468	433	576	599	622	807	806	750			
JAIL COST \$28.65 as of													

<b>LABOR HOURS SAVED</b>	<b>SAVINGS</b>											
CANNERY & FARMERS MARKET 10/HOUR												
RECREATION DEPT 10.21/HOUR	490.08	490.08										\$980.16
BUS GARAGE 8.02/HOUR												
CARROLL WELLNESS CENTER 7.25/HOUR				50.75								\$50.75
MAINTENANCE 10/HOUR				480								\$480.00
LITER PICK UP 7.25/HOUR	696	696	1044	522	348	522	348	348				\$4,524.00
ANIMAL SHELTER 7.25/HOUR	1186.08	1186.08	1044	1052.75	348	522	348	348				\$6,034.91 TOTAL



**Terry Woods**  
*Animal Control Officer*

**Cellell Dalton**  
*Interim Administrator*

***Animal Control Office***

605 -1 Pine Street  
Hillsville, VA 24343  
276-730-3011

April 30, 2020

Animal Control received 20 animal related calls, and 17 animals were taken into custody by animal control. Investigated 2 dog bites. 1 wildlife calls.

*Terry Woods*

T.L. Woods  
Chief Animal Control Officer  
Carroll County

(276) (730-3011)

[twoods@carrollcountyv.org](mailto:twoods@carrollcountyv.org)

(276) (730-3004) – fax



# COMMONWEALTH of VIRGINIA

DEPARTMENT OF HEALTH

## OFFICE OF DRINKING WATER

Abingdon Field Office

407 E. Main Street, Suite 2

Abingdon, VA 24210

Phone: 276-676-5650

Fax: 276-676-5659

April 24, 2020

### NOTICE OF ALLEGED VIOLATION

SUBJECT: Carroll County  
Waterworks: Condominiums at Cascade  
PWSID No.: 1035091

Mr. Gregory Bell, Vice President  
Cascade Condominium Unit Owners Association, Inc.  
259 North Main Street  
Mt. Airy, North Carolina 27030

Re: Failure to Monitor for Coliform Bacteria

Dear Mr. Bell:

The subject waterworks appears to be in violation of 12VAC5-590-370 of the Virginia *Waterworks Regulations* ("Regulations").

According to our records, the required routine water sample for bacteriological examination was not collected and analyzed during the third calendar quarter (July – September) 2019 and first calendar quarter (January – March) 2020. One sample was required and none was analyzed.

#### Required Actions:

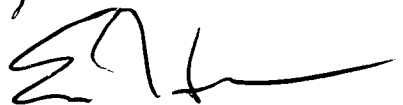
**Public Notice:** This is a Tier 3 situation. 12VAC5-590-540 of the *Regulations* requires you to notify consumers that the required monitoring was not conducted. The public notice must be handled as follows:

- You must provide a Notice to Consumers ("Notice") no later than April 24, 2021.
- The Notice must be posted in conspicuous locations throughout the area served by your waterworks, or mailed or directly delivered to the persons served by your waterworks.
- If your waterworks serves consumers who would not be reached by your posted, mailed, or hand-delivered Notice, you must also use other distribution methods to provide the Notice to these consumers as well. Such persons may include those who may not see the posted Notice because it is not in a location they routinely pass. Examples of other methods include, but are not limited to, publication of a Notice through a company newsletter, or by E-mail to staff or students.
- The Notice must be posted for a minimum of seven days even if the violation has been resolved, and must remain in place as long as the violation persists.

Dear Carroll County Residents,

Thank you for your support of the Free Clinic of the Twin Counties. With your help, we are providing needed medical services to patients in our community. We appreciate your partnership in this mission.

Warmly,

A handwritten signature in black ink, appearing to be "E. L.", written in a cursive style.