

February 3, 2017  
05:13 PM

Grayson County  
Check Register By Check Date

Page No: 1

Range of Checking Accts: First to Last Range of Check Dates: 01/13/17 to 02/09/17  
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					
33700	01/20/17	USPOS005 Us Postal Service	165.00		374
33711	01/30/17	ADAMS005 Adams Building Supply	81.36		379
33712	01/30/17	APPAL005 Appalachian Power	16.07		379
33713	01/30/17	BKTUN005 Bkt Uniforms	704.93		379
33714	01/30/17	BRCE005 Brceda	40,286.75		379
33715	01/30/17	CARQ0010 Carquest Auto Parts	119.99		379
33716	01/30/17	CARQU005 Carquest Of Alleghany	404.44		379
33717	01/30/17	CENTU005 Century Link	2,321.09		379
33718	01/30/17	CHOCK005 AMERTSOURCE FUNDING, INC.	3,788.00		379
33719	01/30/17	CINTA005 Cintas Corp, #532	718.93		379
33720	01/30/17	COBRA005 COBRA DIESEL PERFORMANCE	1,693.59		379
33721	01/30/17	COMCA005 Comcast Corporation	219.40		379
33722	01/30/17	DANST005 Dan Stewart	180.00		379
33723	01/30/17	DISTR005 District Iii Governmental Coop	8,854.00		379
33724	01/30/17	ELEC0010 Election Systems & Software	3,275.45		379
33725	01/30/17	FERGU010 FERGUSON ENTERPRISES INC.	47.81		379
33726	01/30/17	FIELD005 Fielder Electric Motor Repair	49.11		379
33727	01/30/17	FLEET005 Fleetpride	962.12		379
33728	01/30/17	FLORE005 Flores & Associates, Llc	48.86		379
33729	01/30/17	FOODC005 Food City, Store #866	64.38		379
33730	01/30/17	GALA0025 Galax Grayson Ems	27,078.08		379
33731	01/30/17	GRAY0055 Grayson Co School Board	3,443.52		379
33732	01/30/17	GRAY0060 Grayson Co Sheriff's Office	178.20		379
33733	01/30/17	GREEN005 GREENTECH IMAGING	501.85		379
33734	01/30/17	HIGHC005 High Country Springs, Llc	55.00		379
33735	01/30/17	HILLS005 Hill Studio Pc	1,283.50		379
33736	01/30/17	HRGAR005 H & R Garage	80.00		379
33737	01/30/17	INDE0015 Independence Tire Co	190.71		379
33738	01/30/17	LEONA005 Leonard's Copy Systems, Inc	148.68		379
33739	01/30/17	MCGRU005 Mcgruff Safe Kids	594.00		379
33740	01/30/17	MERCE005 Mercer Day Report Center	30.00		379
33741	01/30/17	MERRI005 Merritt Supply, Inc	102.18		379
33742	01/30/17	MGLPRO05 MGL Printing Solutions	793.00		379
33743	01/30/17	MODER005 Modern Impressions	42.32		379
33744	01/30/17	NAPAA005 NAPA AUTO OF INDEPENDENCE	41.72		379
33745	01/30/17	NEWR0030 New River Valley Reg Jail	72,579.55		379
33746	01/30/17	NTAIN005 Nta, Inc.	45.68		379
33747	01/30/17	OMNIL005 OMNILINK SYSTEMS	415.00		379
33748	01/30/17	PAPER005 Paper Clip	0.00	01/30/17 VOID	0
33749	01/30/17	PAPER005 Paper Clip	1,371.46		379
33750	01/30/17	PETER005 PETERSEN INDUSTRIES	572.16		379
33751	01/30/17	PITNE005 Pitney Bowes	150.00		379
33752	01/30/17	PITNE005 Pitney Bowes	25.48		379
33753	01/30/17	PLUMB005 Plumbmaster, Inc	101.98		379
33754	01/30/17	PRIN0010 Printech, Inc	177.51		379
33755	01/30/17	QUAL0015 Quality Auto Parts	35.36		379
33756	01/30/17	ROBI0010 Robinson, Farmer, Cox Assoc	4,500.00		379
33757	01/30/17	SANDS005 Sands Anderson Pc	1,383.38		379
33758	01/30/17	SOUT0015 Southeast Energy, Inc	1,652.50		379

33759	01/30/17	SPRIN005 Spring Valley Graphics	8.00		379
33760	01/30/17	STATE005 State Electric Supply Co	315.42		379
33761	01/30/17	SUNT0010 Suntrust Bank	560.90		379
33762	01/30/17	TERRY005 Tera L. Ball	500.00		379
33763	01/30/17	THEDE005 The Declaration	423.24		379
33764	01/30/17	THEGA005 The Gazette C/O Landmark Comm.	894.52		379
33765	01/30/17	TOWN0010 TOWN OF INDEPENDENCE	439.28		379
33766	01/30/17	TOWN0020 Town Of Troutdale - Water	1,200.00		379
33767	01/30/17	TRICO005 Tri-County Glass, Inc	573.84		379
33768	01/30/17	USCELO05 Us Cellular	2,278.58		379
33769	01/30/17	VAELE005 Va Electoral Board Association	300.00		379
33770	01/30/17	VIRG0035 Virginia Tech - Bursar's Offic	13,410.26		379
33771	01/30/17	VOTER005 Voter Registrar's Assoc Of Va	170.00		379
33772	01/30/17	WATTS005 D's Trophies	157.95		379
33773	01/30/17	XEROX005 Xerox Corporation	565.71		379
33701	01/31/17	AFLAC005 Aflac	1,627.04		378
33702	01/31/17	AMER0010 American Heritage Life Ins Co	73.77		378
33703	01/31/17	ANTH0010 Anthem - Health	44,416.07		378
33704	01/31/17	ANTH0015 Anthem - Dental	2,011.97		378
33705	01/31/17	BOSTO005 Boston Mutual Life Ins Co	533.93		378
33706	01/31/17	INGO0005 Ing	400.00		378
33707	01/31/17	MINNE005 Minnesota Life	415.37		378
33708	01/31/17	UNIT0010 United Way SOUTHWEST, VA.	117.25		378
33709	01/31/17	VAAS0015 VACORP	110.88		378
33710	01/31/17	VALIC005 Valic	2,300.00		378
33774	01/31/17	TAMAR005 Tamara Mcpherson	53.63		380
33775	02/09/17	ADAMS005 Adams Building Supply	0.00	02/09/17 VOID	0
33776	02/09/17	ADAMS005 Adams Building Supply	197.08		386
33777	02/09/17	ANNAF005 Anna F. Meade	9,375.00		386
33778	02/09/17	APPAL005 Appalachian Power	0.00	02/09/17 VOID	0
33779	02/09/17	APPAL005 Appalachian Power	4,192.83		386
33780	02/09/17	ARCETO05 ARC 3 GASES	9.30		386
33781	02/09/17	AREES005 A. Reese Peck	324.21		386
33782	02/09/17	BIBLE005 Bible Baptist Church	40.00		386
33783	02/09/17	BKTUN005 Bkt Uniforms	924.90		386
33784	02/09/17	BUSIN005 Business Information Systems	165.00		386
33785	02/09/17	CARLH005 CARL H CAUDILL II	100.05		386
33786	02/09/17	CARR0020 Carroll-Grayson-Galax Solid Wa	30,381.50		386
33787	02/09/17	CASKI005 Caskie Graphics, Inc	441.12		386
33788	02/09/17	CENTU005 Century Link	712.64		386
33789	02/09/17	CINTA005 Cintas Corp, #532	649.12		386
33790	02/09/17	CITY0010 City Of Galax	10,201.94		386
33791	02/09/17	COMER005 Comers Rock Community Center	250.00		386
33792	02/09/17	COXSN005 Cox Snax Sales, Llc	161.70		386
33793	02/09/17	DALTO005 Dalton Logging, Inc	39.18		386
33794	02/09/17	DAY3C005 Day 3 Construction	1,800.00		386
33795	02/09/17	DAY3C005 Day 3 Construction	32,500.00		386
33796	02/09/17	DEPTO005 Dept Of Criminal Justice Serv	627.00		386
33797	02/09/17	EASTC005 EAST COAST EMERGENCY VEHICLES	20.52		386
33798	02/09/17	FERGU010 FERGUSON ENTERPRISES INC.	954.32		386
33799	02/09/17	FIELDO05 Fielder Electric Motor Repair	210.89		386
33800	02/09/17	FLATRO05 Flat Ridge Community Center	225.00		386
33801	02/09/17	FLORE005 Flores & Associates, Llc	1,354.83		386
33802	02/09/17	FLOWE005 FLOWERS AUTO PARTS	14.99		386
33803	02/09/17	GAZET005 Gazette Press, Inc	110.00		386
33804	02/09/17	GBOIL005 G&B OIL COMP, INC.	2,350.56		386
33805	02/09/17	GOODW005 Goodwill Grange	200.00		386
33806	02/09/17	GRACE005 Grace Free Will Baptist Church	75.00		386

33807	02/09/17	HAYNE005	Haynes Portable Toilets & Sept	150.00		386
33808	02/09/17	HDHTE005	HDH Technical, Inc	720.00		386
33809	02/09/17	HICOK005	Hicok, Fern, Brown & Garcia Cpas	2,620.00		386
33810	02/09/17	HIGHL005	Highlands Glass Company	1,230.32		386
33811	02/09/17	INDE0015	Independence Tire Co	16.00		386
33812	02/09/17	INDE0020	Independence Vol Fire Dept	100.00		386
33813	02/09/17	JEFFR015	JEFFREY E TESTERMAN	22.24		386
33814	02/09/17	KENNE035	KENNETH C. GRIFFIN	345.23		386
33815	02/09/17	LEONA005	Leonard's Copy Systems, Inc	45.00		386
33816	02/09/17	LINEB005	Lineberry's Garage & Wrecker	800.10		386
33817	02/09/17	MARKR005	MARK REETER	101.44		386
33818	02/09/17	MODE0010	Modern Impressions	256.00		386
33819	02/09/17	MODER005	Modern Impressions	3.00		386
33820	02/09/17	MTR00030	Mt Rogers Community Improvemen	150.00		386
33821	02/09/17	NAPAA005	NAPA AUTO OF INDEPENDENCE	59.15		386
33822	02/09/17	OAKHI005	Oak Hill Academy	40.00		386
33823	02/09/17	PAPER005	Paper Clip	0.00	02/09/17 VOID	0
33824	02/09/17	PAPER005	Paper Clip	4,753.82		386
33825	02/09/17	PEACE005	Peace Of Mind Counseling	240.00		386
33826	02/09/17	PIED0010	Piedmont Truck Center, Inc	19.16		386
33827	02/09/17	PLUMB005	Plumbmaster, Inc	311.86		386
33828	02/09/17	PROF0010	Professional Networks, Inc	145.00		386
33829	02/09/17	PSYCH005	Psychological Health Roanoke	215.00		386
33830	02/09/17	QUAL0015	Quality Auto Parts	295.50		386
33831	02/09/17	RHOND010	Rhonda Eastridge	13.50		386
33832	02/09/17	ROMAR005	Romar Elevators, Inc	262.50		386
33833	02/09/17	ROTEN005	Rotenizer Drapery & Carpet	1,570.00		386
33834	02/09/17	SAFLA005	Saflab	55.50		386
33835	02/09/17	SANDS005	Sands Anderson Pc	1,876.00		386
33836	02/09/17	SANIC005	Sanico	505.91		386
33837	02/09/17	SOUT0015	Southeast Energy, Inc	256.64		386
33838	02/09/17	SPORT005	BSN SPORTS	337.56		386
33839	02/09/17	SPRIN005	Spring Valley Graphics	2,808.00		386
33840	02/09/17	SRCAP005	SE Rural Comm Assist Project	409.75		386
33841	02/09/17	STATE005	State Electric Supply Co	1,740.07		386
33842	02/09/17	STORA005	Storage to Go	160.00		386
33843	02/09/17	SUNT0010	Suntrust Bank	0.00	02/09/17 VOID	0
33844	02/09/17	SUNT0010	Suntrust Bank	5,470.21		386
33845	02/09/17	SUSA0020	Susan Hodges	437.64		386
33846	02/09/17	TERRY005	Tera L. Ball	500.00		386
33847	02/09/17	TOTTE005	Totten Construction LLC	31,220.00		386
33848	02/09/17	TOWN0010	TOWN OF INDEPENDENCE	33.98		386
33849	02/09/17	TOWN0020	Town of Troutdale - Water	517.50		386
33850	02/09/17	TROUT005	Troutdale Vol Fire & Rescue	100.00		386
33851	02/09/17	TWINC005	Twin Co Airport Commission	38,038.02		386
33852	02/09/17	USCEL005	Us Cellular	101.71		386
33853	02/09/17	USDAR005	usda Rural Development	797.00		386
33854	02/09/17	USDAR005	usda Rural Development	797.00		386
33855	02/09/17	WALKE005	Walkers Welding & Muffler Shop	1,662.50		386
33856	02/09/17	WARRE005	WARREN P. BROWN	569.73		386
33857	02/09/17	WATTS005	D's Trophies	1,429.37		386
33858	02/09/17	WELDB005	Weld Built Fabrication, Inc	120.00		386
33859	02/09/17	XEROX005	Xerox Corporation	171.61		386

33860	02/09/17	APPAL005 Appalachian Power	100.00	387
33861	02/09/17	BANK0005 Bank Of Marion - Visa	2,338.27	387
33862	02/09/17	BRIST005 Bristol Office Supply, Inc	60.00	387
33863	02/09/17	CENT0015 Century Link	51.95	387
33864	02/09/17	CHAR0010 Charles Brown	38.50	387
33865	02/09/17	COMM0015 Commission On Vasap	1,801.25	387
33866	02/09/17	ELAV0005 ELAVON	209.86	387
33867	02/09/17	GALA0040 Galax Public Library	325.00	387
33868	02/09/17	GARY0005 Gary Umberger	46.20	387
33869	02/09/17	GRAY0085 GRAYSON NATIONAL BANK	1,091.00	387
33870	02/09/17	JLREE005 J.L. Reedy	188.65	387
33871	02/09/17	LLTSP005 Llt's Paving	50.00	387
33872	02/09/17	NEWR0020 New River Valley Asap	242.50	387
33873	02/09/17	OFFIC005 Office Depot	48.57	387
33874	02/09/17	TAMMY015 TAMMY M HAYDEN	98.56	387
33875	02/09/17	TOWN0015 Town Of Marion	60.00	387

Checking Account Totals	<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount Void</u>
Checks:	171	5	465,391.22	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	171	5	465,391.22	0.00

100TREASURER	TREASURER'S CHECKS			
12956	01/25/17	Alignment Check		VOID
12957	01/25/17	APPAL010 APPALACHIAN TITLE & SETTLEMENT	316.31	375
12958	01/25/17	BOBBY025 BOBBY SIZEMORE	9.80	375
12959	01/25/17	CABEA005 CAB EAST LLC	99.28	375
12960	01/25/17	COREL005 CORELOGIC TAX SERVICES	4,758.07	375
12961	01/25/17	DONAL025 DONALD D. BAKER	1,249.50	375
12962	01/25/17	DONNA010 DONNA CORRELL	14.61	375
12963	01/25/17	DOROT015 DOROTHY CROUSE	44.45	375
12964	01/25/17	HENRI010 HENRI VUURMANS	308.80	375
12965	01/25/17	JOSEP005 JOSEPH C. AND LOIS E. BARTON	8.75	375
12966	01/25/17	KEITH015 KEITH SPENCER	264.94	375
12967	01/25/17	LARRY020 LARRY RAY MARTIN	20.13	375
12968	01/25/17	LESTE015 LESTER H. R. HOOPER	46.75	375
12969	01/25/17	MICHE005 MICHELLE O GRAYBEAL	190.12	375
12970	01/25/17	PAULR005 LEIGH ANN RICHARDSON	554.37	375
12971	01/25/17	ROBER045 ROBERT MADISON PARSONS	10.00	375
12972	01/25/17	STATE010 STATE EMPLOYEES CREDIT UNION	581.81	375
12973	01/25/17	TERRY010 TERRY LYNN BOND	688.09	375
12974	01/25/17	YVONN005 YVONNE MUNDY	788.38	375
12975	01/25/17	CARRI010 CARRINGTON MORTGAGE	66.15	376
12976	01/26/17	U-000019 FUNK, PHILLIP	207.00	377
12977	01/26/17	U-000019 FUNK, PHILLIP	7.00	377
12978	01/26/17	U-000041 OSBORNE, KENNETH L.	277.90	377
12979	01/26/17	U-000042 BLACK & GOLD INVESTMENT GROUP	287.03	377
12980	01/26/17	U-000043 FOX CREEK STORE	300.00	377
12981	01/26/17	U-000047 SMOAK, RYAN & DENISE	560.00	377
12982	01/26/17	U-000051 GREG'S CORE SUPPLY	0.58	377
12983	02/01/17	TREAS035 TREASURER OF VIRGINIA	289.48	381
12984	02/01/17	TREAS035 TREASURER OF VIRGINIA	300.00	382
12985	02/01/17	JOHNR005 JOHN R. SHEPHERD	86.77	383
12986	02/03/17	SARAK005 SARA K. MOSER RUSSELL	156.00	384
12987	02/03/17	TERRY015 TERRY G. COMBS	156.00	384
12988	02/03/17	DARLE025 DARLENE HENSDALL	30.00	385
12989	02/03/17	DAWNS005 DAWN STOCKNER	30.00	385
12990	02/03/17	IROLER00 RICHARD IROLER	30.00	385
12991	02/03/17	JOHNH005 JOHN HALL	30.00	385
12992	02/03/17	MICHA045 MICHAEL MORRIS	30.00	385

Checking Account Totals	<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount Void</u>
Checks:	36	1	12,798.07	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	36	1	12,798.07	0.00

Report Totals	<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount Void</u>
Checks:	207	6	478,189.29	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	207	6	478,189.29	0.00

Totals by Year-Fund Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
General Fund	7-100	406,316.31	0.00	52,006.28	458,322.59
	7-115	589.48	0.00	0.00	589.48
CAPITAL IMPROVEMENT	7-355	580.89	0.00	0.00	580.89
Water - Fairview/Oldtown	7-501	4,794.99	0.00	0.00	4,794.99
Year Total:		412,281.67	0.00	52,006.28	464,287.95
	X-225	594.00	0.00	0.00	594.00
	X-252	1,403.69	0.00	0.00	1,403.69
Water - Fairview/Oldtown	X-501	0.00	1,639.51	0.00	1,639.51
	X-714	6,750.31	0.00	0.00	6,750.31
	X-722	2,712.87	0.00	0.00	2,712.87
	X-735	93.96	0.00	0.00	93.96
	X-763	707.00	0.00	0.00	707.00
Year Total:		12,261.83	1,639.51	0.00	13,901.34
Total of All Funds:		424,543.50	1,639.51	52,006.28	478,189.29

Totals by Fund Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
General Fund	100	406,316.31	0.00	52,006.28	458,322.59
	115	589.48	0.00	0.00	589.48
	225	594.00	0.00	0.00	594.00
	252	1,403.69	0.00	0.00	1,403.69
CAPITAL IMPROVEMENT	355	580.89	0.00	0.00	580.89
Water - Fairview/Oldtown	501	4,794.99	1,639.51	0.00	6,434.50

714	6,750.31	0.00	0.00	6,750.31
722	2,712.87	0.00	0.00	2,712.87
735	93.96	0.00	0.00	93.96
763	707.00	0.00	0.00	707.00
Total Of All Funds:	<u>424,543.50</u>	<u>1,639.51</u>	<u>52,006.28</u>	<u>478,189.29</u>

Fund Description	Fund	Current	Prior Rcvd	Prior Open	Paid Prior	Fund Total
General Fund	7-100	406,316.31	0.00	0.00	0.00	406,316.31
	7-115	589.48	0.00	0.00	0.00	589.48
CAPITAL IMPROVEMENT	7-355	580.89	0.00	0.00	0.00	580.89
Water - Fairview/Oldtown	7-501	4,794.99	0.00	0.00	0.00	4,794.99
Year Total:		<u>412,281.67</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>412,281.67</u>
	x-225	594.00	0.00	0.00	0.00	594.00
	x-252	1,403.69	0.00	0.00	0.00	1,403.69
	x-714	6,750.31	0.00	0.00	0.00	6,750.31
	x-722	2,712.87	0.00	0.00	0.00	2,712.87
	x-735	93.96	0.00	0.00	0.00	93.96
	x-763	707.00	0.00	0.00	0.00	707.00
Year Total:		<u>12,261.83</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,261.83</u>
Total Of All Funds:		<u>424,543.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>424,543.50</u>

Grayson County Board of Supervisors  
Regular Meeting  
February 9, 2017

Members attending were: Brenda R. Sutherland, Kenneth R. Belton, John S. Fant, Glen E. Rosenbaum and Michael S. Hash.

IN RE: OPENING BUSINESS

Supervisor Sutherland noted that amendments need to be made to the agenda/consent agenda – under reports/presentations/request(s), William Crawford needs to be added; Proclamation presentation would be next; Scott Wickham, Auditor would follow and then the public hearing would take place. After the public hearing, the Board will go into closed session pursuant to Virginia Code Section 2.2-3711(A)(7) to receive briefings from legal counsel and staff pertaining to probable legal matters. Supervisor

Rosenbaum made the motion to amend/approve the agenda/consent agenda; duly seconded by Supervisor Hash. Motion carried 5-0.

IN RE: PRESENTATIONS OR REQUESTS

Mitchell L. Smith, Interim County Administrator, introduced William Crawford, Director of Planning & Community Development for Grayson County. Mr. Crawford is a native of Grayson County resides in Fairview with his wife Jane, who is a teacher at Grayson County. Mr. Crawford obtained a BS degree in biology from Christopher-Newport University. Mr. Crawford addressed the Board and noted he's very excited for this opportunity and is ready to get started!

IN RE: PROCLAMATION PRESENTATION – LINDA PHELPS

Mitchell L. Smith read the proclamation (listed below) for Linda Phelps. The Board presented the proclamation to Mrs. Phelps.

**Proclamation of the  
Grayson County Board of Supervisors  
in Recognition and Appreciation of**

**Linda Phelps**

**WHEREAS**, the Grayson County Board of Supervisors recognizes Linda Phelps for her long and distinguished service to the fine citizens of Grayson County, Virginia; and,

**WHEREAS**, the Grayson County Board of Supervisors also wishes to recognize and acknowledge that Mrs. Phelps has served Grayson County and its fine citizens since March of 1980, as a Deputy within the Office of the Commissioner of Revenue and furthermore, deeply appreciates her lasting commitment and dedication; and,

**WHEREAS**, during Mrs. Phelps' long tenure in public service she has worked for three Commissioners of the Revenue to include the Honorable Charles Sturgill, the Honorable Alvin Cox, and the Honorable Larry Bolt; and,

**WHEREAS**, her expertise in Virginia State Income Tax, her passion for the County, her genuine care for people, and her charming personality has immensely benefited the Office of the Commissioner of Revenue, the County of Grayson, and all those who have been served or have come in contact with Mrs. Phelps for more than thirty six years.

**NOW, THEREFORE, BE IT PROCLAIMED**, that the Grayson County Board of Supervisors recognizes and commends Mrs. Linda Phelps on her long and distinguished service to Grayson County within the Office of the Commissioner of Revenue, and we extend to her the best wishes of happiness in her retirement and in all of her future endeavors.

*Adopted this 12<sup>th</sup> Day January, 2017, in the County of Grayson, Virginia.*

By: \_\_\_\_\_  
**Brenda R. Sutherland, Chair**  
**Grayson County Board of Supervisors**

**Attest:** \_\_\_\_\_  
**Jonathan D. Sweet, Clerk**  
**Grayson County Board of Supervisors**

## IN RE: REPORTS, PRESENTATIONS OR REQUESTS

Scott Wickham, Auditor with Robinson, Farmer, Cox Associates presented the Grayson County Audit for year ended June 30, 2016 (listed below). Mr. Wickham noted Grayson County has great numbers, especially for Southwest Virginia. The County currently has a 29.2% fund balance noting that ideal is 25-30%. The County is below state average on debt per capita using state standards. Supervisor Fant made the motion to have staff work with having a plan to address findings within sixty (60) days; duly seconded by Supervisor Hash. Motion carried 5-0. Supervisor Rosenbaum made the motion to accept the audit; duly seconded by Supervisor Fant. Motion carried 5-0.

# COUNTY OF GRAYSON, VIRGINIA AUDIT PRESENTATION FOR YEAR ENDED JUNE 30, 2016



FEBRUARY 9, 2017



CONTACT INFORMATION:

SCOTT WICKHAM, CPA, CFE

[SWICKHAM@RFCA.COM](mailto:SWICKHAM@RFCA.COM)

(540) 552-7322 (RFCA)



## TABLE OF CONTENTS

---

	<u>Page</u>
Independent Auditors' Report on Financial Analysis .....	1
Financial Analysis:	
General Fund Summary .....	2
Calculation of Operating Reserve .....	3
Debt Summary .....	4
Assessment Summary .....	5
Charts .....	6-8
FY14 DHCD Fiscal Stress .....	9
Summary Information on the Implementation of GASB 68 and 71 .....	10
2016 Virginia Retirement System Attestation Report .....	11-12
Management Comments and Recommendations .....	13-16
Communication with Those Charged with Governance .....	17-19

## 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, 2008-2016. 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, 2008-2016. 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, Turner, Co. Associates*

Blacksburg, Virginia  
February 9, 2017

**BLACKSBURG OFFICE**  
**STREET ADDRESS:**  
**108 SOUTH PARK DRIVE**  
**BLACKSBURG, VIRGINIA 24060**

**SCOTT WICKHAM, C.P.A., Member**

**TELEPHONE: (540) 552-7322**  
**FAX: (540) 552-0338**

**E-MAIL: [swickham@rfca.com](mailto:swickham@rfca.com)**  
**INTERNET: [www.rfca.com](http://www.rfca.com)**



-1-

County of Grayson, Virginia  
General Fund Summary

	2008	2009	2010	2011	2012	2013	2014	2015	2016	Compounded Annual Growth Rate
<b>Revenues:</b>										
General property taxes	\$ 6,293,893	\$ 6,284,555	\$ 6,897,259	\$ 9,046,978	\$ 9,717,845	\$ 9,977,840	\$ 9,911,909	\$ 9,742,742	\$ 10,066,817	6.05%
Other local taxes	1,716,432	1,000,459	1,253,058	1,558,841	1,207,281	1,156,873	1,176,065	1,210,759	1,237,858	
Permits, privilege fees, and regulatory licenses	125,815	97,988	79,193	94,520	87,487	84,070	87,650	76,772	73,401	
Fines and forfeitures	1,285	14,873	24,850	45,487	22,033	27,735	20,099	20,099	13,893	
Revenue from the use of money and property	145,467	69,408	48,008	42,540	44,440	80,875	15,011	12,949	52,390	
Charges for services	276,202	287,714	1,438,186	1,479,300	1,573,152	1,612,113	1,546,213	1,604,330	1,585,778	
Miscellaneous	120,832	98,332	237,769	208,818	223,235	172,230	154,030	193,228	128,790	
Recovered costs	154,539	230,029	270,358	269,465	318,803	395,708	494,024	524,342	445,883	
Intergovernmental revenues	4,408,711	4,659,022	4,947,340	4,953,728	4,838,681	4,744,915	5,355,438	5,119,903	5,202,579	2.09%
<b>Total Revenues</b>	<b>13,252,536</b>	<b>13,438,380</b>	<b>15,195,753</b>	<b>18,319,545</b>	<b>17,833,157</b>	<b>17,823,865</b>	<b>18,791,828</b>	<b>18,478,831</b>	<b>18,807,994</b>	<b>4.47%</b>
<b>Expenditures</b>										
General government administration	993,508	1,282,259	1,394,457	1,293,198	1,217,190	1,222,809	1,334,380	1,674,343	1,570,382	
Justice administration	686,829	701,381	736,291	781,229	763,280	786,541	846,279	824,594	863,880	
Public safety	2,487,894	2,899,803	3,044,741	2,897,383	3,230,783	3,240,572	3,825,990	3,599,711	4,008,618	
Public works	1,393,890	1,295,219	1,358,343	2,123,915	1,493,871	1,497,117	1,689,509	1,800,178	1,699,383	
Health and welfare	2,449,335	2,369,793	2,484,195	2,397,933	2,578,418	2,671,919	2,900,828	2,967,298	2,971,830	
Education	4,255,829	4,165,812	3,270,978	5,106,175	4,350,556	4,220,981	5,227,702	5,981,082	5,274,296	
Parks, recreation, and cultural	452,820	448,798	480,181	494,889	432,114	462,165	440,943	437,809	437,204	
Community and economic development	808,193	218,625	519,713	582,783	644,680	700,536	770,491	551,108	544,708	
<b>Total operating expenditures</b>	<b>13,328,058</b>	<b>14,249,350</b>	<b>13,588,897</b>	<b>15,647,485</b>	<b>14,820,819</b>	<b>14,802,080</b>	<b>16,835,790</b>	<b>17,745,801</b>	<b>17,040,321</b>	<b>3.12%</b>
<b>Capital projects</b>	<b>26,373</b>	<b>21,648</b>	<b>25,281</b>	<b>342,875</b>	<b>-</b>	<b>20,500</b>	<b>40,057</b>	<b>218,282</b>	<b>1,235,280</b>	
<b>Annual Debt Service:</b>										
Principal retirement	271,838	272,535	257,194	158,145	534,255	182,478	112,895	822,434	595,890	
Interest and other fiscal charges	80,862	82,787	105,759	80,708	842,784	783,379	513,030	894,431	863,835	
<b>Total Debt Service</b>	<b>352,700</b>	<b>355,322</b>	<b>362,953</b>	<b>238,853</b>	<b>1,377,039</b>	<b>945,857</b>	<b>625,925</b>	<b>1,516,865</b>	<b>1,279,515</b>	<b>17.40%</b>
<b>Total Expenditures</b>	<b>13,709,741</b>	<b>14,626,320</b>	<b>13,977,071</b>	<b>16,249,193</b>	<b>16,707,858</b>	<b>15,768,417</b>	<b>17,501,712</b>	<b>19,480,948</b>	<b>18,555,116</b>	<b>4.54%</b>
Other financing sources (uses)	50,543	453,773	(443,860)	202,696	103,855	508,198	135,141	(831,322)	787,819	
<b>Change in Fund Balance</b>	<b>(408,662)</b>	<b>(784,137)</b>	<b>1,554,813</b>	<b>2,373,258</b>	<b>2,136,154</b>	<b>2,543,816</b>	<b>1,396,255</b>	<b>(1,833,439)</b>	<b>20,897</b>	
<b>Beginning Fund Balance, as restated 2012 and 2014</b>	<b>2,660,831</b>	<b>2,254,159</b>	<b>1,490,032</b>	<b>2,544,845</b>	<b>4,918,053</b>	<b>7,057,207</b>	<b>8,620,823</b>	<b>11,017,078</b>	<b>9,273,395</b>	
<b>Ending Fund Balance</b>	<b>\$ 2,254,159</b>	<b>\$ 1,490,032</b>	<b>\$ 2,544,845</b>	<b>\$ 4,918,053</b>	<b>\$ 7,057,207</b>	<b>\$ 8,620,823</b>	<b>\$ 11,017,078</b>	<b>\$ 9,383,639</b>	<b>\$ 9,294,053</b>	<b>19.37%</b>
<b>Ending Cash and Investments Balance</b>	<b>\$ 388,535</b>	<b>\$ 291,027</b>	<b>\$ 98,205</b>	<b>\$ 4,336,354</b>	<b>\$ 6,057,890</b>	<b>\$ 7,258,903</b>	<b>\$ 8,718,545</b>	<b>\$ 8,010,814</b>	<b>\$ 7,557,476</b>	<b>45.01%</b>

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	2015	2016
Ending General Fund Balance	\$ 3,254,159	\$ 1,490,032	\$ 5,544,845	\$ 4,918,053	\$ 7,057,207	\$ 9,520,823	\$ 11,017,078	\$ 9,383,839	\$ 9,294,053
Ending General Fund Cash and Investments Balance	\$ 386,535	\$ 291,527	\$ 95,205	\$ 2,438,354	\$ 5,057,890	\$ 7,258,903	\$ 8,718,548	\$ 8,010,814	\$ 7,557,474
Total County operating expenditures (1)	\$ 13,660,358	\$ 14,904,542	\$ 13,651,822	\$ 15,886,318	\$ 15,797,858	\$ 15,747,917	\$ 17,491,655	\$ 19,242,999	\$ 18,319,838
School Board operating expenditures	23,072,132	23,072,132	21,491,445	22,494,421	20,815,296	22,008,833	21,542,758	21,184,437	18,814,340
Local contribution to School Board	(4,255,839)	(4,185,873)	(3,270,878)	(5,106,175)	(4,390,595)	(4,220,891)	(5,257,702)	(5,841,758)	(5,264,181)
Net Government Operating Expenditures	\$ 30,496,651	\$ 33,511,102	\$ 31,832,289	\$ 33,274,584	\$ 30,805,601	\$ 33,533,769	\$ 33,776,711	\$ 34,605,345	\$ 31,870,895
Ending Fund Balance as a % of Operating Expenditures	5.9%	4.4%	8.0%	14.8%	22.0%	28.7%	30.6%	27.1%	29.2%
Ending Cash Balance as a % of Operating Expenditures	1.2%	0.9%	0.3%	7.3%	15.8%	21.6%	25.8%	23.1%	23.7%
Days held in operating reserve (fund balance)	25	16	29	54	80	105	119	99	106
Days held in operating reserve (cash balance)	4	3	1	27	58	79	94	84	87

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**

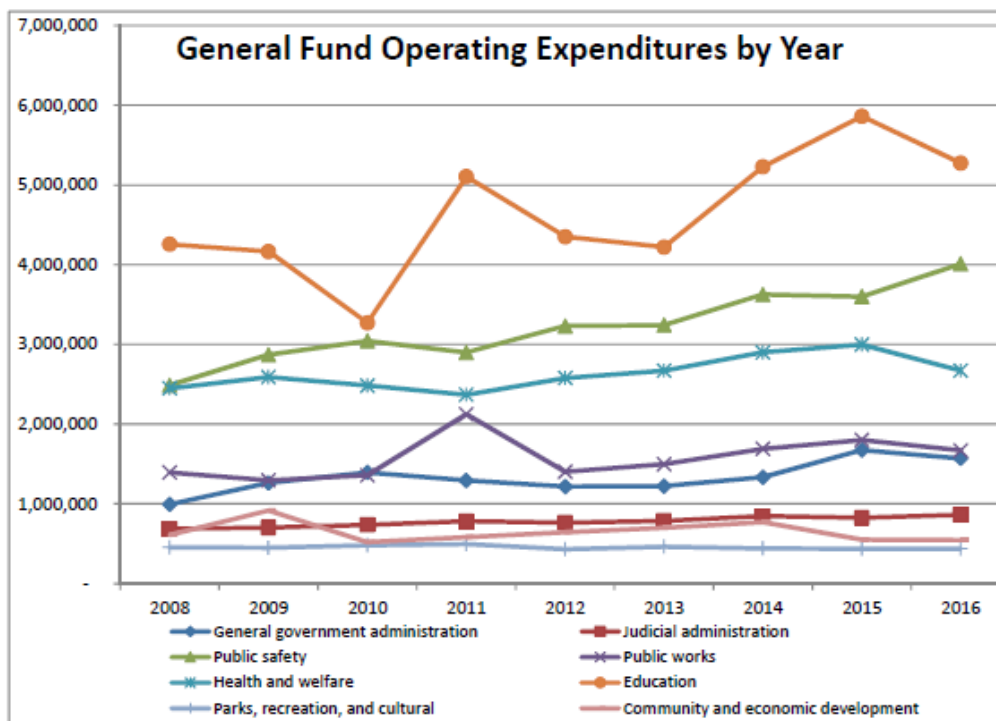
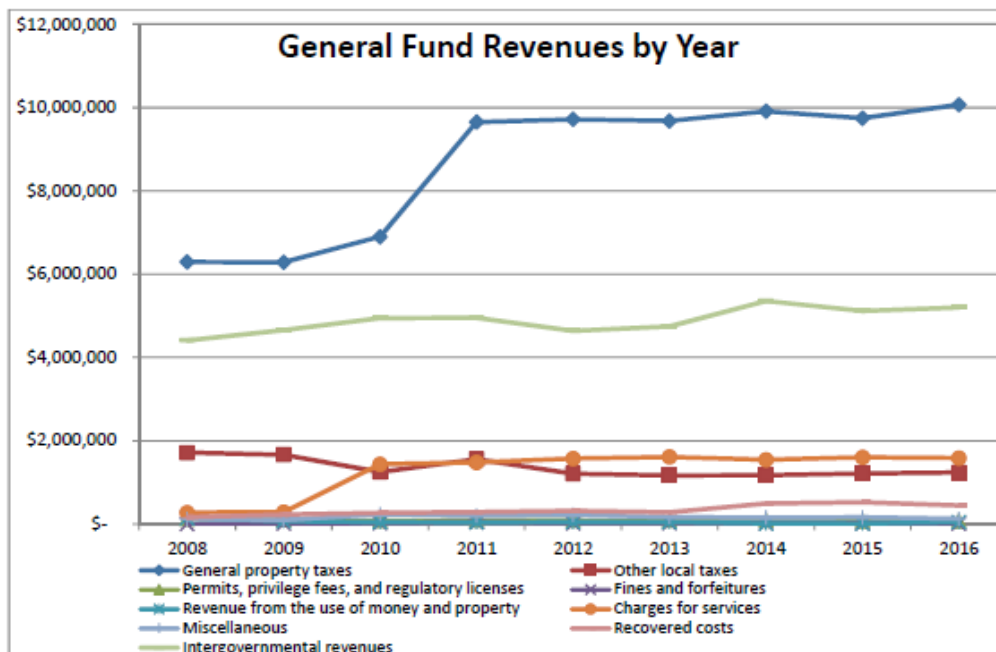
	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>County &amp; PSA Long-term Obligations</b>									
Literary Loans	\$ 243,470	\$ 118,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Leases	139,983	171,315	107,588	24,948	63,829	32,769	-	-	152,819
General Obligation Debt	1,434,425	1,359,968	1,355,291	1,275,393	1,194,930	18,941,329	18,757,122	18,096,924	17,315,238
Revenue Bonds	379,684	368,580	646,926	635,108	622,497	605,140	587,066	38,922	35,595
Lease Revenue Notes	16,300,000	16,300,000	16,300,000	16,300,000	17,900,000	247,790	244,775	-	662,477
Other Long-term Obligations	221,927	252,048	206,656	234,974	239,903	382,043	567,041	5,376,326	5,815,668
General Long-term Obligations	\$ 18,719,489	\$ 18,570,381	\$ 20,616,461	\$ 20,470,423	\$ 20,021,159	\$ 20,209,071	\$ 20,156,004	\$ 23,512,172	\$ 23,981,797
<b>School Long-term Obligations</b>									
Other Long-term Obligations	\$ 205,887	\$ 353,261	\$ 513,816	\$ 1,140,643	\$ 1,072,605	\$ 1,036,891	\$ 1,273,925	\$ 16,838,229	\$ 17,243,305
Total Long-term Obligations	\$ 18,925,376	\$ 18,923,642	\$ 21,130,277	\$ 21,611,066	\$ 21,093,764	\$ 21,245,962	\$ 21,429,929	\$ 40,350,401	\$ 41,225,102
Population	17,917	17,917	17,917	15,533	15,533	15,533	15,533	15,533	15,533
Debt per capita	\$ 1,056	\$ 1,056	\$ 1,179	\$ 1,391	\$ 1,358	\$ 1,368	\$ 1,380	\$ 2,598	\$ 2,654
State Averages (1)	\$ 2,307	\$ 2,481	\$ 2,651	\$ 2,855	\$ 2,757	\$ 2,757	\$ 2,757	\$ 3,509	\$ 3,308
<b>General Debt Repayment:</b>									
Total General Debt Repayment	\$ 352,300	\$ 355,292	\$ 362,923	\$ 238,853	\$ 1,177,039	\$ 945,857	\$ 625,865	\$ 1,516,865	\$ 1,279,515
Debt as a % of Operating and Debt Service Expenditures	2.58%	2.43%	2.66%	1.50%	7.45%	6.01%	3.58%	7.87%	6.98%

\* Per 2010 census

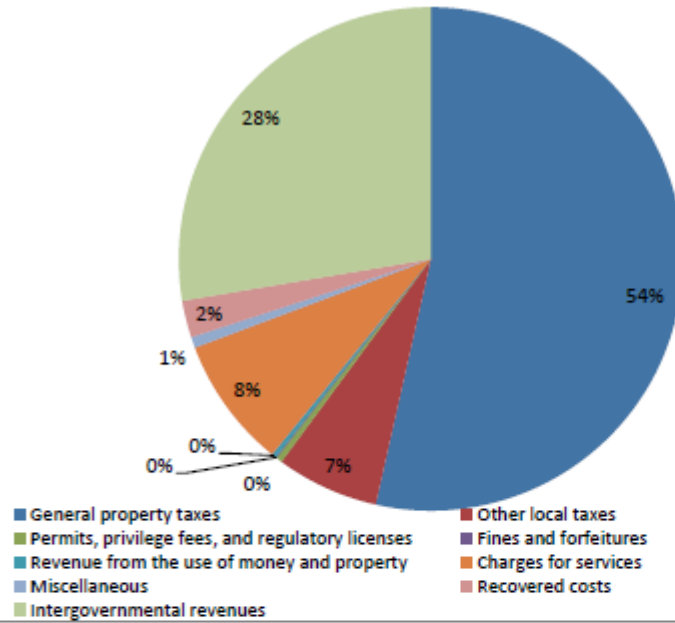
(1) Provided by the Auditor of Public Accounts (estimated for 2013, 2014, & 2016)

**County of Grayson, Virginia  
Assessment Summary**

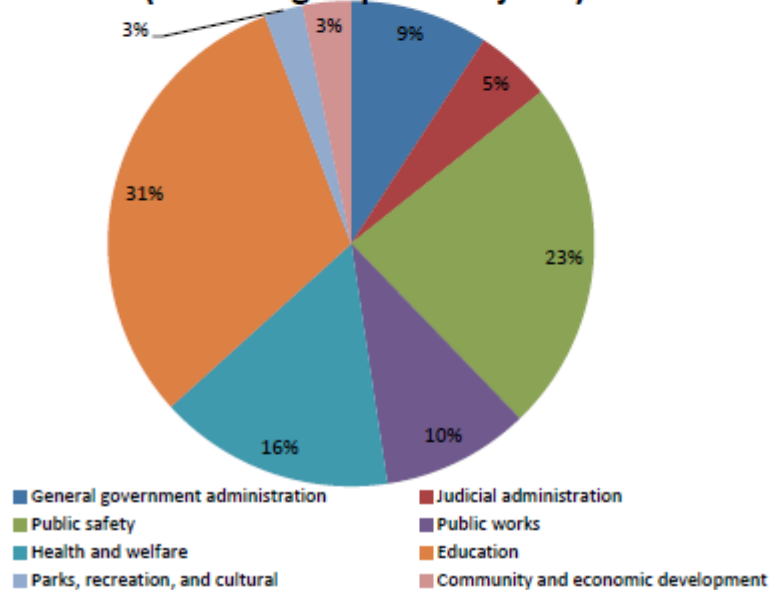
Fiscal Year	Real Estate	Personal Property	Merchant's Cap	Machinery & Tools	Public Utilities	Total	Overall Growth rates
2006-07	1,585,856,000	107,399,775	711,519	11,060,509	39,109,014	1,744,136,817	
2007-08	1,599,974,100	107,167,114	771,863	8,562,723	34,508,076	1,750,983,876	0.39%
2008-09	1,613,126,400	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	493,893	8,481,414	35,501,087	1,798,239,657	2.00%
2011-12	1,658,580,400	97,342,296	601,363	6,638,371	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%
2014-15	1,675,444,500	99,452,456	634,712	8,222,871	46,905,446	1,830,659,985	0.81%
2015-16	1,677,434,500	100,886,499	658,664	9,507,998	53,443,671	1,841,931,332	0.62%
Compound Annual Growth Rate	0.63%	-0.69%	-0.85%	-1.67%	3.53%	0.61%	

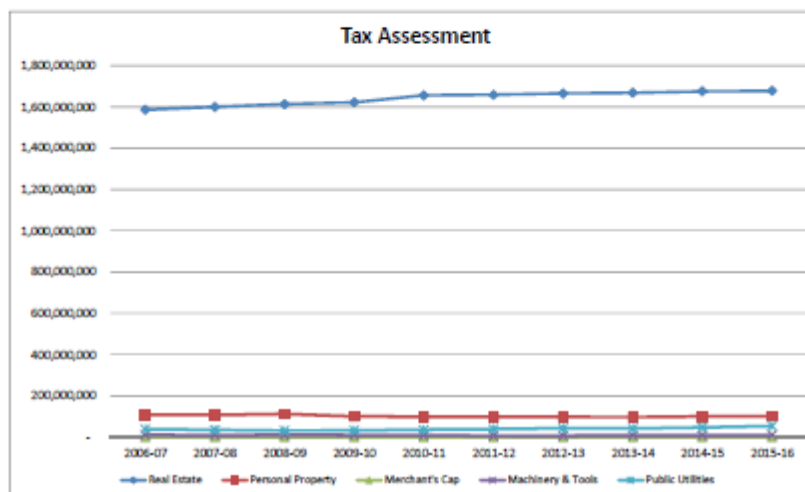
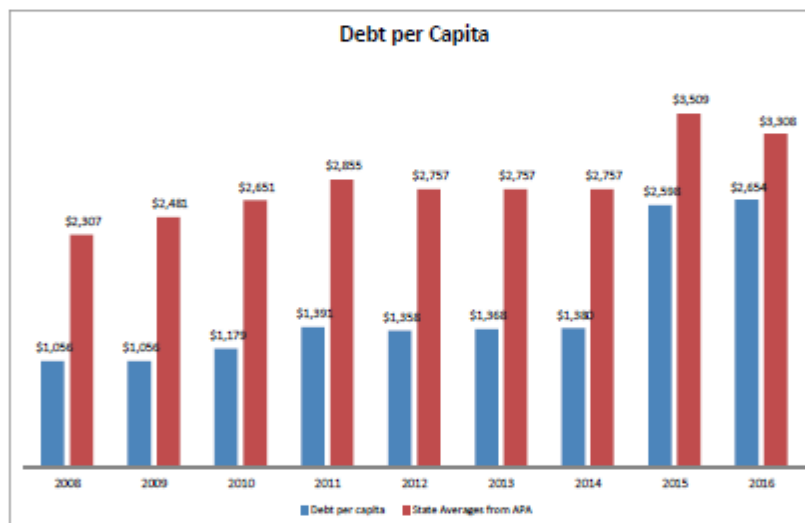
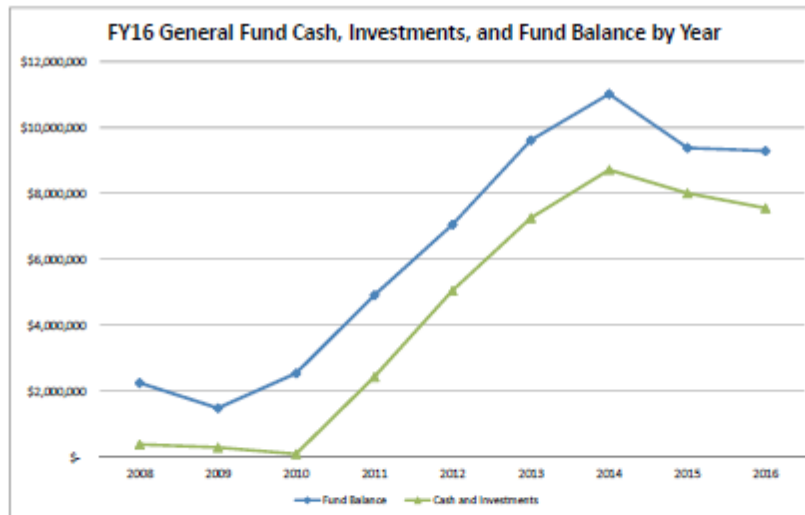


### FY16 General Fund Revenues

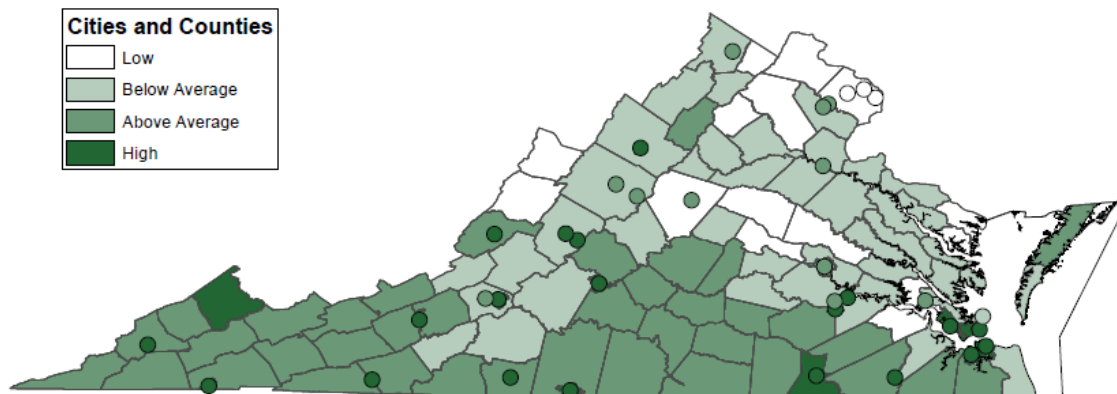


### FY16 General Fund Expenditures (Excluding Capital Projects)





## Commonwealth of Virginia: Fiscal Stress Classification FY 2014



<http://www.dhcd.virginia.gov/images/clg/publicfinance/Fiscal%20Stress%202014.pdf>

Source: VA Department of Housing & Community Development, Commission on Local Government

10



### Summary Information on the Implementation of GASB Nos. 68 and 71

In the fiscal year ended June 30, 2015, the County and School Board implemented provisions of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*.

Key provisions of these Statements are:

1. The County and School Board will present a net pension asset or liability for the difference between investments held in trust and the present value of projected pension benefits owed. Normally, the reported net pension asset or liability will be based on an actuarial valuation from the prior fiscal year. (i.e. net pension assets and liabilities reported at June 30, 2016 were based on measurement as of June 30, 2015).
2. Contributions to pension plans after the valuation date, but before the end of the fiscal year are not reported as expenses, rather they are reported as deferred outflows in the statement of net position (balance sheet).
3. Investment earnings in any given year that exceed or fall short of each pension plan's projected earnings rate (7% for VRS) are reported as deferred inflows or outflows in the statement of net position (balance sheet) and amortized over future periods (currently 5 years).
4. Changes in expected and actual experience, changes in assumptions, and changes in proportion are reported as deferred inflows or outflows in the statement of net position and amortized over future periods (currently 5 years).



The following table presents the net pension (asset) liability of the County and School Board using discount rates utilized by each pension plan as well as what the net pension (asset) liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Discount Rate		
	(6.00%)	(7.00%)	(8.00%)
<u>Virginia Retirement System Plan</u>			
County's net pension liability (asset)	\$ 7,706,841	\$ 5,257,154	\$ 3,205,848
School Board's net pension liability (asset) (Teachers Pool)	\$23,556,000	\$16,097,000	\$ 9,956,000
School Board's net pension liability (asset) (Non-professional employees)	\$ 1,003,976	\$ 347,189	\$ (207,564)

## 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 reported to the Virginia Retirement System by the County of Grayson, Virginia during the year ended June 30, 2016, were complete and accurate based on the criteria set forth by the Virginia Retirement System and the Board of Trustees' plan provisions as mandated by the Code of Virginia in Section 51.1-136. 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 deviations from the criteria:

- One Social Service (Grayson County VRS) employee selected in our sample received a raise that was not updated in myVRS Navigator until the audit fieldwork.
- The Grayson County VRS payment for September 2015 was confirmed on October 28<sup>th</sup> and subsequently paid after the October 10<sup>th</sup> deadline.
- The Grayson County payment for January 2016 did not agree to myVRS Navigator because it included a catch up payment from a previous month for Social Service's portion of the payment.

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 by the Virginia Retirement System and the Board of Trustees' plan provisions as mandated in the Code of Virginia Section 51.1-136.



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, Turner, & Associates*

Blacksburg, Virginia  
September 30, 2016

cc: School Board  
Local Governing Body

#### 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:

Required Audit Procedure	Population Size	Sample Size	Risks and Other Considerations Used to Determine Sample Size
Review of Census Data Elements *	148	25	See noted deviation - see note below for documentation of sample size
Review of Eligibility of Newly Enrolled Members Reported to the VRS **	13	5	No risk identified - see note below for documentation of sample size
Review of Monthly myVRS Navigator Contribution Confirmation Reconciliations ***	12	3	See noted deviations - see note below for documentation of sample size
Review of myVRS Navigator System Access ****	3	3	No risk identified - tested 100% of 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 Elements *	394	25	No risk identified - see note below for documentation of sample size
Review of Eligibility of Newly Enrolled Members Reported to the VRS **	37	5	No risk identified - see note below for documentation of sample size
Review of Monthly myVRS Navigator Contribution Confirmation Reconciliations ***	24	6	No risk identified - see note below for documentation of sample size
Review of myVRS Navigator System Access ****	5	5	No risk identified - tested 100% of population

\*\*\*\* Note: Refer to corresponding number of asterisks in the Audit Specifications for the applicable audit procedures.

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%.

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Date: January 24, 2017

Memorandum to: Mitch Smith, Interim County Administrator

From: Robinson, Farmer, Cox Associates

Regarding: Audit Recommendations

In planning and performing our audit of the financial statements of County of Grayson, Virginia for the year ended June 30, 2016, we considered the County's internal structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving internal control structure and other operational matters that are presented for your consideration. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience.

## County:

### Unclaimed Property:

During our audit of cash we noted \$29,592 in outstanding checks that had been outstanding for longer than one year. We recommend that checks outstanding longer than one year be turned over to Virginia Unclaimed Property in accordance with the Virginia Unclaimed Property Act.

### Credit Card Purchases:

During our review of credit card purchases, we found a number of purchases that were not supported by detailed receipts listing each item included in the purchase. We recommend detailed receipts be maintained as supporting documentation for credit card purchases.

In addition, we noted several credit card purchases that did not fully comply with the County's policy, including using the required purchasing log or travel reimbursement forms. We recommend the County evaluate the internal control process to ensure purchases are performed and documented in accordance with the County policy.

Finally, during our review of credit card purchases, we noted the County is paying finance charges (\$623.50 in total) for untimely and incomplete payments. We recommend the County pay from the summary statement in a timely manner to avoid unnecessary finance charges.

BLACKSBURG OFFICE  
STREET ADDRESS:  
108 SOUTH PARK DRIVE  
BLACKSBURG, VIRGINIA 24060

SCOTT WICKHAM, CPA, CFE  
TELEPHONE: (540) 552-7322  
FAX: (540) 552-0338

*County: (Continued)*

VRS:

During our testing of the VRS system we found one DSS employee that had received a raise that wasn't updated in the VRS system. We recommend the County implement a change to ensure the County staff is aware of salary changes at DSS and therefore updates the VRS system in a timely manner.

In addition, we found the September 2015 VRS payment was confirmed on October 28<sup>th</sup> and subsequently paid after the October 10<sup>th</sup> deadline. We recommend the County process payroll in a timelier fashion to meet the VRS reporting deadlines.

Finally, the County's January payment did not agree to the VRS system due to a catch up payment from a previous month that was missed for the Social Services portion of the payment. We recommend the County implement a reconciliation procedure to ensure the County's payment agrees to the VRS system.

Journal Entries:

The County is currently not capable of creating a report that shows journal entries in the accounting system. We recommend the County work with the software vendor to create a report that shows the entry, the reason for the entry, the date of the entry, and who performed the entry. We should be able to choose entries in this report and trace them to the supporting documentation.

Fund Transfers:

During the reconciliation of fund transfers we found a transfer from the Sheriff's department to the School Board. We recommend fund transfers be posted to the proper transfer account and not to another department. In addition, we recommend the County staff periodically review and reconcile the fund transfers, including the transfer to the School Board with the School Board records.

Cash Receipts:

During our test of cash receipts we found two instances where cash from the drawer was given to the customer as a refund. We recommend that cash receipts be deposited in the bank intact and if refunds are necessary they should be processed through a Treasurer's check.

Trash Fee Assessment:

During the reconciliation of the trash fee revenue we found an error in the assessment posting. The amount posted to the financial software for billing was \$29,510 less than the assessment. Further inquiry revealed this was likely caused by a software conversion error for properties with multiple residences on them. It was also noted this error happened again with the FY16 trash fee in the fall of 2016 creating a similar variance.

The trash fee also contained billing adjustments of \$55,125 that appears to be the discount provided as part of the discount for tax relief for the elderly and veterans' credit. This discount was not supported with approval by the Commissioner of the Revenue but should be going forward.

#### Taxes:

During the audit of taxes we noted the personal property tax bills are tracked as invoices in the software and not handled in the same manner as real estate taxes. We recommend the County work with the software vendor to move the personal property taxes to the real estate type module for improved reporting.

The software does not have an option for the Treasurer's staff to enter the postmarked date on tax receipts. This causes penalties to be charged in error when the Treasurer's staff processes timely payments after the tax deadline. We recommend the County work with the software vendor to change the system.

The personal property exoneration reports generated from the system do not have who performed the exoneration or a total by tax year included in the report. We recommend the exoneration reports be updated to include this information.

The tax system has both penalty and interest recorded as penalties. We recommend they change the wording to separate penalty and interest.

During our reconciliation of the tax revenue we noted that County staff did not reconcile the import of the tax assessment to the Commissioner of the Revenue's records. We recommend this reconciliation be performed each time a billing conversion is done. In addition, it does not appear that anyone is reconciling tax collections to billings other than the auditors. It is a good practice to take the assessed levy, add the supplements, remove the exonerations, remove the uncollected taxes, and compare that to tax revenues received.

During the audit we noted the County staff is not printing a detailed delinquent tax listing for either real estate or personal property. We recommend the County print these and review them for accuracy annually at year end.

#### *School Board:*

##### Credit Card Purchases:

During our review of credit card purchases, we found several instances (\$203.97 in total) in which the School Board paid late fees and finance charges. We recommend the School Board pay their credit card bills in a timely manner to avoid unnecessary fees.

#### *Social Services:*

##### Special Welfare:

During our audit of the Special Welfare bank account we noted that the balance per bank exceeds the Thomas Brothers ledger by \$3,094.50. We recommend the Thomas Brothers ledger be reconciled to the bank reconciliation monthly.



# 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 discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Grayson, Virginia for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, 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 May 13, 2016. 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. As described in Note 23 to the financial statements, County of Grayson, Virginia changed accounting policies related to pensions by adopting Statement of Governmental Accounting Standards (GASB Statement) Nos. 82 Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73. Accordingly, the net pension liability and related information were reported on the statement of net position along with a more comprehensive measure of pension expense and enhanced note disclosures and required supplementary information. 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 is based on the straight line method. We evaluated the key factors and assumptions used to develop the useful lives of assets and related depreciation calculation 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 for property taxes and water billings accounts receivable is based on historical data. Amounts over a certain period delinquent are written off as uncollectible. We evaluated the key factors and assumptions used to develop the allowance 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 the actuarial provided by consultant actuaries. 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.

Management's estimate of net pension liability is based on the entry age actuarial cost method. We evaluated the key factors and assumptions used to develop the liability in determining that it is reasonable in relation to the financial statements taken as a whole.

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

#### *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. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *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 24, 2017.

#### *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 related to pension and OPEB funding, 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.

We were engaged to report on combining and individual fund financial statements and schedules, supporting schedules, 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 and other statistical information, which accompany 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 the 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 24, 2017

IN RE: PUBLIC HEARING –

TO RECEIVE PUBLIC COMMENT CONCERNING A POLICY REVISION TO PLACE REAL ESTATE UP FOR AUCTION TO ALIGN WITH THE CODE OF VIRGINIA, §58.1-3965

Supervisor Rosenbaum made the motion to open the public hearing; duly seconded by Supervisor Hash. Motion carried 5-0. Supervisor Sutherland noted that she had received one (1) email asking that the length stay at five (5) years but that it be enforced. Nick Arduin spoke stating that making any change won't matter if it is not going to be enforced. Supervisor Fant made the motion to come out of public hearing; duly seconded by Supervisor Belton. Motion carried 5-0. No action was taken.

R. Kelly Haga  
Treasurer

**GRAYSON COUNTY**  
**TREASURER**  
PO Box 127  
Independence, Virginia 24348  
(276) 773-2371  
Galax/Fries (276) 236-8140

Karen Dickson  
Tamara McPherson  
Becky Kirk  
Angie Blevins  
Deputy Treasurers

At this time, it is the treasurer's recommendation that Grayson County revise its policy to put real estate up for auction to align with the Code of Virginia.

§ 58.1-3965. When land may be sold for delinquent taxes;

A. When any taxes on any real estate in a locality are delinquent on December 31 following the second anniversary of the date on which such taxes have become due, or, in the case of real property upon which is situated (i) any structure that has been condemned by the local building official pursuant to applicable law or ordinance; (ii) any nuisance as that term is defined in § 15.2-900; (iii) any derelict building as that term is defined in § 15.2-907.1; or (iv) any property that has been declared to be blighted as that term is defined in § 36-49.1:1, the first anniversary of the date on which such taxes have become due, such real estate may be sold for the purpose of collecting all delinquent taxes on such property. Upon a finding by the court, on real estate with an assessed value of \$100,000 or less in any locality, that (i) any taxes on such real estate are delinquent on December 31 following the first anniversary of the date on which such taxes have become due or (ii) there is a lien on such real estate pursuant to § 15.2-900, 15.2-906, 15.2-907, 15.2-907.1, 15.2-908.1, or 36-49.1:1, which lien remains unpaid on December 31 following the first anniversary of the date on which such lien was recorded, the property shall be deemed subject to sale by public auction pursuant to proper notice under this subsection.

Currently it is the policy of Grayson County to sell real estate after it becomes delinquent for five years of real estate taxes.

To simplify the Virginia code 58.1-3965, the state allows for this sale on December 31 after the second year of delinquency.

I base this recommendation on the need to decrease the year over year delinquency of real estate taxes owed to the county which currently equals \$1.5 million. Roughly 8% of the county budget single year budget. This would put more of the real estate back on the active tax role for each year.

I do not propose we move directly to a "two year sale" order but make the move to tier the process from five years to the state mandated two. This will cause a log jam of sales

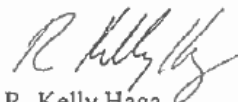
in year 2019 (sale held in 2020) but in order to filter our current land accounts in danger of delinquency sale this must be done.

Schedule for sales:

Real Estate Tax Delinquent 5 years unpaid from 12/5/11 eligible for sale December 31, 2016  
Real Estate Tax Delinquent 5 years unpaid from 12/5/12 eligible for sale December 31, 2017  
Real Estate Tax Delinquent 5 years unpaid from 12/5/13 eligible for sale December 31, 2018  
Real Estate Tax Delinquent 5 years unpaid from 12/5/14 eligible for sale December 31, 2019  
Real Estate Tax Delinquent 4 years unpaid from 12/5/15 eligible for sale December 31, 2019  
Real Estate Tax Delinquent 3 years unpaid from 12/5/16 eligible for sale December 31, 2019  
Real Estate Tax Delinquent 2 years unpaid from 12/5/17 eligible for sale December 31, 2019  
Real Estate Tax Delinquent 2 years unpaid from 12/5/18 eligible for sale December 31, 2020

I ask that the Board of Supervisors make the motion to hold a public hearing in order to vote on this recommendation and change this policy.

Sincerely;



R. Kelly Haga  
Grayson County Treasurer

IN RE: VDOT OFFENDER WORKFORCE PROGRAM – SHERIFF RICHARD VAUGHAN

Sheriff Vaughan presented the Agreement/MOU (listed below) which allows New River Valley Regional Jail to bring trustees to focus on secondary roads to pick up trash. The Sheriff's Office will supervise the trustees. Sheriff Vaughan requested they be able to implement this as soon as possible. Sheriff Vaughan does have two (2) or three (3) deputies that are interested in doing this when they are off duty – looking at two (2) or three (3) days per week. The State will be paying the off-duty deputies. Supervisor Fant inquired on how will the roads be selected – will target the ones that need it the most/complaints; Supervisor Rosenbaum inquired if the Sheriff's budget could handle this – shouldn't be a problem with the way we budgeted for gas. Supervisor Fant



inquired if other revenue sources are available – yes we do have other revenue sources if needed. Supervisor Rosenbaum made the motion to approve; duly seconded by Supervisor Belton. Motion carried 5-0.

**MEMORANDUM OF AGREEMENT  
FOR  
OFFENDER LABOR FOR TRANSPORTATION PROJECTS**

- 1. PARTIES TO THIS AGREEMENT:** This Agreement is between the Commonwealth of Virginia, Virginia Department of Transportation, hereinafter referred to as “VDOT”; and the local governing body of the County of Grayson and the Sheriff of Grayson, hereinafter referred to as “Sheriff’s Office”.
- 2. DESCRIPTION AND LIMITS OF PROJECT:** This Agreement is for the participation and utilization of offender labor crews for transportation related projects and services in the County of Grayson (*hereinafter, “Offender Workforce Program”*).
- 3. LEGAL AUTHORITY:** This Agreement is authorized and governed by §§53.1-128 through 53.1-131 of the *Code of Virginia* as amended and said statutory guidance and authority is hereby incorporated by reference into this Agreement
- 4. CONSIDERATION:** This is a fixed billable rate contract. The Sheriff’s Office will be paid an hourly rate of \$20.00 per hour, per Deputy for each Deputy working with any participating or utilized offender labor for transportation related projects and services in the County of Grayson, as authorized by this Agreement.
- 5. WORK SCHEDULES:** Offender labor crews will typically work Monday through Friday from 7:00 a.m. to 3:00 p.m.; however, all work schedules will be coordinated by the responsible VDOT official and the Sheriff’s Office coordinator with the Sheriff’s Office having the ultimate responsibility for establishing the working hours and schedule.
- 6. INTENT:** It is the intent of this Agreement to establish a cooperative effort between VDOT and the Sheriff’s Office for the use of offender labor crews for transportation related projects and services. VDOT will agree to the continued use of offender labor crews for appropriate maintenance operations during favorable conditions. Other factors which may contribute to the actual quantities, such as, Executive Orders, Department directives affecting changes in funding allocated for providing the services, inclement weather, lock-down, etc. will be jointly addressed by VDOT and the Sheriff’s Office.
- 7. SOVEREIGN IMMUNITY:** Nothing herein shall be construed as a waiver of the sovereign immunity of the County of Grayson or the Commonwealth, which is expressly reserved.

**GENERAL RESPONSIBILITIES:**

- I. Responsibilities of the Sheriff’s Office –
  - a. To provide all vehicles and any transportation and fuel expenses related to transporting the Offender Workforce and its supervisory staff to and from various work sites.

- b. To set up appropriate work zone signage and warning devices at the specified worksites in accordance with the latest version and requirements of the Manual of Uniform Traffic Control Devices and Virginia Work Area Protection Manuals.
- c. To provide adequate protective equipment to allow offender labor crews to safely operate various pieces of power equipment, including appropriate safety attire in accordance with VDOT requirements.
- d. To provide and pay for all meals and beverages supplied to the Sheriff's Office staff and offender labor crews appointed to the program.
- e. To staff each offender labor crew with at least one Sheriff's Office Deputies to oversee the tasks of each offender labor crew and while providing transportation for each labor crew. Sheriff's Office Deputies will wear Sheriff's Office designated uniforms, firearms, and safety equipment at all times.
- f. During any hours designated as billable to VDOT under this Agreement, the offender labor crews will only operate within the confines of the County in which the Sheriff's Office has its primary jurisdiction, and then only along state maintained roads and public right-of-way therein.
  - g. To coordinate worksites and number of inmates with a designated VDOT representative prior to starting work. A minimum of 48 hours notice of intended work site should be given.
  - h. To ensure that all trash and litter collected by offender labor crews is properly transferred to an appropriate disposal facility.
  - i. To provide accurate daily documentation of the names, hours, and locations worked by each offender labor crew. All documentation must be verified by a representative from the VDOT Area Maintenance Headquarters location where the work is being performed. Any

invoices for payment to VDOT must include all documentation for the hours worked and shall be submitted to VDOT no more than once a month for payment. The billable rate is as agreed upon in this Agreement.

- j. To be responsible for ensuring that all Federal Income, State Income, Social Security, and Medicare taxes are appropriately and properly deducted from any earnings relating to any assignments to the offender labor crews under this Agreement. In addition, the Sheriff's Office will

carry Worker's Compensation and assume all liability on the Deputies assigned to the program, as well as, assume the liabilities of any injuries to the individuals/members of any offender labor crew.

- k. To assume any liability for damages to any third party vehicles, equipment, and other private or public property during the course of the program's operation. This shall also include any personal injury inflicted/or sustained to any non-work crew members as a result of the conducted offender labor crew operations of the Offender Workforce Program under this Agreement.
- l. To assign a Deputy Sheriff to supervise and coordinate the Offender Workforce Program under this Agreement, as well as, to act as a liaison with VDOT under the terms of this Agreement.

- m. To maintain and provide any and all equipment necessary for completing any offender labor crew maintenance and labor tasks under the terms of this Agreement.
- n. To inform VDOT of any change in planned operations, including any early cessation of work, while offender labor crews are in VDOT rights-of-way.

II. Responsibilities of the Virginia Department of Transportation (VDOT) –

- a. To provide approved signage and warning devices in accordance with the Manual of Uniform Traffic Control Devices and Virginia Work Area Protection Manual. In addition, VDOT will provide copies of these manuals to the Sheriff's Office.
- b. To provide funding for the Sheriff Deputies that staff each offender labor crew. (One work crew will be the minimum involved with the Offender Workforce Program under this Agreement. However, additional crews may be added to meet area needs, but only upon the agreement of both parties.)
- c. To ensure that approved invoices from the Sheriff's Office are processed in a timely manner for payment within 30 days.

**SIGNATURES:** The parties hereof agree to abide by all the provisions of this Agreement.

IN WITNESS WHEREOF, the parties sign and cause this Agreement to be executed on the 9th day of February, 2017.

<b>VIRGINIA DEPARTMENT OF TRANSPORTATION</b>	<b>Sheriff's Office Grayson County</b>
<b>BY: _</b>	<b>BY: Richard Vaughan</b>
<b>TITLE: _</b>	<b>TITLE: Sheriff</b>
<b>DATE: _</b>	<b>DATE: February 9, 2017</b>
<b>SIGNATURE OF WITNESS: _</b>	<b>SIGNATURE OF WITNESS: _</b>
<b>DATE: _</b>	<b>DATE: February 9, 2017</b>

<b>County of Grayson</b>
<b>BY: _</b>
<b>TITLE: _</b>
<b>DATE: _</b>
<b>SIGNATURE OF WITNESS: _</b>
<b>DATE: _</b>

IN RE: CLOSED SESSION

Supervisor Fant made the motion to go into closed session pursuant to §2.2-3711(A)(7) of the Code of Virginia to receive briefings from legal counsel and staff pertaining to probable legal matters; duly seconded by Supervisor Hash. Motion carried 5-0.

Supervisor Rosenbaum made the motion to come out of closed session; duly seconded by Supervisor Hash. Motion carried 5-0.

Whereas, the Grayson County Board of Supervisors has convened a closed session on this 9th, day of February 2017, 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: Michael S. Hash – I so certify; Glen E. Rosenbaum – I so certify; Kenneth R. Belton – I so certify; John S. Fant – I so certify; Brenda R. Sutherland – I so certify.

IN RE: OLD BUSINESS –

CONSORTIUM BOARD JOINT AGREEMENT – REQUEST TO HOLD PUBLIC HEARING

Supervisor Fant made the motion to hold a public hearing at the next meeting (March 9<sup>th</sup>, 2017); duly seconded by Supervisor Hash. Motion carried 5-0.

IN RE: NEW BUSINESS

- BOARD APPOINTMENTS

@Corridor – 4yr term – Alternate

Alternate will fill the remainder of Mitch Smith's alternate term which expires 12/31/19. Supervisor Fant volunteered for the position; Supervisor Belton made the motion to approve; duly seconded by Supervisor Rosenbaum. Motion carried 5-0.

CPMT – Community Policy Management Team – 4 yr term

Alternate for Brenda Sutherland – Supervisor Fant made the motion to appoint Leesa Gayheart; duly seconded by Supervisor Belton. Motion carried 5-0.

Mt. Rogers PDC – Full Commission

Appointee will fill the remainder of John Fant's term which expires 12/31/19. Supervisor Fant made the motion to appoint Elaine Holeton; duly seconded by Supervisor Hash. Motion carried 5-0.

New River Highlands Recreation, Conservation & Development – 1 yr term

Elaine R. Holeton resigned her position

Ninth District Dev Financing Inc. – 2 yr term

Elaine R. Holeton resigned her position-new appointee will fill the remainder of term which expires 06/30/17 -

Supervisor Rosenbaum made the motion to appoint William Crawford to both the New River Highlands RC&D and the Ninth District Dev Financing Inc; duly seconded by Supervisor Hash. Motion carried 5-0.

The Crooked Road – no term expiration

Elaine R. Holeton resigned her position.

Supervisor Hash made the motion to appoint Rhonda Sproviero; duly seconded by Supervisor Belton. Motion carried 5-0.

#### IN RE: GRAYSON COUNTY FY 17-18 BUDGET CALENDAR

Mr. Smith stated that there is a couple of conflicts with two (2) of the suggested dates on the budget calendar (listed below) – 02/27/17 (joint meeting with the school board) and 04/03/17 (work session/forum to hear requests). Staff will check with the school and see if it's possible to move the 02/27/17 meeting to 03/01/17. The Board would also like to add 06/08/17 date to the calendar as Board to approve budget and set meeting time for the budget work sessions at 5:30 p.m. Supervisor Fant made the motion to approve the amended budget calendar; duly seconded by Supervisor Hash. Motion carried 5-0.

### **Grayson County Board of Supervisors**

#### **FY 17-18 Budget Calendar**

---

02/09/17	Board of Supervisors to adopt the FY 17-18 Budget Calendar
02/10/17	Disburse the budget request memo to all departments
02/23/17	All budget requests are due in to County Administration for insertion into the Draft Budget
<u>02/27/17</u> @ 6pm	Board to hold joint meeting with School Board on FY 17-18 Budget <b>**Held at Independence Middle School Library</b>
04/03/17	Board of Supervisors to hold work session and forum to hear requests from departments, boards, authorities, commissions organizations and/or agencies <u>AND</u> Board to make motion to hold public hearing on FY 17-18 Budget
04/07/17	Legal ad due into the Gazette <u>and</u> Declaration notifying the holding of a Public Hearing on the FY 17-18 Budget
04/11/17	Board of Supervisors to hold work session on the FY 17-18 Budget
05/11/17	Board of Supervisors to conduct a Public Hearing on the FY 17-18 Proposed Budget



05/15/17	Board of Supervisors to hold work session to review Final Draft of FY 17-18 Budget
06/23/17	Approved FY 17-18 budget figures will be sent to each respective department
07/03/17	FY 17-18 Budget implementation

# IN RE: RESOLUTION FOR CERTIFICATE OF INCUMBENCY – SUNTRUST

Mr. Smith explained that since Jonathan D. Sweet is no longer with Grayson County, we need to remove his name from the account and add Mitchell L. Smith, which requires a new resolution (listed below) through SunTrust. Supervisor Fant made the motion to approve; duly seconded by Supervisor Hash. Motion carried 5-0.



## Corporate Resolution and Certificate of Incumbency (Commercial Credit Card Account)

I, [Mitchell L. Smith](#), hereby certify that I am the [Deputy County Administrator](#) and custodian of the records of [Grayson County](#) (legal name of corporation) a corporation duly organized and existing under the laws of [Grayson County](#); that the following is a true and correct copy of certain resolutions duly adopted by the Board of Directors of said corporation at a meeting duly held on the [9th](#) day of [February](#), [2017](#) at which a quorum was present; and that the following resolutions are in conformity with the charter and by-laws of said corporation and have not since been rescinded or modified.

**RESOLVED**, that this corporation enter into a commercial credit card account ("Card Account") relationship with SunTrust Bank ("Bank"); that any one of the officers of this corporation listed below be and is hereby authorized to enter into, execute and deliver in the name of and on behalf of the corporation the agreements, documents, or other instruments deemed reasonable or necessary to establish and administer the Card Account; and that this corporation shall be bound by the terms and conditions of said agreements, documents, or other instruments as the same may be amended from time to time.

**RESOLVED FURTHER**, that the corporation shall furnish to the Bank a certified copy of these resolutions, which resolutions shall continue in full force and effect until written notice of the rescission or modification of the same has been received by the Bank, and the Bank has had reasonable time to act on such notice, and shall furnish to the Bank the names and specimen signatures of the officer(s) named herein, and those persons from time to time holding such positions.

I hereby certify that the following are the names and specimen signatures of the officer(s) designated in the foregoing resolutions and that each presently holds the title indicated therein:

Name	Title	Signature
<a href="#">Leesa A. Gayheart</a>	<a href="#">Director of Finance</a>	
<a href="#">Linda C. Osborne</a>	<a href="#">Office Manager</a>	
<a href="#">Mitchell L. Smith</a>	<a href="#">Deputy County Administrator</a>	

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the seal of said corporation this 9th day of February, 2017.



---

Signature

---

Print Name

---

Title

#### IN RE: COUNTY ADMINISTRATOR'S REPORT

Mr. Smith gave the following report:

- Attended the Virginia Economic Development Partnership meeting hosted by @Corridor, now known as Virginia's Industrial Advancement Alliance, last night in Wytheville and met the new CEO Stephen Moret. Mr. Moret is from a rural area and does plan on coming back to our area. Mr. Smith was able to speak to Mr. Moret regarding Wildwood and possibly a regional approach.
- The Grayson County Public Works will start the large item pickup beginning March 20, 2017 and will run through June 12, 2017. It will be advertised in both papers two (2) times and will be listed on our website and Facebook page.
- Grayson County Public Works will host a household Hazardous Waste Collection & Personal Document Shredding event on April 1, 2017 from 1:00 p.m. – 4:00 p.m. at the public works facility. This event will also be listed in the papers, on our website and on our Facebook page.

#### IN RE: INFORMATIONAL ITEMS

As presented.

#### IN RE: REGISTERED SPEAKERS AND PUBLIC COMMENT

None

#### IN RE: BOARD OF SUPERVISORS' TIME

None

#### IN RE: CLOSED SESSION

Supervisor Fant made the motion to go into closed session pursuant to §2.2-3711(A)(1) to discuss personnel matters related to positions of county employment; duly seconded by Supervisor Hash. Motion carried 5-0.

Supervisor Fant made the motion to come out of closed session; duly seconded by Supervisor Hash. Motion carried 5-0.

Whereas, the Grayson County Board of Supervisors has convened a closed session on this 9th, day of February 2017, 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: Michael S. Hash – I so certify; Glen E. Rosenbaum – I so certify; Kenneth R. Belton – I so certify; John S. Fant – I so certify; Brenda R. Sutherland – I so certify.

IN RE: ADJOURN

Before adjourning, Supervisor Sutherland asked the Board to send all meeting minutes from any board they are on in to staff. That way each Board member can stay abreast of what's going on with each Board. Supervisor Fant made the motion to adjourn; duly seconded by Supervisor Hash. Motion carried 5-0.