

Range of Checking Accts: 100GENERAL to Last Range of Check Dates: 01/09/15 to 02/12/15
Report Type: All Checks Report Format: Super Condensed Check Type: Computer: Y Manual: Y Dir Deposit: Y

| Check # | Check Date | Vendor | Amount Paid | Reconciled/Void | Ref Num |
|------------|------------|---|-------------|-----------------|---------|
| 100GENERAL | | | | | |
| 28705 | 01/09/15 | ANTH0010 Anthem Blue Cross/Blue Shield | 477.55 | | 24 |
| 28706 | 01/09/15 | ANTH0010 Anthem Blue Cross/Blue Shield | 1,432.65 | | 24 |
| 28707 | 01/09/15 | BARB0010 Barbara Cole | 34.84 | | 24 |
| 28708 | 01/09/15 | ROSEM010 ROSEMARY MORTON | 34.84 | | 24 |
| 28709 | 01/09/15 | WILLI015 William D Ring | 17.42 | | 24 |
| 28710 | 01/23/15 | AMER0015 American Express | 50.00 | | 25 |
| 28711 | 01/23/15 | ANTH0010 Anthem Blue Cross/Blue Shield | 1,910.20 | | 25 |
| 28712 | 01/23/15 | APPAL005 Appalachian Power | 412.53 | | 25 |
| 28713 | 01/23/15 | CENT0015 Century Link | 154.62 | | 25 |
| 28714 | 01/23/15 | CENTU005 Century Link | 1,291.45 | | 25 |
| 28715 | 01/23/15 | CITY0010 City Of Galax | 26,658.43 | | 25 |
| 28716 | 01/23/15 | DAVID005 David Bailey Associates, Inc | 1,000.00 | | 25 |
| 28717 | 01/23/15 | FLORE005 Flores & Associates, Llc | 3,615.98 | | 25 |
| 28718 | 01/23/15 | GALA0025 Galax Grayson Ems | 57,185.30 | | 25 |
| 28719 | 01/23/15 | GRAY0040 Grayson Co Health Dept | 43,111.00 | | 25 |
| 28720 | 01/23/15 | NEWRO025 New River Valley Juvenile Dete | 5,792.35 | | 25 |
| 28721 | 01/23/15 | NEWRO030 New River Valley Reg Jail | 49,800.20 | | 25 |
| 28722 | 01/23/15 | PAPER005 Paper Clip | 64.76 | | 25 |
| 28723 | 01/23/15 | PITNE005 Pitney Bowes | 196.00 | | 25 |
| 28724 | 01/23/15 | SUNTO010 Suntrust Bank | 0.00 | 01/23/15 VOID | 0 |
| 28725 | 01/23/15 | SUNTO010 Suntrust Bank | 0.00 | 01/23/15 VOID | 0 |
| 28726 | 01/23/15 | SUNTO010 Suntrust Bank | 5,170.64 | | 25 |
| 28727 | 01/23/15 | TWIN0015 Twin County E-911 Reg. Comm. | 15,260.48 | | 25 |
| 28728 | 01/23/15 | USCEL005 Us Cellular | 879.22 | | 25 |
| 28729 | 01/23/15 | VAEMP005 Va Employment Commission | 2,501.16 | | 25 |
| 28730 | 01/23/15 | VIRGO035 Virginia Tech - Bursar'S Offic | 13,214.61 | | 25 |
| 28731 | 01/23/15 | XEROX005 Xerox Corporation | 243.42 | | 25 |
| 28732 | 01/30/15 | AFLAC005 Aflac | 1,549.31 | | 26 |
| 28733 | 01/30/15 | AMER0010 American Heritage Life Ins Co | 155.12 | | 26 |
| 28734 | 01/30/15 | ANTH0010 Anthem Blue Cross/Blue Shield | 32,641.78 | | 26 |
| 28735 | 01/30/15 | BOST0005 Boston Mutual Life Ins Co | 586.61 | | 26 |
| 28736 | 01/30/15 | GRAY0020 Grayson Co Circuit Court | 233.03 | | 26 |
| 28737 | 01/30/15 | GRAY0105 Grayson Co Treasurer'S Office | 5,271.28 | | 26 |
| 28738 | 01/30/15 | ING00005 Ing | 400.00 | | 26 |
| 28739 | 01/30/15 | MINNE005 Minnesota Life | 421.55 | | 26 |
| 28740 | 01/30/15 | UNIT0010 United Way Virginia Highlands | 102.02 | | 26 |
| 28741 | 01/30/15 | VAAS0010 Va Association Of Counties | 76.52 | | 26 |
| 28742 | 01/30/15 | VALIC005 Valic | 2,200.00 | | 26 |
| 28743 | 02/12/15 | ADAMS005 Adams Building Supply | 0.00 | 02/12/15 VOID | 0 |
| 28744 | 02/12/15 | ADAMS005 Adams Building Supply | 272.54 | | 27 |
| 28745 | 02/12/15 | ALBER005 ALBERT G WATSON | 120.00 | | 27 |
| 28746 | 02/12/15 | AMER0015 American Express | 99.00 | | 27 |
| 28747 | 02/12/15 | AMYB0005 Amy Boucher | 100.00 | | 27 |
| 28748 | 02/12/15 | ANTH0005 Anthony Dempsey | 160.00 | | 27 |
| 28749 | 02/12/15 | APPAL005 Appalachian Power | 0.00 | 02/12/15 VOID | 0 |
| 28750 | 02/12/15 | APPAL005 Appalachian Power | 18,474.44 | | 27 |
| 28751 | 02/12/15 | AUSTI005 AUSTIN BURNETT | 80.00 | | 27 |
| 28752 | 02/12/15 | BARB0015 Barbara J. Kagey | 300.00 | | 27 |
| 28753 | 02/12/15 | BBTIR005 B & B Tire Service, Inc | 6,966.00 | | 27 |

| Check # Num | Check Date | Vendor | Amount Paid | Reconciled/Void | Ref |
|----------------|------------|---|-------------|-----------------|-----------|
| 100GENERAL | | | | | Continued |
| 28754 | 02/12/15 | BHCOM005 B&H Computers | 4.20 | | 27 |
| 28755 | 02/12/15 | BKTUN005 Bkt Uniforms | 1,295.14 | | 27 |
| 28756 | 02/12/15 | BLUE0010 Blue Ridge Energies, Llc | 3,478.20 | | 27 |
| 28757 | 02/12/15 | BLUER010 BLUE RIDGE MASS APPRAISAL CO | 13,351.50 | | 27 |
| 28758 | 02/12/15 | BUSIN005 Business Information Systems | 202.50 | | 27 |
| 28759 | 02/12/15 | CAROL005 Carolina Door & Hardware | 561.38 | | 27 |
| 28760 | 02/12/15 | CARQU005 Carquest Of Alleghany | 1,021.55 | | 27 |
| 28761 | 02/12/15 | CARRO010 Carroll County Tourism | 12,101.00 | | 27 |
| 28762 | 02/12/15 | CARRO020 Carroll-Grayson-Galax Solid Wa | 25,731.50 | | 27 |
| 28763 | 02/12/15 | CARRO005 Carroll County | 256.06 | | 27 |
| 28764 | 02/12/15 | CAVAL005 Cavalier Equipment Corp | 7,144.64 | | 27 |
| 28765 | 02/12/15 | CENTU015 Century Link | 244.52 | | 27 |
| 28766 | 02/12/15 | CENTU005 Century Link | 0.00 | 02/12/15 VOID | 0 |
| 28767 | 02/12/15 | CENTU005 Century Link | 1,765.62 | | 27 |
| 28768 | 02/12/15 | CINTA005 Cintas Corp, #532 | 0.00 | 02/12/15 VOID | 0 |
| 28769 | 02/12/15 | CINTA005 Cintas Corp, #532 | 1,119.20 | | 27 |
| 28770 | 02/12/15 | CNASU005 Cna Surety | 1,750.00 | | 27 |
| 28771 | 02/12/15 | CODYL005 Cody L Wingate | 512.90 | | 27 |
| 28772 | 02/12/15 | COMCA005 Comcast Corporation | 323.76 | | 27 |
| 28773 | 02/12/15 | COMM010 COMMONWEALTH OF VA. W DISTRICT | 20.00 | | 27 |
| 28774 | 02/12/15 | COXSNO05 Cox Snax Sales, Llc | 84.00 | | 27 |
| 28775 | 02/12/15 | DALTO005 Dalton Logging, Inc | 100.00 | | 27 |
| 28776 | 02/12/15 | DECAT005 Decatur Electronics, Inc. | 50.00 | | 27 |
| 28777 | 02/12/15 | DEPT0020 Dept Of Prof & Occup Regs | 80.00 | | 27 |
| 28778 | 02/12/15 | DEPT0005 Dept Of Criminal Justice Serv | 10,490.00 | | 27 |
| 28779 | 02/12/15 | DERRI005 Derrick Gunter | 40.00 | | 27 |
| 28780 | 02/12/15 | DISTRO05 District Iii Governmental Coop | 10,147.25 | | 27 |
| 28781 | 02/12/15 | DLPTW005 Dlp Twin Co Reg Hospital, Llc | 182.00 | | 27 |
| 28782 | 02/12/15 | DOBSO005 DOBSON DISTRIBUTORS, INC | 380.00 | | 27 |
| 28783 | 02/12/15 | DOUGL010 DOUGLAS S COLESON | 40.00 | | 27 |
| 28784 | 02/12/15 | DSWRI005 Ds Wright Insurance Agency | 478.00 | | 27 |
| 28785 | 02/12/15 | DUSTI010 DUSTIN ROBINSON | 200.00 | | 27 |
| 28786 | 02/12/15 | DWIGH010 DWIGHT A. CARTER | 40.00 | | 27 |
| 28787 | 02/12/15 | ELMER005 ELMER STUART | 120.00 | | 27 |
| 28788 | 02/12/15 | EROIL005 E&R Oil Company, Inc | 204.05 | | 27 |
| 28789 | 02/12/15 | FLEET005 Fleetpride | 534.76 | | 27 |
| 28790 | 02/12/15 | FLORE005 Flores & Associates, Llc | 296.42 | | 27 |
| 28791 | 02/12/15 | FOODC005 Food City, Store #866 | 169.86 | | 27 |
| 28792 | 02/12/15 | FOXCRO05 Fox Creek Trucking | 645.18 | | 27 |
| 28793 | 02/12/15 | GALA0010 Galax Gazette | 2,673.95 | | 27 |
| 28794 | 02/12/15 | GALLS005 Galls, Llc | 250.95 | | 27 |
| 28795 | 02/12/15 | GAZET005 Gazette Press, Inc | 2,176.00 | | 27 |
| 28796 | 02/12/15 | GINGE005 Ginger Halsey | 600.00 | | 27 |
| 28797 | 02/12/15 | GRAY0015 Grayson Co Commonwealth'S Atty | 497.22 | | 27 |
| 28798 | 02/12/15 | GRAY0020 Grayson Co Circuit Court | 154.07 | | 27 |
| 28799 | 02/12/15 | GRAY0025 Grayson Co Day Report Center | 31,473.00 | | 27 |
| 28800 | 02/12/15 | GRAY0040 Grayson Co Health Dept | 115.94 | | 27 |
| 28801 | 02/12/15 | GRAY0055 Grayson Co School Board | 0.00 | 02/12/15 VOID | 0 |
| 28802 | 02/12/15 | GRAY0055 Grayson Co School Board | 2,716.92 | | 27 |

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|-------|----------|----------|----------------------------------|-----------|----|
| 28803 | 02/12/15 | GRAY0060 | Grayson Co Sheriff' S Office | 26.64 | 27 |
| 28804 | 02/12/15 | HACHC005 | Hach Company | 189.79 | 27 |
| 28805 | 02/12/15 | HDSUP005 | Hd Supply Waterworks, Ltd. | 224.29 | 27 |
| 28806 | 02/12/15 | HICOK005 | Hicok, Fern, Brown & Garcia Cpas | 1,695.00 | 27 |
| 28807 | 02/12/15 | HIGHC005 | High Country Springs, Llc | 33.00 | 27 |
| 28808 | 02/12/15 | HIGHM005 | High Mountain Designs, Llc | 200.00 | 27 |
| 28809 | 02/12/15 | HILLS005 | Hill Studio Pc | 8,592.00 | 27 |
| 28810 | 02/12/15 | HOFFM005 | Hoffman & Hoffman, Inc. | 4,422.00 | 27 |
| 28811 | 02/12/15 | HOLTZ005 | Holtz Industries Inc | 16,715.20 | 27 |
| 28812 | 02/12/15 | HRGAR005 | H & R Garage | 125.00 | 27 |
| 28813 | 02/12/15 | INDE0015 | Independence Tire Co | 16.00 | 27 |
| 28814 | 02/12/15 | INTE0015 | Interstate All Battery Center | 281.94 | 27 |
| 28815 | 02/12/15 | INTER005 | International Association Of C | 150.00 | 27 |
| 28816 | 02/12/15 | JACKG005 | JACK GRAHAM | 40.00 | 27 |
| 28817 | 02/12/15 | JAMES020 | JAMES LAWRENCE | 40.00 | 27 |
| 28818 | 02/12/15 | JAMES030 | JAMES HENRY DARNELL YOUNG, JR | 40.00 | 27 |
| 28819 | 02/12/15 | JAMES035 | JAMES S. KILBY | 50.00 | 27 |
| 28820 | 02/12/15 | JIMMY010 | JIMMY HALL | 40.00 | 27 |
| 28821 | 02/12/15 | JOHNP005 | JOHN PERRY | 160.00 | 27 |
| 28822 | 02/12/15 | KATEI005 | Kate Irwin | 1,500.00 | 27 |
| 28823 | 02/12/15 | KELLY010 | Kelly Haga | 488.65 | 27 |
| 28824 | 02/12/15 | KENNO010 | Kenneth Wilson | 87.02 | 27 |
| 28825 | 02/12/15 | KIMBE010 | KIMBERLY GRAHAM GONZALEZ | 50.00 | 27 |
| 28826 | 02/12/15 | KWKK005 | Kwik Kafe Co, Inc. | 76.00 | 27 |
| 28827 | 02/12/15 | LEONA005 | Leonard' S Copy Systems, Inc | 90.00 | 27 |
| 28828 | 02/12/15 | LINEB005 | Lineberry' S Garage & Wrecker | 450.00 | 27 |
| 28829 | 02/12/15 | LINGO005 | Lingo Networks | 66.26 | 27 |
| 28830 | 02/12/15 | LOGAN005 | LOGAN SIKES | 40.00 | 27 |
| 28831 | 02/12/15 | LOGAN010 | LOGAN HALSEY | 200.00 | 27 |
| 28832 | 02/12/15 | LOWES005 | Lowe' S Home Centers | 431.98 | 27 |
| 28833 | 02/12/15 | LOWES005 | Lowe' S Home Centers | 108.83 | 27 |
| 28834 | 02/12/15 | LUKEW005 | LUKE WILSON | 40.00 | 27 |
| 28835 | 02/12/15 | MANSF005 | Mansfield Oil Company | 14,421.61 | 27 |
| 28836 | 02/12/15 | MERCE005 | Mercer Day Report Center | 40.00 | 27 |
| 28837 | 02/12/15 | MGLPR005 | MGL Printing Solutions | 190.00 | 27 |
| 28838 | 02/12/15 | MICHA010 | MICHAEL P. DELP | 80.00 | 27 |
| 28839 | 02/12/15 | MODE0010 | Modern Impressions | 486.00 | 27 |
| 28840 | 02/12/15 | MODER005 | Modern Impressions | 36.86 | 27 |
| 28841 | 02/12/15 | MORGA005 | Morgan Billings | 40.00 | 27 |
| 28842 | 02/12/15 | MTR00020 | Mt Rogers Planning Dist Comm | 1,000.00 | 27 |

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|-------|----------|---|-----------|---------------|----|
| 28843 | 02/12/15 | MTROG005 Mt Rogers Community Service Bd | 12,750.00 | | 27 |
| 28844 | 02/12/15 | NATIO025 National Assoc Of Town Watch | 35.00 | | 27 |
| 28845 | 02/12/15 | NEWRO030 New River Valley Reg Jail | 47,080.60 | | 27 |
| 28846 | 02/12/15 | NORMA005 NORMA JEAN MCLEOD | 50.00 | | 27 |
| 28847 | 02/12/15 | NTAIN005 Nta, Inc. | 46.36 | | 27 |
| 28848 | 02/12/15 | NWCDI005 Nwcd, Inc | 890.13 | | 27 |
| 28849 | 02/12/15 | PAPER005 Paper Clip | 0.00 | 02/12/15 VOID | 0 |
| 28850 | 02/12/15 | PAPER005 Paper Clip | 0.00 | 02/12/15 VOID | 0 |
| 28851 | 02/12/15 | PAPER005 Paper Clip | 0.00 | 02/12/15 VOID | 0 |
| 28852 | 02/12/15 | PAPER005 Paper Clip | 2,611.10 | | 27 |
| 28853 | 02/12/15 | PEACE005 Peace Of Mind Counseling | 240.00 | | 27 |
| 28854 | 02/12/15 | PIEDO010 Piedmont Truck Center, Inc | 184.18 | | 27 |
| 28855 | 02/12/15 | PITNE005 Pitney Bowes | 196.00 | | 27 |
| 28856 | 02/12/15 | PLUMB005 Plumbmaster, Inc | 229.78 | | 27 |
| 28857 | 02/12/15 | POST0010 Postmaster | 3,500.00 | | 27 |
| 28858 | 02/12/15 | PRINC005 PRINCETON MACHINERY SERVICE, I | 2,385.00 | | 27 |
| 28859 | 02/12/15 | PROFO010 Professional Networks, Inc | 15.00 | | 27 |
| 28860 | 02/12/15 | PROFE005 Professional Productions | 155.00 | | 27 |
| 28861 | 02/12/15 | QUALO015 Quality Auto Parts | 0.00 | 02/12/15 VOID | 0 |
| 28862 | 02/12/15 | QUALO015 Quality Auto Parts | 529.56 | | 27 |
| 28863 | 02/12/15 | REBAC005 Rebacca Chapman | 240.00 | | 27 |
| 28864 | 02/12/15 | RIDAB005 Rid-A-Bug Exterminating Co | 55.00 | | 27 |
| 28865 | 02/12/15 | RIXEY005 Rixey' S Market | 11.25 | | 27 |
| 28866 | 02/12/15 | ROBER010 ROBERT B CUMMINS | 40.00 | | 27 |
| 28867 | 02/12/15 | ROBER015 ROBERT L. PHELPS | 40.00 | | 27 |
| 28868 | 02/12/15 | ROGER005 ROGER LEE BOBBITT JR | 80.00 | | 27 |
| 28869 | 02/12/15 | ROSEM005 Rose Mary Cornett | 50.00 | | 27 |
| 28870 | 02/12/15 | SAFLA005 Saflab | 55.50 | | 27 |
| 28871 | 02/12/15 | SANDS005 Sands Anderson Pc | 11,380.00 | | 27 |
| 28872 | 02/12/15 | SNAP0005 Snap-On - Matthew Turman | 244.50 | | 27 |
| 28873 | 02/12/15 | SOSME005 Sosmetal Products Inc | 85.60 | | 27 |
| 28874 | 02/12/15 | SOUTO015 Southeast Energy, Inc | 2,003.00 | | 27 |
| 28875 | 02/12/15 | SPRIN005 Spring Valley Graphics | 663.00 | | 27 |
| 28876 | 02/12/15 | STATE005 State Electric Supply Co | 231.51 | | 27 |
| 28877 | 02/12/15 | SUNTO010 Suntrust Bank | 0.00 | 02/12/15 VOID | 0 |
| 28878 | 02/12/15 | SUNTO010 Suntrust Bank | 0.00 | 02/12/15 VOID | 0 |
| 28879 | 02/12/15 | SUNTO010 Suntrust Bank | 2,284.97 | | 27 |
| 28880 | 02/12/15 | SUPRE005 Supreme Court Of Va | 4,371.00 | | 27 |
| 28881 | 02/12/15 | SUSA0020 Susan Hodges | 471.52 | | 27 |
| 28882 | 02/12/15 | THEDE005 The Declaration | 754.16 | | 27 |
| 28883 | 02/12/15 | THELA005 The Lane Group | 104.75 | | 27 |
| 28884 | 02/12/15 | TIMOT010 TIMOTHY DIXON | 50.00 | | 27 |
| 28885 | 02/12/15 | TINACO05 Tina Cunningham | 50.00 | | 27 |
| 28886 | 02/12/15 | TOWNO010 Town Of Independence | 7.93 | | 27 |
| 28887 | 02/12/15 | TOWNP005 Town Police Supply | 419.00 | | 27 |
| 28888 | 02/12/15 | TRANS005 Transcource | 60.22 | | 27 |
| 28889 | 02/12/15 | TWINO015 Twin County E-911 Reg. Comm | 15,260.48 | | 27 |
| 28890 | 02/12/15 | TWINCO05 Twin Co Airport Commission | 2,760.76 | | 27 |

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|-------|----------|----------|--------------------------------|-----------|----|
| 28891 | 02/12/15 | ULINE005 | Uline | 565.33 | 27 |
| 28892 | 02/12/15 | USCEL005 | Us Cellular | 797.12 | 27 |
| 28893 | 02/12/15 | USPOS005 | Us Postal Service | 500.00 | 27 |
| 28894 | 02/12/15 | VABUI005 | Va Building/Code Official Asso | 40.00 | 27 |
| 28895 | 02/12/15 | VADEP005 | Va Dept Of Motor Vehicles | 20.00 | 27 |
| 28896 | 02/12/15 | VAELE005 | Va Electoral Board Association | 480.00 | 27 |
| 28897 | 02/12/15 | VAINF005 | Va Information Tech Assoc | 30.37 | 27 |
| 28898 | 02/12/15 | VERIZ005 | Verizon Wireless | 320.08 | 27 |
| 28899 | 02/12/15 | VOTER005 | Voter Registrar'S Assoc Of Va | 170.00 | 27 |
| 28900 | 02/12/15 | WELDB005 | Weld Built Fabrication, Inc | 73.77 | 27 |
| 28901 | 02/12/15 | WILLO010 | William Jason Harris | 50.00 | 27 |
| 28902 | 02/12/15 | WILLI005 | William Joe Cox | 80.00 | 27 |
| 28903 | 02/12/15 | WILLI020 | WILLIAM K. ISOM | 80.00 | 27 |
| 28904 | 02/12/15 | WINAN005 | Winans Tech | 160.00 | 27 |
| 28905 | 02/12/15 | WORTH005 | WORTH CARRICO | 40.00 | 27 |
| 28906 | 02/12/15 | XEROX005 | Xerox Corporation | 1,308.44 | 27 |
| 28907 | 02/12/15 | ADAMS005 | Adams Building Supply | 53.75 | 28 |
| 28908 | 02/12/15 | ANDER005 | Anderson & Associates, Inc | 420.00 | 28 |
| 28909 | 02/12/15 | APPAL005 | Appalachian Power | 200.00 | 28 |
| 28910 | 02/12/15 | BANKO005 | Bank Of Marion - Visa | 1,093.30 | 28 |
| 28911 | 02/12/15 | BLUER015 | BLUE RIDGE LOCKSMITH SERVICES | 45.00 | 28 |
| 28912 | 02/12/15 | BRISTO05 | Bristol Office Supply, Inc | 50.23 | 28 |
| 28913 | 02/12/15 | CARRO005 | Carroll County | 16,633.40 | 28 |
| 28914 | 02/12/15 | CENTU005 | Century Link | 51.94 | 28 |
| 28915 | 02/12/15 | CHARO010 | Charles Brown | 10.00 | 28 |
| 28916 | 02/12/15 | CINTA005 | Cintas Corp, #532 | 155.50 | 28 |
| 28917 | 02/12/15 | COMMD015 | Commission On Vasap | 813.30 | 28 |
| 28918 | 02/12/15 | DAREN005 | Daren Leake, Treasurer | 250.00 | 28 |
| 28919 | 02/12/15 | ELECT005 | Electronic Systems | 57.60 | 28 |
| 28920 | 02/12/15 | GALAO040 | Galax Public Library | 145.00 | 28 |
| 28921 | 02/12/15 | GRAYO025 | Grayson Co Day Report Center | 50.00 | 28 |
| 28922 | 02/12/15 | HIGHO025 | Highlands Community Service Bo | 1,500.00 | 28 |
| 28923 | 02/12/15 | JEFFC005 | Jeff Carpenter Electric | 11,376.36 | 28 |
| 28924 | 02/12/15 | JERRY005 | Jerry'S Office Supply | 30.21 | 28 |
| 28925 | 02/12/15 | JLREE005 | J.L. Reedy | 161.70 | 28 |
| 28926 | 02/12/15 | MARIA005 | Marian Combs | 73.92 | 28 |
| 28927 | 02/12/15 | PAPER005 | Paper Clip | 81.00 | 28 |
| 28928 | 02/12/15 | PIEDO010 | Piedmont Truck Center, Inc | 77,000.00 | 28 |
| 28929 | 02/12/15 | PURCHO05 | Purchase Power | 600.00 | 28 |
| 28930 | 02/12/15 | RALPH005 | Ralph Price | 1,800.00 | 28 |
| 28931 | 02/12/15 | ROANO005 | Roanoke Valley Asap | 679.00 | 28 |
| 28932 | 02/12/15 | ROMAR005 | Romar Elevators, Inc | 83,025.00 | 28 |
| 28933 | 02/12/15 | SOUTO010 | Southern Eco Dev Council | 250.00 | 28 |
| 28934 | 02/12/15 | SUNTO010 | Suntrust Bank | 1,066.84 | 28 |
| 28935 | 02/12/15 | TOWNO015 | Town Of Marion | 40.08 | 28 |
| 28936 | 02/12/15 | WYTHO015 | Wytheville Office Supply | 573.03 | 28 |

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|-------------------------|-------------|-------------|--------------------|---------------|-------------|
| Checking Account Totals | <u>Paid</u> | <u>Void</u> | <u>Amount Paid</u> | <u>Amount</u> | <u>Void</u> |
| Checks: | 219 | 13 | 805,179.34 | | 0.00 |
| Direct Deposit: | 0 | 0 | 0.00 | | 0.00 |
| Total: | 219 | 13 | 805,179.34 | | 0.00 |

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|-----------------|-------------|-------------|--------------------|---------------|-------------|
| Report Totals | <u>Paid</u> | <u>Void</u> | <u>Amount Paid</u> | <u>Amount</u> | <u>Void</u> |
| Checks: | 219 | 13 | 805,179.34 | | 0.00 |
| Direct Deposit: | 0 | 0 | 0.00 | | 0.00 |
| Total: | 219 | 13 | 805,179.34 | | 0.00 |

| Totals by Year-Fund Fund Description | Fund | Expend Total | Revenue Total | G/L Total | Total |
|---|-------|--------------|---------------|-----------|------------|
| General Fund | 5-100 | 536,494.73 | 0.00 | 43,777.70 | 580,272.43 |
| CAPITAL IMPROVEMENT | 5-355 | 171,401.36 | 0.00 | 0.00 | 171,401.36 |
| Water - Fairview/Oldtown | 5-501 | 18,273.95 | 0.00 | 13.59 | 18,287.54 |
| Water - grant | 5-502 | 131.85 | 0.00 | 0.00 | 131.85 |
| Year Total: | | 726,301.89 | 0.00 | 43,791.29 | 770,093.18 |
| | X-225 | 62.55 | 0.00 | 0.00 | 62.55 |
| | X-251 | 3,907.50 | 0.00 | 0.00 | 3,907.50 |
| | X-252 | 3,912.40 | 0.00 | 0.00 | 3,912.40 |
| | X-714 | 8,121.71 | 0.00 | 0.00 | 8,121.71 |
| | X-722 | 8,592.00 | 0.00 | 0.00 | 8,592.00 |
| Year Total: | X-763 | 10,490.00 | 0.00 | 0.00 | 10,490.00 |
| | | 35,086.16 | 0.00 | 0.00 | 35,086.16 |
| Total of All Funds: | | 761,388.05 | 0.00 | 43,791.29 | 805,179.34 |

| Totals by Fund Fund Description | Fund | Expend Total | Revenue Total | G/L Total | Total |
|------------------------------------|------|--------------|---------------|-----------|------------|
| General Fund | 100 | 536,494.73 | 0.00 | 43,777.70 | 580,272.43 |
| | 225 | 62.55 | 0.00 | 0.00 | 62.55 |
| | 251 | 3,907.50 | 0.00 | 0.00 | 3,907.50 |
| | 252 | 3,912.40 | 0.00 | 0.00 | 3,912.40 |
| CAPITAL IMPROVEMENT | 355 | 171,401.36 | 0.00 | 0.00 | 171,401.36 |
| Water - Fairview/Oldtown | 501 | 18,273.95 | 0.00 | 13.59 | 18,287.54 |
| Water - grant | 502 | 131.85 | 0.00 | 0.00 | 131.85 |
| | 714 | 8,121.71 | 0.00 | 0.00 | 8,121.71 |
| | 722 | 8,592.00 | 0.00 | 0.00 | 8,592.00 |
| | 763 | 10,490.00 | 0.00 | 0.00 | 10,490.00 |
| Total of All Funds: | | 761,388.05 | 0.00 | 43,791.29 | 805,179.34 |

| Fund Description | Fund | Current | Prior Rcvd | Prior Open | Paid Prior | Fund Total |
|--------------------------|-------|------------|------------|------------|------------|------------|
| General Fund | 5-100 | 536,494.73 | 0.00 | 0.00 | 0.00 | 536,494.73 |
| CAPITAL IMPROVEMENT | 5-355 | 171,401.36 | 0.00 | 0.00 | 0.00 | 171,401.36 |
| Water - Fairview/Oldtown | 5-501 | 18,273.95 | 0.00 | 0.00 | 0.00 | 18,273.95 |
| Water - grant | 5-502 | 131.85 | 0.00 | 0.00 | 0.00 | 131.85 |
| Year Total: | | 726,301.89 | 0.00 | 0.00 | 0.00 | 726,301.89 |
| | X-225 | 62.55 | 0.00 | 0.00 | 0.00 | 62.55 |
| | X-251 | 3,907.50 | 0.00 | 0.00 | 0.00 | 3,907.50 |
| | X-252 | 3,912.40 | 0.00 | 0.00 | 0.00 | 3,912.40 |
| | X-714 | 8,121.71 | 0.00 | 0.00 | 0.00 | 8,121.71 |
| | X-722 | 8,592.00 | 0.00 | 0.00 | 0.00 | 8,592.00 |
| | X-763 | 10,490.00 | 0.00 | 0.00 | 0.00 | 10,490.00 |
| Year Total: | | 35,086.16 | 0.00 | 0.00 | 0.00 | 35,086.16 |
| Total of All Funds: | | 761,388.05 | 0.00 | 0.00 | 0.00 | 761,388.05 |

Grayson County Board of Supervisors
Regular Meeting
February 12, 2015

Members attending were: Brenda Sutherland, John K. Brewer and Kenneth R. Belton. David M. Sexton and Glen E. Rosenbaum were unable to attend.

IN RE: CONSENT AGENDA

Kenneth R. Belton made the motion to approve the agenda and consent agenda; duly seconded by John K. Brewer. Motion carried 3-0.

IN RE: REPORTS, PRESENTATIONS OR REQUESTS

Cody Wingate, General Registrar spoke regarding the relocation of the Providence Precinct to the old Providence School noting that this is a more centrally located facility in the precinct than the current polling place at the New River Wildlife Building. The move was approved by the Electoral Board at their January 15, 2015 meeting. Jonathan D. Sweet referenced the agreement between the Board of Supervisors and the Fries Fire Department which stipulates this facility could be used as a polling place for the precinct. John K. Brewer made the motion to approve the move; duly seconded by Kenneth R. Belton. Motion carried 3-0.

Deanna Cox of Robinson, Farmer, Cox Associates presented the Audit Report (listed below) and noted that page 5 is a good summary of the financial status of Grayson County. Overall, if a grade was given it would be an "A". Ms. Cox also covered the GASB 68 and noted this is the year it is implemented and the associated liability will be felt in next year's audit. Scott Wickham, also with Robinson, Farmer, Cox Associates, spoke and covered page 2 of the report noting that 6% revenue growth over the past 6 years and 4% expenditures growth over the past 6 years; page 3 shows a health fund balance of 32%; and page 4 shows Grayson County is well below the state average on debt per capita. Kenneth R. Belton made to the motion to accept; duly seconded by John K. Brewer. Motion carried 3-0.

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

INDEPENDENT AUDITORS' REPORT ON FINANCIAL ANALYSIS

To the Honorable Members of the Board of Supervisors
County of Grayson, Virginia

We have audited in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County of Grayson, Virginia for the years ended June 30, 2008-2014. Those audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. In our reports we expressed an unmodified opinion for the years ended June 30, 2008-2014. The financial analysis set forth in this section is presented for purposes of additional analysis and is not a required part of the basic financial statements. However, this financial analysis was derived from, and should be read in conjunction with, the basic financial statements and the reports thereon. Any information which is of nonaccounting nature has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and we express no opinion on it.

Robinson, Farmer, Cox Associates

Blacksburg, Virginia
February 12, 2015

County of Grayson, Virginia
General Fund Summary

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | Compound/ Annual Growth Rate |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|
| Revenues: | | | | | | | | |
| General property taxes | \$ 6,293,863 | \$ 6,284,555 | \$ 6,897,256 | \$ 9,548,979 | \$ 9,717,645 | \$ 9,677,846 | \$ 9,911,905 | 7.86% |
| Other local taxes | 1,716,432 | 1,868,439 | 1,253,058 | 1,558,841 | 1,207,281 | 1,166,873 | 1,178,955 | |
| Permits, privilege fees, and regulatory licenses | 125,815 | 97,988 | 79,193 | 94,520 | 87,487 | 84,070 | 87,050 | |
| Fees and forfeitures | 1,055 | 14,873 | 24,809 | 45,467 | 22,033 | 27,735 | 20,089 | |
| Revenue from the use of money and property | 145,487 | 66,408 | 48,006 | 42,240 | 44,440 | 50,675 | 15,011 | |
| Charges for services | 276,202 | 287,714 | 1,438,166 | 1,479,390 | 1,573,152 | 1,612,113 | 1,546,213 | |
| Miscellaneous | 120,632 | 96,332 | 237,769 | 206,818 | 223,235 | 172,230 | 154,030 | |
| Recovered costs | 184,539 | 230,029 | 270,355 | 289,495 | 318,503 | 285,708 | 494,024 | |
| Intergovernmental revenues | 4,488,711 | 4,659,022 | 4,947,340 | 4,953,786 | 4,638,981 | 4,746,615 | 5,355,438 | 3.30% |
| Total Revenues | 13,252,536 | 13,408,380 | 15,195,753 | 18,319,545 | 17,833,157 | 17,823,865 | 18,761,826 | 5.97% |

Grayson County
Check Register By Check Date

| Expenditures | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General government administration | 991,506 | 1,262,258 | 1,394,457 | 1,293,198 | 1,217,169 | 1,222,809 | 1,334,380 |
| Judicial administration | 686,829 | 701,381 | 736,201 | 781,229 | 783,200 | 786,241 | 846,379 |
| Public safety | 2,487,896 | 2,869,603 | 3,044,741 | 2,897,363 | 3,230,783 | 3,240,572 | 3,625,690 |
| Public works | 1,393,860 | 1,295,219 | 1,338,343 | 2,123,515 | 1,403,871 | 1,487,117 | 1,686,509 |
| Health and welfare | 2,449,335 | 2,589,783 | 2,484,195 | 2,367,533 | 2,579,416 | 2,671,619 | 2,900,826 |
| Education | 4,255,829 | 4,193,672 | 3,270,978 | 5,106,175 | 4,350,556 | 4,220,981 | 5,227,702 |
| Parks, recreation, and cultural | 452,820 | 448,798 | 490,161 | 494,389 | 432,114 | 462,165 | 440,943 |
| Community and economic development | 608,183 | 918,625 | 519,713 | 682,783 | 644,680 | 700,556 | 770,461 |
| Total operating expenditures | 13,328,068 | 14,249,350 | 13,286,867 | 15,647,465 | 14,620,819 | 14,802,050 | 16,635,790 |
| Capital projects | 25,373 | 21,648 | 25,251 | 362,875 | - | 20,500 | 40,057 |
| Annual Debt Service: | | | | | | | |
| Principal retirement | 271,638 | 272,535 | 257,164 | 158,145 | 534,255 | 182,478 | 112,865 |
| Interest and other fiscal charges | 81,662 | 82,757 | 105,759 | 80,708 | 642,784 | 753,379 | 513,000 |
| Total Debt Service | 353,300 | 355,292 | 362,923 | 238,853 | 1,177,039 | 945,857 | 625,865 |
| Total Expenditures | 13,706,741 | 14,626,290 | 13,675,071 | 16,249,193 | 15,797,858 | 15,768,417 | 17,301,712 |
| Other financing sources (uses) | 50,543 | 453,773 | (483,869) | 302,856 | 103,855 | 508,168 | 136,141 |
| Change in Fund Balance | (405,662) | (784,137) | 1,054,813 | 2,373,208 | 2,139,154 | 2,563,616 | 1,396,255 |
| Beginning Fund Balance, as restated 2012 and 2014 | 2,660,831 | 2,254,169 | 1,490,032 | 2,544,845 | 4,918,053 | 7,057,207 | 9,620,823 |
| Ending Fund Balance | \$ 2,254,169 | \$ 1,490,032 | \$ 2,544,845 | \$ 4,918,053 | \$ 7,057,207 | \$ 9,620,823 | \$ 11,017,078 |
| Ending Cash and Investments Balance | \$ 386,535 | \$ 291,527 | \$ 96,205 | \$ 2,438,364 | \$ 5,057,890 | \$ 7,258,903 | \$ 8,718,646 |

Summarized from Financial Reports for the fiscal years listed above.
Transactions are shown net of debt refundings in FY2012 and FY2013.
Transactions are shown net of revenue anticipation notes received and paid off in the same year (FY09- FY10- FY11).

County of Grayson, Virginia
Calculation of Operating Reserve

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Ending General Fund Balance | \$ 2,254,169 | \$ 1,490,032 | \$ 2,544,845 | \$ 4,918,053 | \$ 7,057,207 | \$ 9,620,823 | \$ 11,017,078 |
| Ending General Fund Cash and Investments Balance | \$ 386,535 | \$ 291,527 | \$ 96,205 | \$ 2,438,364 | \$ 5,057,890 | \$ 7,258,903 | \$ 8,718,646 |
| Total County operating expenditures (1): | \$ 13,680,368 | \$ 14,604,542 | \$ 13,651,820 | \$ 15,886,318 | \$ 15,797,858 | \$ 15,747,917 | \$ 17,461,655 |
| School Board operating expenditures: | 23,072,132 | 23,072,132 | 21,451,445 | 22,494,421 | 20,615,296 | 22,006,833 | 21,542,758 |
| Local contribution to School Board: | (4,255,829) | (4,185,872) | (3,270,978) | (5,106,175) | (4,350,556) | (4,220,981) | (5,227,702) |
| Net Government Operating Expenditure: | \$ 32,496,671 | \$ 33,511,102 | \$ 31,832,289 | \$ 33,274,564 | \$ 32,062,601 | \$ 33,533,769 | \$ 33,776,711 |
| Ending Fund Balance as a % of Operating Expenditure: | 6.9% | 4.4% | 8.0% | 14.8% | 22.0% | 28.7% | 32.8% |
| Ending Cash Balance as a % of Operating Expenditure: | 1.2% | 0.9% | 0.3% | 7.3% | 15.8% | 21.6% | 25.8% |
| Days held in operating reserve (fund balance): | 25 | 16 | 29 | 54 | 80 | 105 | 119 |
| Days held in operating reserve (cash balance): | 4 | 3 | 1 | 27 | 58 | 79 | 94 |

Summarized from Financial Reports for the fiscal years listed above.
Transactions are shown net of debt refundings in FY2012 and FY2013.
(1) Excludes capital projects and special revenue funds.

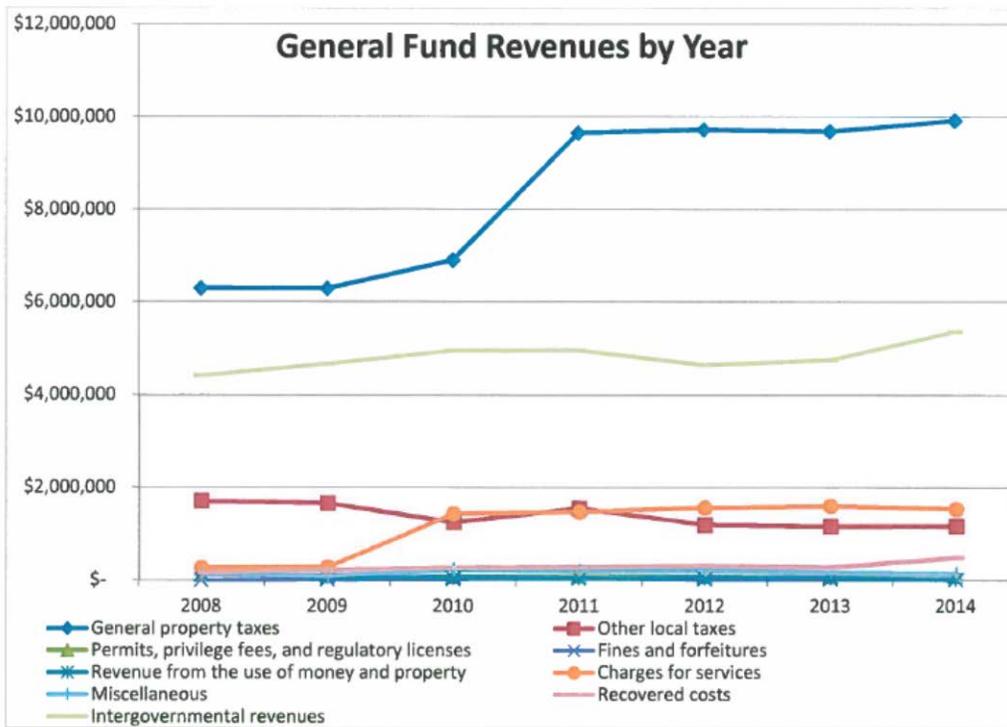
County of Grayson, Virginia
Debt Summary

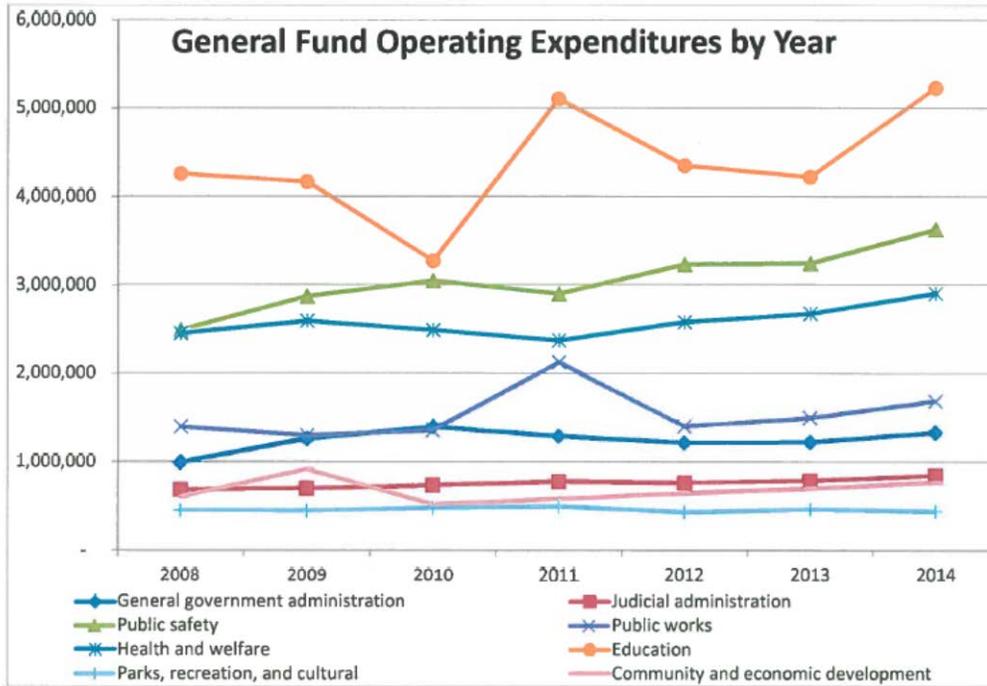
| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Long-term Obligations | | | | | | | |
| Literary Loans | \$ 243,470 | \$ 118,470 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital Leases | 139,983 | 171,315 | 107,588 | 24,948 | 63,829 | 32,769 | - |
| General Obligation Debt | 1,434,425 | 1,359,968 | 1,285,001 | 1,209,496 | 1,133,426 | 18,941,329 | 18,757,122 |
| Lease Revenue Notes | 16,300,000 | 16,300,000 | 18,300,000 | 18,300,000 | 17,900,000 | 247,790 | 244,775 |
| Other Long-term Obligations | 221,927 | 252,048 | 276,946 | 299,871 | 301,407 | 382,043 | 567,041 |
| General Long-term Obligations | \$ 18,339,805 | \$ 18,201,801 | \$ 19,969,535 | \$ 19,834,315 | \$ 19,398,662 | \$ 19,603,931 | \$ 19,568,938 |
| Population | 17,917 | 17,917 | 17,917 | 15,533 | 15,533 | 15,412 | 16,374 |
| Debt per capita | \$ 1,024 | \$ 1,016 | \$ 1,115 | \$ 1,277 | \$ 1,249 | \$ 1,272 | \$ 1,196 |
| State Averages (1) | \$ 2,307 | \$ 2,481 | \$ 2,651 | \$ 2,855 | \$ 2,757 | n/a | n/a |
| General Debt Repayment: | | | | | | | |
| Total General Debt Repayment | \$ 352,300 | \$ 355,292 | \$ 362,923 | \$ 238,853 | \$ 1,177,039 | \$ 945,857 | \$ 625,865 |
| Debt as a % of Operating and Debt Service Expenditures | 2.58% | 2.43% | 2.66% | 1.50% | 7.45% | 6.01% | 3.58% |

County of Grayson, Virginia
Assessment Summary

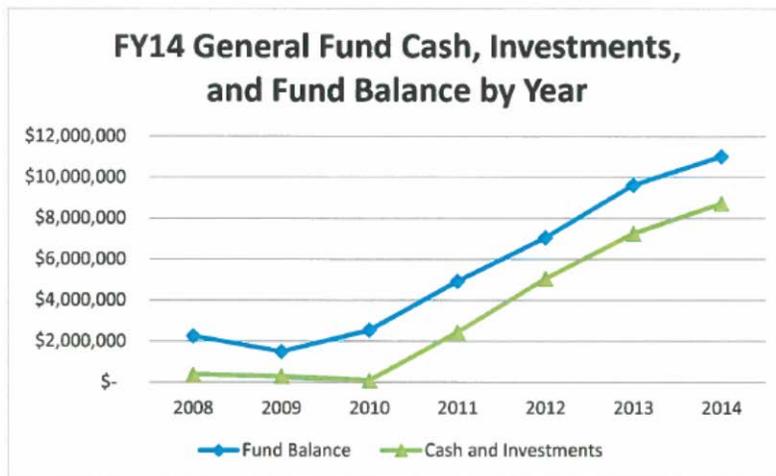
| Fiscal Year | Real Estate | Personal Property | Merchant's Cap | Machinery & Tools | Public Utilities | Total | Overall Growth rates |
|-----------------------------|---------------|-------------------|----------------|-------------------|------------------|---------------|----------------------|
| 2004-05 | 814,103,887 | 99,919,340 | 573,458 | 11,277,161 | 28,717,935 | 962,501,821 | 0.68% |
| 2005-06 | 820,748,700 | 110,421,430 | 654,137 | 13,402,691 | 26,263,153 | 971,490,111 | 1.98% |
| 2006-07 | 1,585,856,000 | 107,399,775 | 711,519 | 11,060,509 | 39,109,014 | 1,744,136,817 | 79.53% |
| 2007-08 | 1,599,974,100 | 107,167,114 | 771,863 | 8,562,723 | 34,508,076 | 1,750,983,876 | 0.39% |
| 2008-09 | 1,613,126,400 | 112,401,550 | 591,240 | 10,251,338 | 31,216,978 | 1,767,587,506 | 0.95% |
| 2009-10 | 1,621,461,200 | 99,919,088 | 524,132 | 9,131,754 | 31,992,223 | 1,763,028,397 | -0.26% |
| 2010-11 | 1,655,566,400 | 98,196,863 | 493,853 | 8,481,414 | 35,501,067 | 1,798,239,657 | 2.00% |
| 2011-12 | 1,658,580,400 | 97,342,296 | 601,363 | 6,838,371 | 38,962,216 | 1,802,124,646 | 0.22% |
| 2012-13 | 1,665,125,300 | 97,851,316 | 646,211 | 7,123,835 | 42,063,570 | 1,812,810,232 | 0.59% |
| 2013-14 | 1,668,762,500 | 96,725,181 | 658,976 | 8,774,792 | 41,073,315 | 1,815,994,764 | 0.18% |
| Increase entire | 2,04981517 | 0.96803263 | 1.14904673 | 0.77810293 | 1.53729377 | 1.90637241 | |
| Compound Annual Growth Rate | 8.30% | -0.36% | 1.56% | -2.75% | 4.89% | 7.43% | |

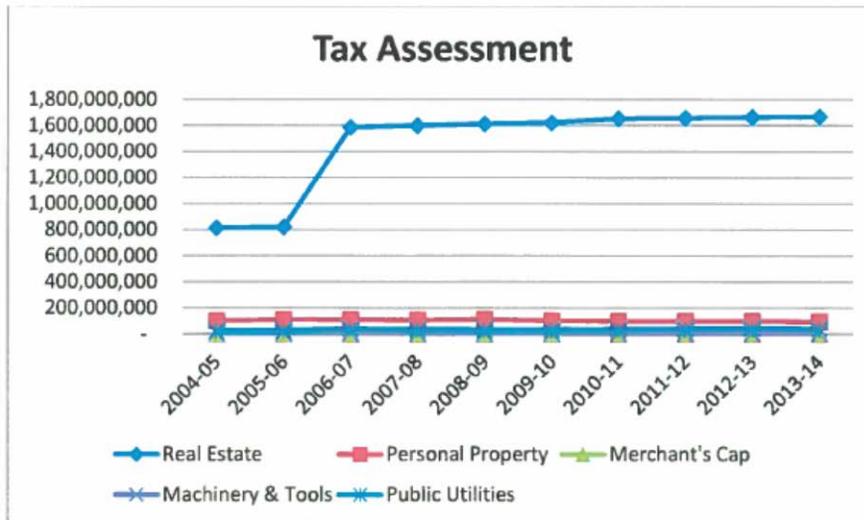
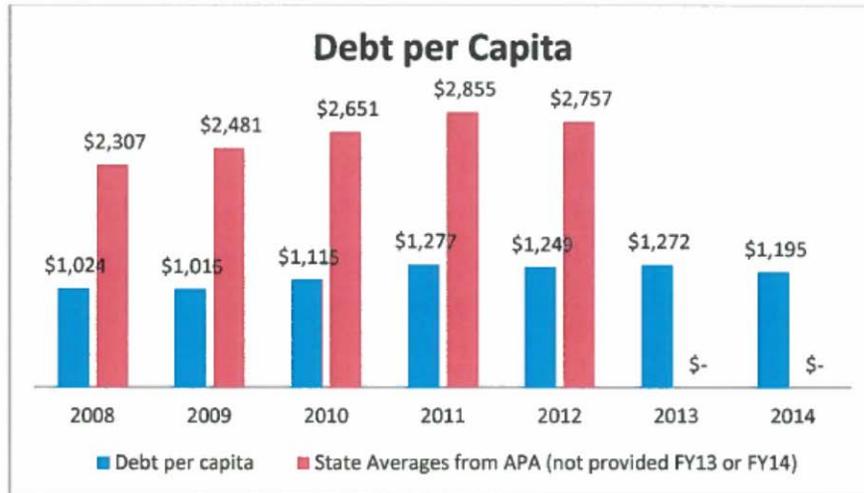
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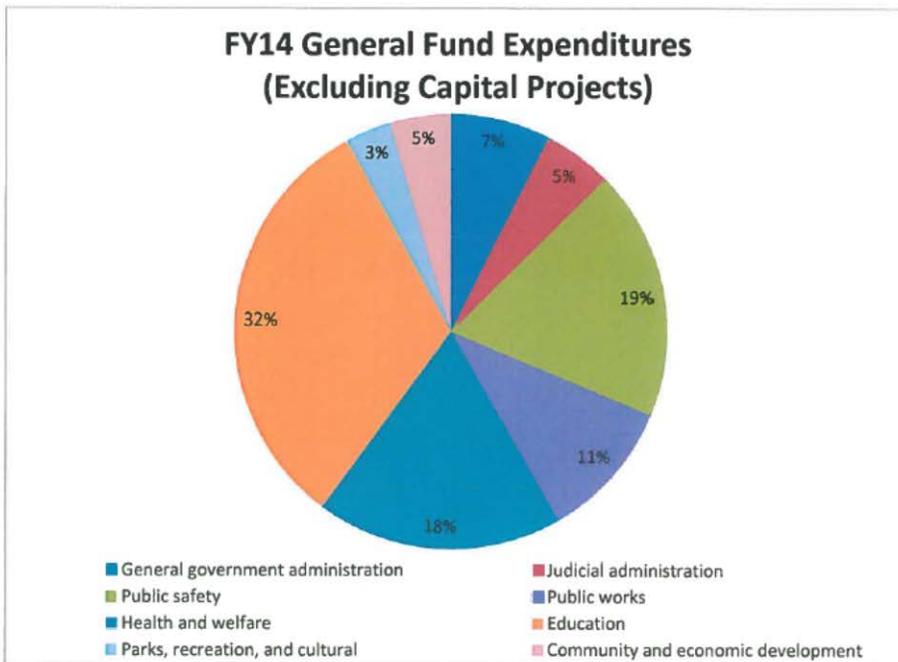
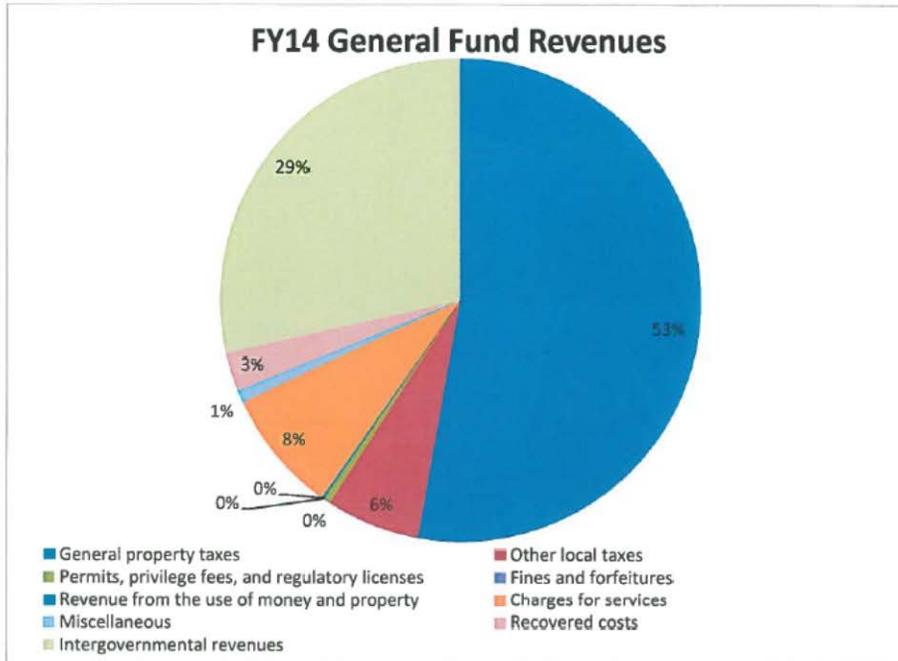




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ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountants' Report

Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

We have examined management's assertion that the census data submitted to the Virginia Retirement System is complete and reasonably free from material misstatements. The County of Grayson, Virginia's management is responsible for the assertion. Our responsibility is to express an opinion on the assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting management's assertion and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Our examination disclosed the following conditions that, individually or in the aggregate, resulted in a deviation from the criteria.

- 1) Three of six School Board payments were not scheduled or confirmed in a timely manner.
- 2) Six of six School Board payments did not reconcile to the VNav "Snapshot."

In our opinion, except for the deviations from the criteria described in the preceding paragraph, management's assertion referred to above is fairly stated, in all material respects, based on the requirements to be met by participants in the Virginia Retirement System as defined in the Code of Virginia Sections 51.1-136; Virginia Retirement System Employer Updates issued between September 2012 and June 2014; and Virginia Retirement System provided training on myVRS Navigator through the VRS University.

This report is intended solely for the information and use of the County of Grayson, Virginia and the Auditor of Public Accounts of the Commonwealth of Virginia and is not intended to be and should not be used by anyone other than these specified parties.

Robinson, Farmer, Cox Associates

Blacksburg, Virginia
November 30, 2014

cc: Board of Supervisors
School Board

Appendix A

We identified two control environments during this review, one for which the County of Grayson, Virginia was responsible, one for which the County of Grayson, Virginia's School Board was responsible.

The following table reflects the population size and sample size for each procedure performed over the control environment for which the County of Grayson, Virginia was responsible:

The following table reflects the population size and sample size for each procedure performed over the control environment for which the County of Grayson, Virginia was responsible:

| Required Audit Procedure | Population Size | Sample Size* | Risks and Other Considerations Used to Determine Sample Size |
|--|-----------------|--------------|--|
| Review of Census Data, Creditable Compensation, Contribution Amounts | 119 | 12 | Prior client history |
| Review of Newly Hired Employees | 10 | 1 | Prior client history |
| Review of Monthly VNav "Snapshot" Reconciliation | 12 | 3 | Prior client history |
| Review of VNav System Access | 3 | 3 | Tested full population |

The following table reflects the population size and sample size for each procedure performed over the control environment for which the County of Grayson, Virginia's School Board was responsible:

| Required Audit Procedure | Population Size | Sample Size* | Risks and Other Considerations Used to Determine Sample Size |
|--|-----------------|--------------|--|
| Review of Census Data, Creditable Compensation, Contribution Amounts | 249 | 25 | Prior client history |
| Review of Newly Hired Employees | 43 | 5 | Prior client history |
| Review of Monthly VNav "Snapshot" Reconciliation | 24 | 6 | Prior client history |
| Review of VNav System Access | 3 | 3 | Tested full population |

*Sample sizes are based on a 5% tolerable rate and approximately a 75% confidence level for populations over 250. Sample sizes for populations under 250 are based on a percentage of the population which is not less than 10%.

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ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Communication with Those Charged with Governance

To the Board of Supervisors
County of Grayson, Virginia

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of County of Grayson, Virginia for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing

standards, *Government Auditing Standards*, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 28, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by County of Grayson, Virginia are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the County's financial statements were:

Management's estimate of the depreciation on capital assets is based on the estimated useful life of all of the assets on a straight line basis. We evaluated the key factors and assumptions used to develop the depreciation expenses in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for doubtful accounts is based on management's experience. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net OPEB obligation is based on an actuarial calculation. We evaluated the key factors and assumptions used to develop the net OPEB obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of long-term obligations in Note 7 to the financial statements due to the materiality of the disclosure.

The financial statement disclosures are neutral, consistent, and clear.

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Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 15, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the schedules of pension and OPEB funding progress, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI. Our responsibility with respect to the budgetary comparison information, which also supplements the basic financial statements, is to evaluate the presentation of the schedules in relation to the financial statements as a whole and to report on whether it is fairly stated, in all material respects, in relation to the financial statements as a whole.

- Communication with Those Charged with Governance -
-12-

Other Matters (continued)

We were engaged to report on other supplementary information and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on introductory section or other statistical information, which accompanies the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of Board of Supervisors and management of County of Grayson, Virginia and is not intended to be, and should not be, used by anyone other than these specified parties.

Robinson, Turner, & Associates
Blacksburg, Virginia
January 15, 2015

IN RE: OLD BUSINESS

None

IN RE: NEW BUSINESS – COMPREHENSIVE SERVICES ACT
ADDITIONAL BUDGET APPROPRIATION FY -15

Jonathan D. Sweet referenced the memo from Tony Isom, Chair of CPMT, noting that it appears the initial fund allocation of \$700,000 for Comprehensive Services in Grayson County may not be sufficient to satisfy the mandated funding requirement imposed upon them. The most recent fund expenditure projection shows their projected mandated expenditures for FY 15 to be \$772,203.04. The Grayson County Community Policy Management Team would like to request an additional allocation of funds to their mandated allocation in the amount of \$100,000.00 to cover their projected and any additional unforeseen costs – these funds are a combination of state and local funds. The local percentage would be 21.09% or a total of approximated \$21,090.00 in local funds. Mr. Sweet stated that we would look into the possibility of taking this amount from the Care of Juvenile or the Care of Prisoner funds. John K. Brewer made the motion for the additional appropriation from Juvenile and/or Care of Prisoner fund; duly seconded by Kenneth R. Belton. Motion carried 3-0.

IN RE: APPOINTMENTS

CSA ALTERNATE FOR BRENDA SUTHERLAND – Jonathan D. Sweet explained the need for an alternate and recommended Mitch Smith as an alternate for continuity sake. Kenneth R. Belton made the motion to approve; duly seconded by John K. Brewer. Motion carried 3-0.

CPMT – Jonathan D. Sweet explained that Mr. Robert M. Hiatt had requested he be moved to alternate for the CSA and that Mr. James “Doug” Garvey be appointed as the active CPMT representative for CSA. Kenneth R. Belton made the motion to approve as requested; duly seconded by John K. Brewer. Motion carried 3-0.

IN RE: ADOPTION OF THE FY-16 BUDGET CALENDAR

Jonathan D. Sweet presented the budget calendar listed below. John K. Brewer made the motion to approve; duly seconded by Kenneth R. Belton. Motion carried 3-0.

Grayson County Board of Supervisors **FY 15-16 Budget Calendar**

| | |
|----------------|---|
| 02/12/15 | Board of Supervisors to adopt the FY 15-16 Budget Calendar |
| 02/13/15 | Disburse the budget request memo to all departments |
| 02/27/15 | All budget requests are due in to County Administration for insertion into the Draft Budget |
| 03/16/15 @ 6pm | Board to hold joint meeting with School Board on FY 15-16 Budget |
| 04/15/15 | Board of Supervisors to hold work session to review the 1 st draft of the FY 15-16 Budget |
| 04/29/15 | Board of Supervisors to hold work session and forum to hear requests from departments, boards, authorities, commissions organizations and/or agencies |
| 05/14/15 | Board to make motion to hold public hearing on FY 15-16 Budget |
| 05/20/15 | Legal ad due into the Gazette <u>and</u> Declaration notifying the holding of a Public Hearing on the FY 15-16 Budget |
| 05/20/15 | Board of Supervisors to hold work session on the FY 15-16 Budget |
| 06/03/15 | Board of Supervisors to hold work session to review Final Draft of FY 15-16 Budget |
| 06/11/15 | Board of Supervisors to conduct a Public Hearing on the FY 15-16 Proposed Budget |
| 06/24/15 | Board of Supervisors to adopt the FY 15-16 Budget |

06/26/15 Approved FY 15-16 budget figures will be sent to each respective department

07/01/15 FY 15-16 Budget implementation

IN RE: DECLARATION OF COUNTY SURPLUS

John K. Brewer made the motion to approve items for County Surplus:

- Public Works – 1988 Ford L8000 Compactor Truck and 2000 Ford F350 (Insurance Co. will pick up the 2000 Ford)
- Sheriff's Department – 2007 Ford Explorer and 2006 Ford Crown Victoria 4dr

Duly seconded by Kenneth R. Belton. Motion carried 3-0.

IN RE: TERM CONTRACT – ENGINEERING SERVICES

Jonathan D. Sweet explained his memo to procure these services:

MEMORANDUM

TO: GRAYSON COUNTY BOARD OF SUPERVISORS

FROM: JONATHAN D. SWEET, COUNTY ADMINISTRATOR

RE: ENGINEERING SERVICES - TERM CONTRACT(S)

DATE: FRIDAY, FEBRUARY 9TH, 2015

This memo is intended to advise the board of the County's need to enter into a term contract arrangement with at least three (3) professional engineering firms for the purpose of securing engineering services. The term contract approach is advantageous to expedite projects requiring engineering services, meet public procurement standards, satisfy funding agency requirements and provide greater continuity with engineering service providers and project management.

Staff has properly solicited requests for proposals and have received five (5) responses from the following firms:

1. The Lane Group
2. Anderson and Associates
3. Hurt & Profit
4. Thompson & Litton
5. Draper Aden & Associates

Staff has reviewed the proposals submitted by the five (5) firms, selected three (3) to interview and subsequently recommends the following three (3) for the County to enter into term contracts with. The three (3) for consideration are as follows:

1. The Lane Group
2. Anderson and Associates
3. Draper Aden & Associates

Thank you in advance for your consideration of our recommendation and please do not hesitate to contact me with any questions you may have regarding this matter.

Kenneth R. Belton made the motion to approve; duly seconded by John K. Brewer.
Motion carried 3-0.

IN RE: COUNTY ADMINISTRATOR'S REPORT

Jonathan D. Sweet presented the following report:

General Operations:

- Outsourced Payroll (ADP) will take place this month
- Grayson County has successfully taken all the required steps to recertify and receive our StormReady status for the next three years. (Storm Spotter Training (25+), resubmit application, trip to Blacksburg national weather center, verify storm ready equipment (NOHA radios, nixel alerts, communications, etc.) etc.).
- 3-years in the works, we have finally demonstrated a satisfactory completion of post-closure care, and I am proud to report that the Grayson County Landfill is released from the requirements of Solid Waste Permit No.459 for the operation and maintenance of the Grayson County Landfill effective December 2nd, 2014.

Facilities:

- The elevator project will be complete by our next Board meeting.

Programs:

- Coyote Bounty - This Fiscal year, (July 1) 193 bounties (\$7,720); FY 14 15 bounties were paid. (208 total)

Economic and Community Development:

- Finished 2nd overall in Job Creation per capita in the Commonwealth out of 131 counties and cities and 17th overall in Capital Investment per capita and are enjoying a 65 month low unemployment rate at 6.9%.

Staff Operations:

- Recently, James Moss, Building Official was elected Virginia Building Code Officials Association Region 1 Chair.
- Ms. Jada Black has been elected Region 1 Secretary she also serves on the permit technician committee. Jada was one of the first certified permit techs in Virginia and the first in Region 1. She has encouraged many building department administrative personnel to peruse there certifications.
- I was appointed to The Southwest 2020 Collaborative is Steering Committee to assist with guiding and developing an action plan for the coalition.
- I was appointed to the Virginia Association of Counties 2015 Economic Development and Planning and Steering Committee
- Leesa Gayheart has completed her Virginia Government Finance Officer Association's Certificate Program for the purpose of receiving specialized training in areas of accounting, budgeting, cash management, debt, administration, internal controls, Virginia law and various other topics pertaining to state and local governments.

Public Announcements:

- Final class in our series – The Tourism Marketing 103 Course will be held at the Crossroads Institute on Feb. 25th from 5:30-8:00 (Focusing on social media marketing)

IN RE: DEPARTMENT HEAD REPORTS

As presented.

IN RE: PUBLIC HEARING(S)

None

IN RE: REGISTERED SPEAKERS AND PUBLIC COMMENT

None

IN RE: CLOSED SESSION

John K. Brewer made the motion to go into closed session pursuant to §2.2-3711(A)(5) of the Code of Virginia, regarding prospective business or industry or the expansion of an existing business or industry; duly seconded by Kenneth R. Belton. Motion carried 3-0.

John K. Brewer made the motion to come out of closed session; duly seconded by Kenneth R. Belton. Motion carried 3-0.

Whereas, the Grayson County Board of Supervisors has convened a closed session on this 12th, day of February, 2015, pursuant to an affirmative recorded vote and in accordance with provision of the Virginia Freedom of Information Act; and

Whereas, Section §2.2-3711 of the Code of Virginia requires a certification by this Board of Supervisors that such closed session was conducted in conformity with Virginia law;

Now, Therefore Be It Resolved that the Board of Supervisors hereby certifies that, to the best of each member's knowledge, (I) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed session to which this certification resolution applies, and (II) only such public business matters as were identified in the motion convening the closed session were heard, discussed or considered by the Board of Supervisors with recorded confirmation from members as follows: John K. Brewer – I so certify; Kenneth R. Belton – I so certify; Brenda Sutherland – I so certify.

IN RE: BOARD OF SUPERVISORS AUTHORIZING MOTION – CHAIR AND VICE CHAIR
[ECONOMIC DEVELOPMENT]

Kenneth R. Belton made to motion to move to allow Chair and Vice Chair the same authorization OF THE Grayson County Board of supervisors to enter into certain agreements for the purpose of economic development. Acquisition/disposition of property, performance agreements, lease agreements, Memorandums of Understanding, or other contracts or agreements as needed, and to give the Chair and Vice Chair the same authority to sign said documents by the Grayson County Board of Supervisors. The Board of Supervisors shall subsequently convene and officially ratify any and all actions taken by the Chair and/or the Vice Chair for said purpose; duly seconded by John K. Brewer. Motion carried 3-0. Jonathan D. Sweet commented that this will continue on in perpetuity.

IN RE: ADJOURN

John K. Brewer made the motion to adjourn; duly seconded by Kenneth R. Belton. Motion carried 3-0.