

March 4, 2016  
03:39 PM

Grayson County  
Check Register By Check Date

Page No: 1

Range of Checking Accts: 100GENERAL to 100GENERAL Range of Check Dates: 02/12/16 to 03/10/16  
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				
31568	02/12/16	PIED0010 Piedmont Truck Center, Inc	292.72	193
31569	02/17/16	AFLAC005 Aflac	1,349.63	194
31570	02/17/16	AMER0010 American Heritage Life Ins Co	155.12	194
31571	02/17/16	ANTH0010 Anthem Blue Cross/Blue Shield	40,960.96	194
31572	02/17/16	BOST0005 Boston Mutual Life Ins Co	559.70	194
31573	02/17/16	ING00005 Ing	400.00	194
31574	02/17/16	MINNE005 Minnesota Life	428.87	194
31575	02/17/16	UNIT0010 United Way Virginia Highlands	159.25	194
31576	02/17/16	VAAS0015 VACORP	52.76	194
31577	02/17/16	VALIC005 Valic	2,300.00	194
31578	02/18/16	APPAL005 Appalachian Power	300.00	195
31579	02/18/16	BANK0005 Bank Of Marion - Visa	1,614.29	195
31580	02/18/16	BRIST005 Bristol Office Supply, Inc	24.99	195
31581	02/18/16	CHAR0010 Charles Brown	46.20	195
31582	02/18/16	COMM0015 Commission On Vasap	750.43	195
31583	02/18/16	GALA0040 Galax Public Library	565.00	195
31584	02/18/16	GARYU005 Gary Umbenger	100.77	195
31585	02/18/16	GRAY0085 Grayson National Bank	1,091.00	195
31586	02/18/16	HIGH0010 Highlands Community Serivces B	750.00	195
31587	02/18/16	JLREE005 J.L. Reedy	134.75	195
31588	02/18/16	MARIA005 Marian Combs	49.28	195
31589	02/18/16	OFFIC005 Office Depot	551.52	195
31590	02/18/16	PAMWI005 Pam Williams	130.00	195
31591	02/18/16	PENIN005 PENINSULA ASAP	145.50	195
31592	02/18/16	PURCH005 Purchase Power	600.00	195

31593	02/18/16	TOWN0015	Town Of Marion	55.74	195
31594	02/18/16	VASAP005	Vasapda Inc	250.00	195
31595	02/18/16	WYTH0010	Wytheville Community College	50.00	195
31596	02/24/16	HOCHW005	Hoch Woodworking & Handyman Se	3,625.00	196
31597	02/29/16	AFLAC005	Aflac	1,349.63	197
31598	02/29/16	AMER0010	American Heritage Life Ins Co	155.12	197
31599	02/29/16	ANTH0010	Anthem Blue Cross/Blue Shield	41,274.47	197
31600	02/29/16	BOST0005	Boston Mutual Life Ins Co	559.70	197
31601	02/29/16	ING00005	Ing	400.00	197
31602	02/29/16	MINNE005	Minnesota Life	428.87	197
31603	02/29/16	UNIT0010	United Way Virginia Highlands	159.25	197
31604	02/29/16	VALIC005	Valic	2,300.00	197
31605	02/29/16	AIRME005	AirMedCare Network	2,255.00	206
31606	02/29/16	ANTH0010	Anthem Blue Cross/Blue Shield	498.65	207
31607	02/29/16	APLUS005	A Plus Fire & Safety	396.50	207
31608	02/29/16	APPAL005	Appalachian Power	1,550.57	207
31609	02/29/16	ARCET005	ARC 3 GASES	8.99	207
31610	02/29/16	BBTIR005	B & B Tire Service, Inc	480.00	207
31611	02/29/16	BIBLE005	Bible Baptist Church	40.00	207
31612	02/29/16	BLUE0010	Blue Ridge Energies, LLC	485.28	207
31613	02/29/16	CAROL005	Carolina Door & Hardware	11,200.00	207
31614	02/29/16	CARQ0010	Carquest Auto Parts	982.74	207
31615	02/29/16	CENTU005	Century Link	1,352.58	207
31616	02/29/16	CINTA005	Cintas Corp, #532	554.95	207
31617	02/29/16	COMCA005	Comcast Corporation	176.80	207
31618	02/29/16	COMER005	Comers Rock Community Center	250.00	207
31619	02/29/16	COMMO010	COMMONWEALTH OF VA.W DISTRICT	20.00	207
31620	02/29/16	COMTE005	Com Tec	440.00	207
31621	02/29/16	EASTC005	EAST COAST EMERGENCY VEHICLES	320.00	207
31622	02/29/16	FLATR005	Flat Ridge Community Center	225.00	207
31623	02/29/16	FLORE005	Flores & Associates, LLC	4,134.45	207
31624	02/29/16	FREDP005	Fred Pryor Seminars / Career T	299.00	207
31625	02/29/16	GALLS005	Galls, LLC	95.50	207
31626	02/29/16	GAZET005	Gazette Press, Inc	99.50	207
31627	02/29/16	GOODW005	Goodwill Grange	200.00	207
31628	02/29/16	GRACE005	Grace Free Will Baptist Church	75.00	207
31629	02/29/16	GRAY0055	Grayson Co School Board	2,113.20	207
31630	02/29/16	GRAY0060	Grayson Co Sheriff's Office	653.22	207
31631	02/29/16	INDE0015	Independence Tire Co	84.95	207
31632	02/29/16	INDE0020	Independence Vol Fire Dept	100.00	207
31633	02/29/16	JOHNS015	John S. Fant	288.36	207
31634	02/29/16	LEONA005	Leonard's Copy Systems, Inc	45.00	207
31635	02/29/16	LINEB005	Lineberry's Garage & Wrecker	75.00	207
31636	02/29/16	MGLPR005	MGL Printing Solutions	85.10	207
31637	02/29/16	MOBIL005	MOBILE COMMUNICATION INC	195.00	207
31638	02/29/16	MODER005	Modern Impressions	78.32	207
31639	02/29/16	MORRI005	Morris Distributing, Inc	194.00	207
31640	02/29/16	NAPAA005	NAPA AUTO OF INDEPENDENCE	75.00	207
31641	02/29/16	NEWRO030	New River Valley Reg Jail	57,784.20	207
31642	02/29/16	NTAIN005	Nta, Inc.	23.18	207
31643	02/29/16	NWCDI005	Nwcd, Inc	247.90	207
31644	02/29/16	OAKHI005	Oak Hill Academy	40.00	207
31645	02/29/16	PAPER005	Paper Clip	0.00	02/29/16 VOID
31646	02/29/16	PAPER005	Paper Clip	1,360.80	207
31647	02/29/16	PITNE005	Pitney Bowes	718.00	207
31648	02/29/16	PLUMB005	Plumbmaster, Inc	149.45	207

31649	02/29/16	SAFLA005	Saflab	92.50		207
31650	02/29/16	SANDS005	Sands Anderson Pc	2,591.50		207
31651	02/29/16	SOUT0025	Southern Software, Inc	655.00		207
31652	02/29/16	SRCAP005	SE Rural Comm Assist Project	839.99		207
31653	02/29/16	STATE005	State Electric Supply Co	190.76		207
31654	02/29/16	SUNT0010	Suntrust Bank	1,507.75		207
31655	02/29/16	TESSC005	TESSCO INCORPORATED	76.46		207
31656	02/29/16	THEDE005	The Declaration	197.26		207
31657	02/29/16	THEGA005	The Gazette C/O Landmark Comm.	173.48		207
31658	02/29/16	TOWN0010	Town Of Independence	309.21		207
31659	02/29/16	TOWN0020	Town Of Troutdale - Water	666.32		207
31660	02/29/16	TREAS005	Treasurer Of Va - Dept Gen Ser	609.50		207
31661	02/29/16	TRICO005	Tri-County Glass, Inc	648.27		207
31662	02/29/16	TROUT005	Troutdale Vol Fire & Rescue	50.00		207
31663	02/29/16	USCEL005	Us Cellular	3,485.62		207
31664	02/29/16	VADEP005	Va Dept Of Motor Vehicles	310.00		207
31665	02/29/16	VAINF005	Va Information Tech Agency	87.01		207
31666	02/29/16	WORKF005	WORKFORCE UNLIMITED, LLC	338.36		207
31667	02/29/16	XEROX005	Xerox Corporation	368.85		207
31668	03/10/16	ADAMS005	Adams Building Supply	0.00	03/10/16 VOID	0
31669	03/10/16	ADAMS005	Adams Building Supply	214.15		210
31670	03/10/16	ANDER005	Anderson & Associates, Inc	522.00		210
31671	03/10/16	APLUS005	A Plus Fire & Safety	493.98		210
31672	03/10/16	APPAL005	Appalachian Power	1,545.62		210
31673	03/10/16	BAGWE005	BAGWELL'S BODY SHOP	150.00		210
31674	03/10/16	BBTIR005	B & B Tire Service, Inc	1,520.50		210
31675	03/10/16	BKTUN005	Bkt Uniforms	23.99		210
31676	03/10/16	CENT0015	Century Link	161.95		210
31677	03/10/16	CENTU005	Century Link	794.97		210
31678	03/10/16	CINTA005	Cintas Corp, #532	672.15		210
31679	03/10/16	CITY0010	City Of Galax	9,527.40		210
31680	03/10/16	CLINE005	Cline'S Repair Service	500.00		210
31681	03/10/16	CNASU005	Cna Surety	1,750.00		210
31682	03/10/16	COMP0015	Computer Project Of Illinois,	346.80		210
31683	03/10/16	FLORE005	Flores & Associates, Llc	0.00	03/10/16 VOID	0
31684	03/10/16	FLORE005	Flores & Associates, Llc	6,576.27		210
31685	03/10/16	GRAY0040	Grayson Co Health Dept	43,346.75		210
31686	03/10/16	HIGHC005	High Country Springs, Llc	78.50		210
31687	03/10/16	HILLS005	Hill Studio Pc	2,017.74		210
31688	03/10/16	HOCHW005	Hoch Woodworking & Handyman Se	6,600.00		210
31689	03/10/16	LEONA005	Leonard'S Copy Systems, Inc	45.00		210
31690	03/10/16	LINEB005	Lineberry'S Garage & Wrecker	2,472.75		210
31691	03/10/16	LINGO005	Lingo Networks	76.79		210
31692	03/10/16	LOWES005	Lowe'S Home Centers	481.69		210
31693	03/10/16	MERCE005	Mercer Day Report Center	40.00		210
31694	03/10/16	MERRI005	Merritt Supply, Inc	598.70		210
31695	03/10/16	MODE0010	Modern Impressions	230.00		210
31696	03/10/16	NAPAA005	NAPA AUTO OF INDEPENDENCE	152.57		210
31697	03/10/16	PAPER005	Paper Clip	0.00	03/10/16 VOID	0
31698	03/10/16	PAPER005	Paper Clip	855.41		210
31699	03/10/16	PAPER005	Paper Clip	665.21		210
31700	03/10/16	PAPER005	Paper Clip	17,399.00		210
31701	03/10/16	PAPER005	Paper Clip	105.99		210
31702	03/10/16	PEACE005	Peace Of Mind Counseling	300.00		210
31703	03/10/16	PROF0010	Professional Networks, Inc	25.50		210
31704	03/10/16	ROBERTS	Roberts Plumbing Electric & Ba	400.00		210
31705	03/10/16	SLAUG005	SLAUGHTER, BALLARD R.	7.35		210

31706	03/10/16	SUNT0010	Suntrust Bank	0.00	03/10/16 VOID	0
31707	03/10/16	SUNT0010	Suntrust Bank	0.00	03/10/16 VOID	0
31708	03/10/16	SUNT0010	Suntrust Bank	0.00	03/10/16 VOID	0
31709	03/10/16	SUNT0010	Suntrust Bank	11,464.08		210
31710	03/10/16	THEGA005	The Gazette C/O Landmark Comm.	191.00		210
31711	03/10/16	THER0005	BH MEDIA GROUP HOLDINGS	1,168.72		210
31712	03/10/16	TOWN0010	Town Of Independence	38.49		210
31713	03/10/16	TRIC0005	Tri-County Glass, Inc	971.58		210
31714	03/10/16	TRUC0015	Truck Pro	1,213.67		210
31715	03/10/16	UNIVE010	UNIVERSAL AD ASSOCIATES	757.00		210
31716	03/10/16	VAELE005	Va Electoral Board Association	420.00		210
31717	03/10/16	VAINF005	Va Information Tech Agency	87.01		210
31718	03/10/16	XEROX005	Xerox Corporation	494.69		210

Grayson County Board of Supervisors  
Regular Meeting  
March 10th, 2016

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

IN RE: CONSENT AGENDA

Michael S. Hash made the motion to approve the consent agenda; duly seconded by John S. Fant. Motion carried 5-0.

IN RE: REPORTS, PRESENTATIONS OR REQUESTS

Scott Wickham, Auditor with Robinson, Farmer, Cox Associates presented the Grayson County Audit Year Ended June 30th, 2015 (listed below). John S. Fant made the motion to accept the audit; duly seconded by Michael S. Hash. Motion carried 5-0.

**COUNTY OF GRAYSON, VIRGINIA**  
**AUDIT PRESENTATION**  
**FOR YEAR ENDED JUNE 30, 2015**



MARCH 10, 2016

TABLE OF CONTENTS

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	<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
Summary Information on the Implementation of GASB 68 and 71 .....	9
2015 Virginia Retirement System Attestation Report .....	10-11
Communication with Those Charged with Governance .....	12-14

# 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, 2008-2015. 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, 2008-2015. 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  
March 10, 2016

County of Grayson, Virginia  
General Fund Summary

	2008	2009	2010	2011	2012	2013	2014	2015	Compounded Annual Growth Rate
<b>Revenues:</b>									
General property taxes	\$ 6,293,863	\$ 6,284,555	\$ 6,897,256	\$ 9,648,978	\$ 9,717,645	\$ 9,677,846	\$ 9,911,906	\$ 9,742,742	6.44%
Other local taxes	1,716,432	1,666,459	1,253,058	1,558,841	1,207,281	1,168,873	1,176,665	1,216,759	
Permits, privilege fees, and regulatory licenses	125,615	97,908	79,193	94,520	87,487	84,070	87,650	76,772	
Fines and forfeitures	1,055	14,873	24,609	45,467	22,033	27,735	20,969	20,868	
Revenue from the use of money and property	145,487	69,408	48,006	42,240	44,440	50,675	15,011	12,949	
Charges for services	276,202	287,714	1,438,166	1,479,390	1,573,152	1,612,113	1,546,213	1,604,330	
Miscellaneous	120,632	98,332	237,769	206,818	233,235	172,230	154,030	163,226	
Recovered costs	164,539	230,029	270,356	289,495	318,903	285,708	494,824	524,362	
Intergovernmental revenues	4,408,711	4,659,022	4,947,340	4,953,796	4,638,961	4,744,615	5,355,428	5,116,903	2.15%
<b>Total Revenues</b>	<b>13,252,536</b>	<b>13,408,380</b>	<b>15,195,753</b>	<b>18,319,545</b>	<b>17,833,157</b>	<b>17,823,866</b>	<b>18,761,826</b>	<b>18,478,831</b>	<b>4.86%</b>
<b>Expenditures</b>									
General government administration	993,506	1,262,259	1,394,457	1,263,198	1,217,199	1,222,809	1,334,380	1,574,343	
Judicial administration	686,829	701,361	736,291	781,229	763,200	786,241	846,279	824,504	
Public safety	2,487,696	2,869,603	3,044,741	2,897,363	3,230,763	3,240,572	3,625,690	3,999,711	
Public works	1,393,860	1,295,219	1,358,243	1,123,915	1,403,871	1,497,117	1,669,509	1,800,178	
Health and welfare	2,449,235	2,899,792	2,454,195	2,267,933	2,578,415	2,671,619	2,900,826	2,997,266	
Education	4,255,829	4,165,572	3,270,976	5,106,175	4,930,586	4,220,981	5,227,702	5,881,982	
Parks, recreation, and cultural	452,820	448,798	480,181	494,869	432,114	462,165	440,943	437,509	
Community and economic development	608,193	916,625	519,713	582,763	644,680	700,596	770,461	551,108	
<b>Total operating expenditures</b>	<b>13,328,068</b>	<b>14,249,350</b>	<b>13,288,897</b>	<b>15,647,465</b>	<b>14,620,819</b>	<b>14,802,060</b>	<b>16,835,790</b>	<b>17,745,801</b>	<b>4.17%</b>
Capital projects	29,373	21,648	25,251	362,875	-	20,500	40,057	218,282	

Annual Debt Service:									
Principal retirement	271,538	272,535	257,164	158,145	534,255	182,478	112,865	822,434	
Interest and other fiscal charges	80,662	82,757	105,759	80,708	642,794	763,379	513,000	694,431	
<b>Total Debt Service</b>	<b>352,200</b>	<b>355,292</b>	<b>362,923</b>	<b>238,853</b>	<b>1,177,039</b>	<b>945,857</b>	<b>625,865</b>	<b>1,516,865</b>	<b>23.19%</b>
Total Expenditures	13,709,741	14,626,290	13,677,071	16,249,193	15,797,858	15,766,417	17,501,712	15,480,948	5.19%
Other financing sources (uses)	50,543	453,773	(463,669)	302,856	103,655	508,168	136,141	(631,322)	
Change in Fund Balance	(406,662)	(764,137)	1,054,813	2,373,208	2,139,154	2,563,616	1,396,255	(1,633,439)	
Beginning Fund Balance, as restated 2012 and 2014	2,660,851	2,254,169	1,490,032	2,544,845	4,918,053	7,057,207	9,620,823	11,017,078	
Ending Fund Balance	\$ 2,254,169	\$ 1,490,032	\$ 2,544,845	\$ 4,918,053	\$ 7,057,207	\$ 9,620,823	\$ 11,017,078	\$ 9,383,639	22.60%
Ending Cash and Investments Balance	\$ 386,535	\$ 291,527	\$ 96,205	\$ 2,438,364	\$ 5,057,890	\$ 7,258,903	\$ 8,718,646	\$ 8,010,614	54.19%

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
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	\$ 9,383,639
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	\$ 8,010,614
Total County operating expenditures (1)	\$ 13,680,368	\$ 14,604,542	\$ 13,651,820	\$ 15,866,318	\$ 15,797,858	\$ 15,747,917	\$ 17,461,655	\$ 19,262,666
School Board operating expenditures	23,072,132	23,072,132	21,481,445	22,494,421	20,615,299	22,006,533	21,542,758	21,184,437
Local contribution to School Board	(4,255,829)	(4,165,672)	(3,270,975)	(5,196,175)	(4,350,556)	(4,220,981)	(5,227,702)	(6,541,758)
Net Government Operating Expenditures	\$ 32,496,671	\$ 33,511,102	\$ 31,832,289	\$ 33,274,564	\$ 32,062,601	\$ 33,533,769	\$ 33,776,711	\$ 34,605,345
Ending Fund Balance as a % of Operating Expenditures	6.9%	4.4%	8.0%	14.8%	22.0%	28.7%	32.6%	27.1%
Ending Cash Balance as a % of Operating Expenditures	1.2%	0.9%	0.3%	7.3%	15.8%	21.6%	25.8%	23.1%
Days held in operating reserve (fund balance)	25	16	29	54	80	105	119	99
Days held in operating reserve (cash balance)	4	3	1	27	58	79	94	84

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

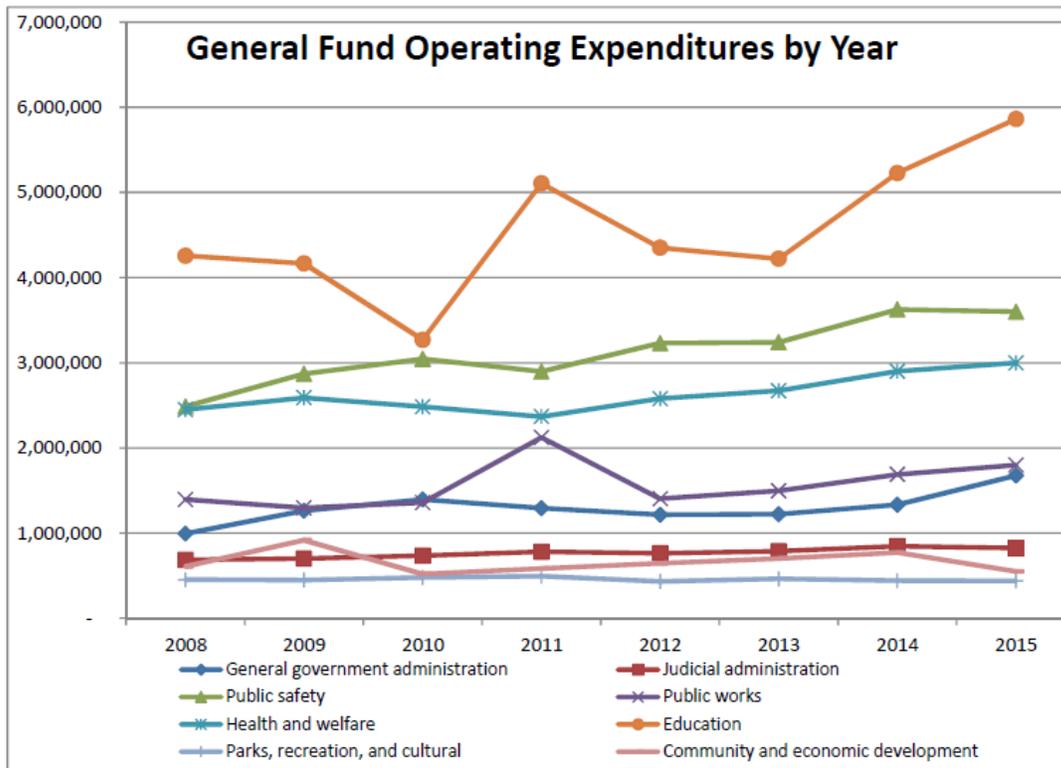
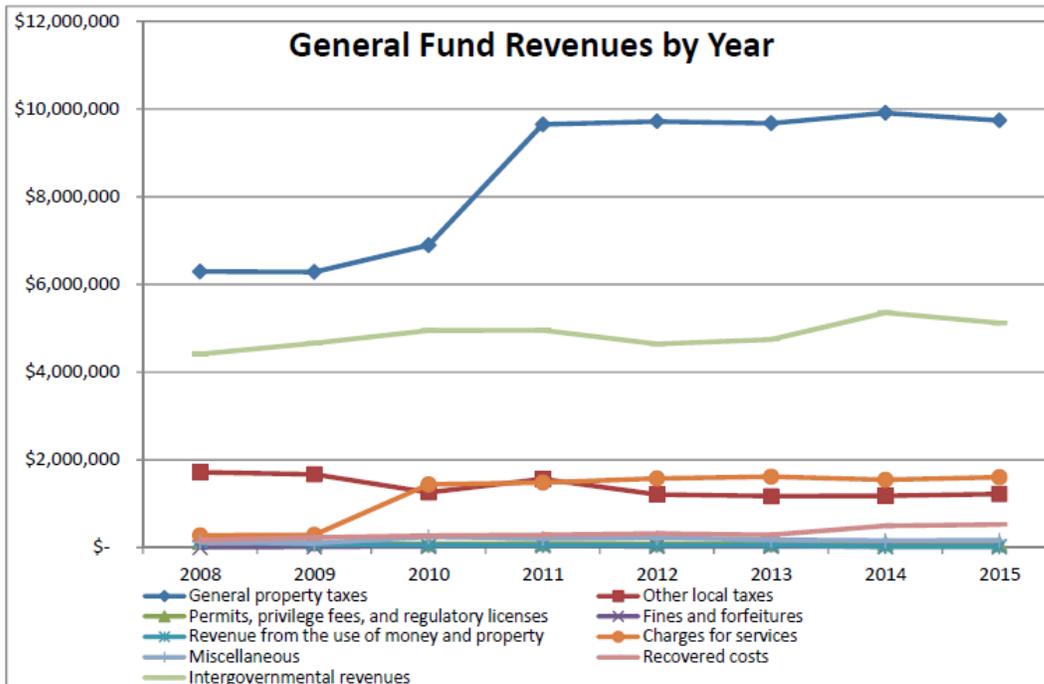
County of Grayson, Virginia  
Debt Summary

	2008	2009	2010	2011	2012	2013	2014	2015
<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	-	-
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
Revenue Bonds	379,684	368,580	646,926	635,108	622,497	605,140	587,066	38,922
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	206,656	234,974	239,903	382,043	567,041	5,376,326
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
<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
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
Population	17,917	17,917	17,917	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
State Averages (1)	\$ 2,307	\$ 2,481	\$ 2,651	\$ 2,855	\$ 2,757	\$ 2,757	\$ 2,757	\$ 3,308
<b>General Debt Repayment:</b>								
Total General Debt Repayment	\$ 352,200	\$ 355,292	\$ 362,923	\$ 238,853	\$ 1,177,039	\$ 945,857	\$ 625,865	\$ 1,516,865
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%

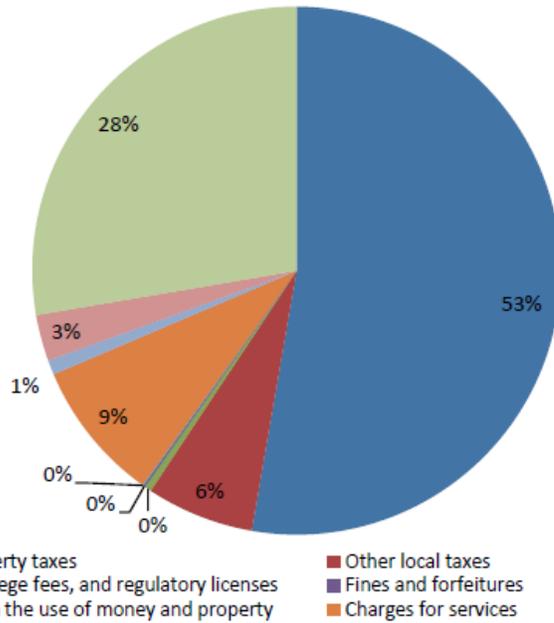
\* Per 2010 census  
(1) Provided by the Auditor of Public Accounts (estimated for 2013 & 2014)

County of Grayson, Virginia  
Assessment Summary

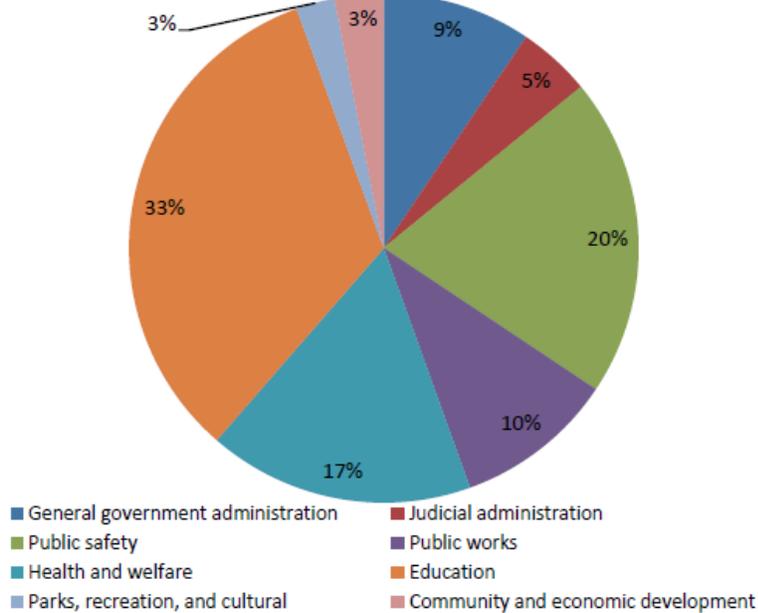
Fiscal Year	Real Estate	Personal Property	Merchant's Cap	Machinery & Tools	Public Utilities	Total	Overall Growth rates
2005-06	820,748,700	110,421,430	654,137	13,402,691	26,263,153	971,490,111	1.98%
2006-07	1,585,856,000	107,399,775	711,519	11,060,509	39,109,014	1,744,136,817	79.53%
2007-08	1,599,974,100	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	493,893	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%
Increase entire	2,041,361,114	0,900,662,663	0,970,304,939	0,613,522,888	1,785,979,24	1,884,383,55	
Compound Annual Growth Rate	8.25%	-1.16%	-0.33%	-5.28%	6.66%	7.29%	

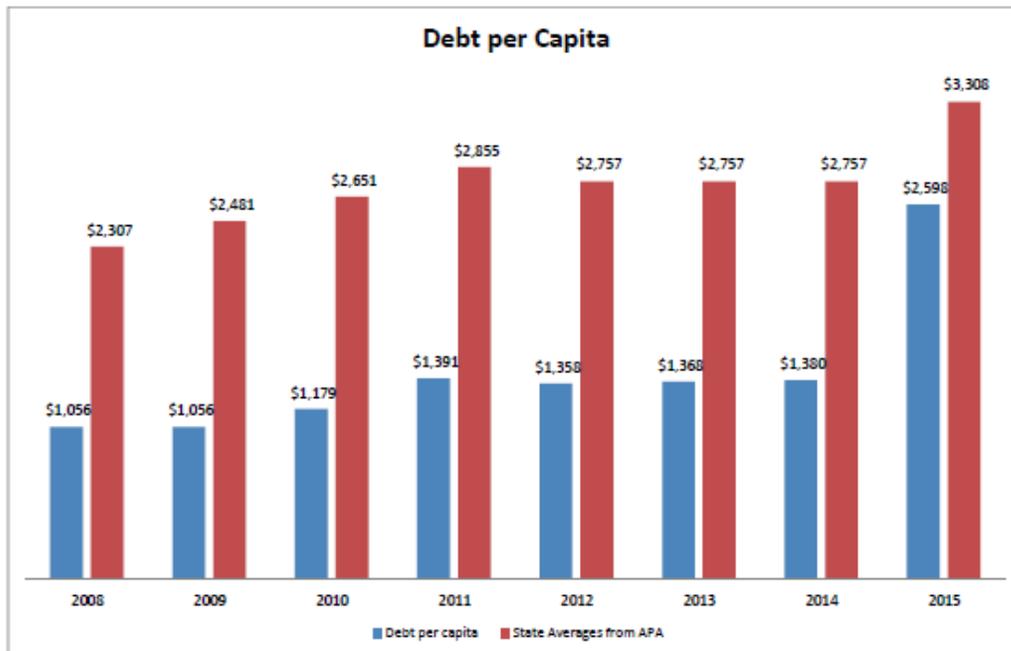
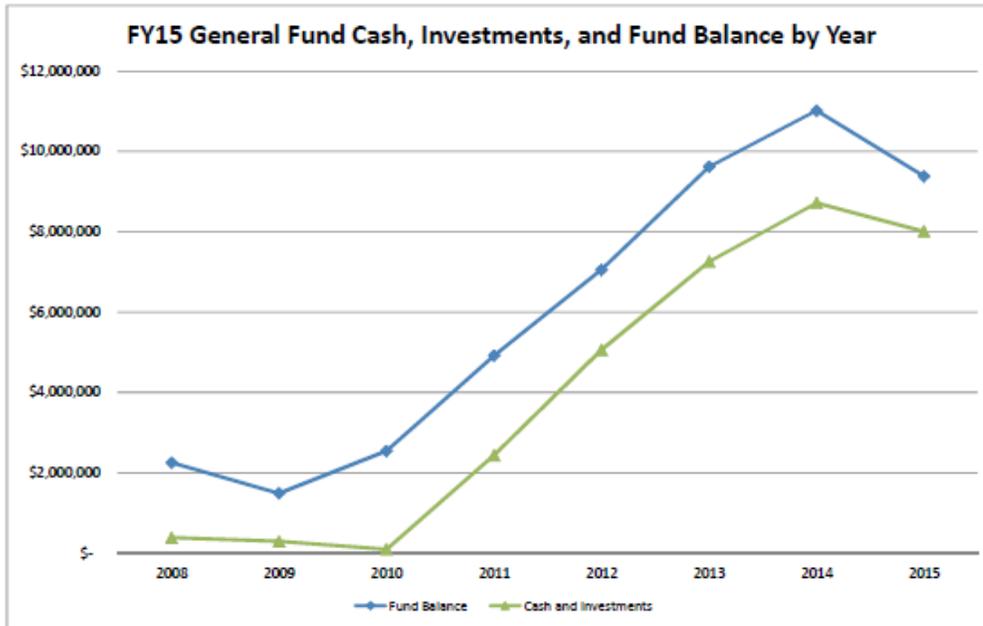


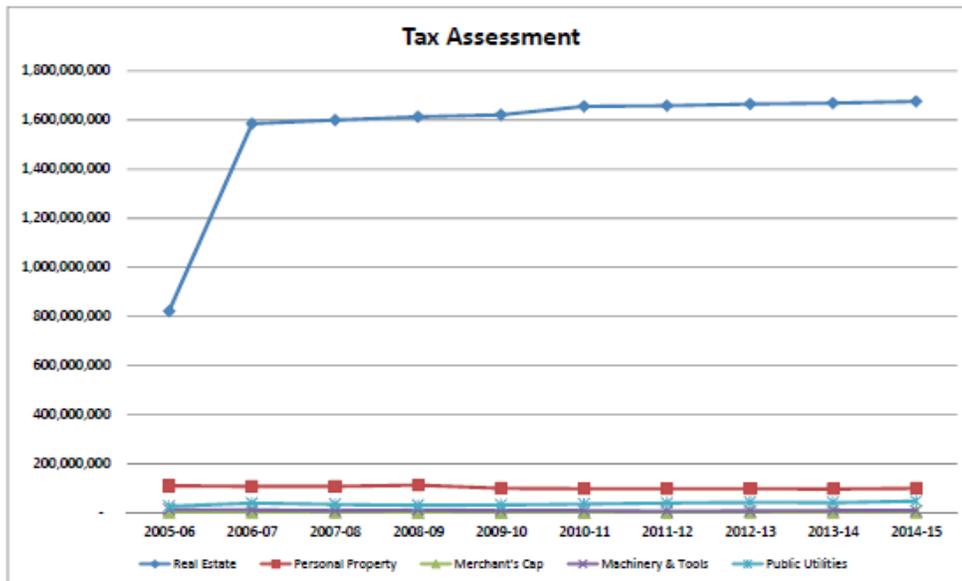
### FY15 General Fund Revenues



### FY15 General Fund Expenditures (Excluding Capital Projects)







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

For the fiscal year ending 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, 2015 were based on an actuarial valuation as of June 30, 2014).
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 your proportional share of the net pension liability (Statewide teachers' pool through VRS only) 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)	\$ 7,207,277	\$ 4,836,844	\$ 2,853,006
School Board's net pension liability (asset) (Teachers Pool)	\$ 22,669,000	\$ 15,438,000	\$ 9,485,000
School Board's net pension liability (asset) (Non-professional employees)	\$ 1,118,084	\$ 488,243	\$ (43,539)

## 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, 2015, 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 County employee's salary was incorrect for the month of April 2015.
- The School Board's teacher group payment for August 2014 was scheduled late on October 15, 2014.
- The School Board's August 2014 accounting records did not reconcile to the myVRS Navigator.

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, Farmer, Cox Associates*

Blacksburg, Virginia  
September 30, 2015

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	135	18	See noted deviation - No other risk identified - See note below for documentation of sample size
Review of Eligible Members Reported to the VRS	10	3	No risk identified - see note below for documentation of sample size
Review of Monthly myVRS Navigator Contribution Confirmation Reconciliations	12	3	No risk identified - 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	421	25	No risk identified - see note below for documentation of sample size
Review of Eligible Members Reported to the VRS	62	7	No risk identified - see note below for documentation of sample size
Review of Monthly myVRS Navigator Contribution Confirmation Reconciliations	24	6	See noted deviations - No other risk identified - See note below for documentation of sample size
Review of myVRS Navigator System Access	4	4	No risk identified - tested 100% of 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%.

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Communication with Those Charged with Governance

To the Honorable Members of 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 unit, each major fund, and the aggregate remaining fund information of County of Grayson, Virginia for the year ended June 30, 2015. 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 30, 2015. 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. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. 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 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.

- *Communication with Those Charged with Governance* -

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.

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 December 22, 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 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 the introductory section or 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 County of Grayson, Virginia and is not intended to be, and should not be, used by anyone other than these specified parties.

*Robinson, Faucher, Co. Associates*

Blacksburg, Virginia  
December 22, 2015

IN RE: OLD BUSINESS

None

IN RE: NEW BUSINESS – BOARD APPOINTMENTS

#### Board of Zoning Appeals

- Sam Shaver – term expired 03/31/16 – Jonathan D. Sweet explained that Mr. Shaver does not want to seek reappointment and has written an email of resignation.
- Potential nomination for recommendation: Elizabeth “Betsy” Shearin – Wilson District.
- Potential nomination for recommendation: Kate Irwin – Wilson District.  
Glen E. Rosenbaum nominated Elizabeth “Betsy” Shearin for recommendation; duly seconded by Kenneth R. Belton. John S. Fant withdrew his nomination of Kate Irwin. Motion carried 5-0 to recommend Mrs. Shearin to the Judge.

#### Board of Equalization

- Potential nominee for recommendation: Reece Sage – Wilson District
- Potential nominee for recommendation: Don Dudley – Providence District  
Glen E. Rosenbaum nominated Don Dudley. Brenda R. Sutherland asked Jonathan D. Sweet about the requirements stating that Mr. Dudley is from the Providence District. Mr. Sweet noted that every Board of Equalization pursuant to code section 58.1-3374 shall be composed of not less than 3 and no more than 5 members. Mr. Sweet also noted that there are some minimum requirements such as training and several of the individuals will need experience in commercial/residential real estate appraisals, other real estate professionals

(builders, developers, legal or financial professionals) and at least one member shall set in on all cases involving commercial/multi-family residential property unless waived by the tax payer meaning that individual would set in so they would have continuity and consistency by the Board of Equalization.

Michael S. Hash asked to leave the nomination as a nominee from his district – Don Dudley. Glen E. Rosenbaum nominated Reece Sage. John S. Fant inquired since Mr. Dudley is a member of the Planning Commission Board, is there any potential conflict of interest for him to serve on the Board of Equalization? Jonathan D. Sweet recommended consulting with legal counsel concerning this. Glen E. Rosenbaum made the motion to approve the recommendation of Don Dudley – Providence District and Reece Sage – Wilson District; duly seconded by Michael S. Hash. John S. Fant wanted to be clear the Don Dudley’s nomination is contingent upon if he can serve while being a member of the Planning Commission Board. Michael S. Hash also noted that the Board is not limited to nominees/recommendations, just providing a pool of names to the judge. Motion carried 5-0. John S. Fant nominated Kate Irwin depending on her acceptance; duly seconded by Kenneth R. Belton. Motion carried 4-1 with Glen E. Rosenbaum opposing.

#### Workforce Development Board

- Brenda R. Sutherland nominated Jared Iroler; duly seconded by Glen E. Rosenbaum. Motion carried 5-0.

#### IN RE: RESOLUTION – CDBG APPLICATION TO VDHCD FOR EAGLE BOTTOM HOUSING REHABILITATION PROJECT

Jonathan D. Sweet introduced Brian Reed, Deputy Director, of the Mt. Rogers Planning District Commission to explain the Resolution (listed below) for this \$700,000 grant for a community that we have identified that is in need of housing rehabilitation and in some cases full replacement. The targets low to moderate income citizens that qualify. Mt. Rogers Planning District Commission is part of the County and they help us with some of our research, grants, etc. Mr. Reed addressed the Board and explained that this resolution is for the Eagle Bottom Housing Project. The application is for \$700,000 which is the maximum we can request for a housing rehabilitation project. This resolution gives the County Administrator permission to sign all papers/assurances, etc. Grant preparation has been started; the first of 2 public hearings has been completed and the 2nd public hearing will be Tuesday, March 15th, 2016 at 6:00 p.m. at the Church of God Prophecy in Fries. Currently we are looking at replacing 16 units with total construction cost of approximately \$560,000 plus associated cost of legal fees, etc. would bring the project up to \$700,000. Brenda R. Sutherland asked if the Resolution is for implementing and Mr. Reed noted that no, we have to have the Resolution to submit the grant. Michael S. Hash made the motion to approve; duly seconded by John S. Fant. Roll call vote as follows: Michael S. Hash – Aye; Glen E. Rosenbaum – Aye;

Kenneth R. Belton – Aye; John S. Fant – Aye; Brenda R. Sutherland – Aye. Motion carried 5-0.

## RESOLUTION

A RESOLUTION FOR APPLICATION TO THE  
VIRGINIA DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
FOR THE EAGLE BOTTOM HOUSING REHABILITATION PROJECT

**WHEREAS**, Grayson County, Virginia has identified Housing Quality as a top priority in its ongoing redevelopment plans; and,

**WHEREAS**, The Department of Housing and Community Development of Virginia is making available Community Development Block Grant Funding for the 2016 Fiscal Year; and,

**WHEREAS**, pursuant to two Public Hearings the Board of Supervisors of Grayson County, Virginia wishes to apply for up to \$700,000.00 of Community Development Block Grant Funds for the Eagle Bottom Housing Rehabilitation Project.

**NOW, THEREFORE, BE IT RESOLVED**, that the County Administrator is hereby authorized to sign and submit appropriate documents for the Virginia Community Development Block Grant Application; and,

**BE IT FURTHER RESOLVED**, that all beneficiaries of the project will be low to moderate income residents of the County of Grayson, as of July 1, 2016.

***Adopted the 10th day of March, 2016 in the County of Grayson, Virginia.***

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

ATTEST

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

Mr. Reed also handed out an information page (listed below) explaining a little about the Mount Rogers Planning District Commission and what they do.



## ABOUT MRPDC

Officially established in July 1969, the Mount Rogers Planning District Commission (MRPDC) is authorized under the Virginia Regional Cooperation Act and chartered by our local governments. As an extension of local government, the purpose of the Commission is to promote and support collaboration between member jurisdictions and provide technical assistance to our local governments. We serve the counties of Bland, Carroll, Grayson, Smyth, Washington, and Wythe and the independent cities of Bristol and Galax.

## THE DISTRICT



## BUDGET

FY 2016 Budget: \$867,173

Programs/Projects: 46%

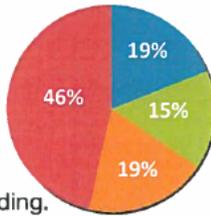
Local: 19%

Federal: 19%

State: 15%

We secure on average:

\$4.39 for every \$1 of local funding.



## SERVICES

Current services include:

- Grant Writing & Administration
- Project Management
- Town Management
- Davis-Bacon Compliance
- Environmental Reviews
- Water/Wastewater Grants
- Regional Coordination
- Comprehensive Planning
- Regional Planning
- Data & Research
- Revolving Loan Fund
- GIS, GPS, and Mapping
- Federal and State Liaison



## 5-YEAR IMPACT

**Over the past 5 years:**

- Secured, administered, or completed approximately 100 projects and programs totalling over \$36 million in grant funding for the region
- Leveraged \$30.99 in grant funds for every \$1 of local funding
- 731 jobs created or retained
- 93 houses rehabilitated
- 2,199 new water and sewer connections
- Improved water and sewer service at 60,795 connections
- 6,700 patients received new or improved healthcare
- Access to new opportunities for over 942 students
- Over 130 new connections to broadband
- Updated and maintained 5 regional plans

## EXAMPLES OF RECENT GRAYSON CO PROJECTS

- Virginia/Carolina Water Authority
- Independence HB2 Project
- Mount Rogers Water/Wastewater Grant Fund
- Regional Indoor Plumbing Rehab Program
- Grayson County Comprehensive Plan Update
- Nuckolls Curve Water Project Income Survey
- Mount Rogers Regional Initiative



## MOUNT ROGERS PLANNING DISTRICT COMMISSION

1021 Terrace Drive • Marion, VA 24354

276-783-5103 • www.mrpdc.org

IN RE: PUBLIC HEARING – TO RECEIVE PUBLIC COMMENT ON A REQUEST FROM REV. LAURA M. GEORGE, J.D. ON BEHALF OF AMETHYST ACRES, LLC CAMPGROUND, FOR THE PURPOSE OF REVIEWING AN APPLICATION TO AMEND AN EXISTING SPECIAL USE PERMIT ASSOCIATED WITH A PROPERTY AND PROJECT IN THE WILSON DISTRICT OF GRAYSON COUNTY, VA, AND LOCATED AT 88 ORACLE WAY,

INDEPENDENCE, VA; TAX MAP #71-A-48C, WITH THE INTENT TO REVISE THE SITE PLAN AND CONDITIONS ASSOCIATED WITH THE CAMPGROUND.

Elaine R. Holeyton, Planning & Community Development Director, addressed the Board noting that at the Planning Commission meeting December 15, 2015, they approved the Special Use Permit for Amethyst Acres, LLC and recommended the application proceed to the Board of Supervisors for their consideration. The application, staff report, associated conditions and adjacent landowner letter affiliated with this special use permit are listed below. The primary changes since the original application in 2011 are: revised site plan, a list of structures planned for the campground and revised conditions that more accurately reflect the current plans and only those conditions associated with the campground (the original application included the Oracle Institute). What is being reviewed this evening is just for the campground – a campground still requires a special use permit in a rural farm district. Glen E. Rosenbaum inquired about a division of property; Ms. Holeyton answered that no – both of the uses are on the same property meaning same tax map number- no division of property just a more accurate reflection of what the special use permit is for. Mr. Rosenbaum asked that they are still operating under restricted special use permit at this time? Ms. Holeyton explained that the Oracle Institute is still under construction and because of the zoning ordinance changes that occurred in 2014, the uses affiliated with the Oracle Institute are now allowed by right. If you have a use allowed by right they typically do not require a special use permit application. The difference would be the campground would require a special use permit application which is what is up for consideration tonight. If this special use permit is granted by the Board it will be for a campground to operate on this tax map #71-A-48C. Ms. Holeyton explained that this revision is necessary because Ms. George wants to properly align more with the changes we had in the zoning ordinance but also because of some minor site plan changes that she had. Brenda R. Sutherland opened the public hearing. Ms. George addressed the Board and asked to switch a bathhouse out for an eating pavilion. John S. Fant asked if there are any concerns for the well/septic issues. Ms. George replied that no, in fact the well will be at the lowest point on the property and they only need 1.5 gallons per minute for the campground and same for the septic. Mr. Rosenbaum inquired on the number of acres involved and Ms. George that the lot in question is 11 acres and where the campground is going to be is less than 2 acres. Mr. Rosenbaum also inquired about the number of buildings being placed on the property and Ms. George stated 10 campsites, 1 bathhouse and 1 pavilion. Kenneth R. Belton asked if the campground is fenced and Ms. George responded no. Mr. Belton asked if the people camping would know where they are supposed to be and Ms. George responded she thinks so and one of the things they could do would be to give all guests a map of the campground so they don't stray. Ms. George noted that the creek is the dividing line between her property

and the Cox property and on the other side is a barbed wire fence. Mr. Rosenbaum asked if children would be staying at this site and Ms. George responded that there could be. Mr. Rosenbaum is concerned about the dangers of the creek and children drowning. Mr. Rosenbaum also inquired about the insurance for the campground and Ms. George stated that she doesn't have any yet but she will definitely be fully insured before the campground is open for business. Michael S. Hash made the motion to close the public hearing; duly seconded by Glen E. Rosenbaum. Motion carried 5-0. Jonathan D. Sweet read the letter received March 10, 2016 from adjacent land owner Karen Sheets concerning the sewage treatment (listed below). Ms. George responded that the Health Department has reviewed the sewage. Mr. Rosenbaum noted his concerns before voting regarding liability and children. John S. Fant feels from the stand point of perimeter between the Cox Estate, Karen Sheets and Ms. George there should be some physical markings or postings on the other side of the creek or something to say that part of the creek is our property and part of the creek is not our property and if you go across the creek you are trespassing in addition to the maps that will be handed out. Mr. Fant feels that some sort of visual signs/postings would help keep customers in the right area. Mr. Fant made the motion to approve the request with concerns of trespassing and health issues to be addressed; duly seconded by Kenneth R. Belton. Motion carried 4-1 with Mr. Rosenbaum opposing.

### Memorandum

TO: Elaine HOLETON, Grayson County Zoning Administrator  
Grayson County Board of Supervisors

FROM: Rev. Laura George, J.D., The Oracle Institute, and Amethyst Acres, LLC

DATE: February 25, 2016

RE: Zoning Ordinance changes affecting The Oracle Institute and Amethyst Acres, LLC

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#### 1. Recap of Properties and Parties:

There are three (3) contiguous parcels in interest lying within Grayson County, Virginia:

- **Tract 1:** Tax Map No. 71-A-48A, containing 5.42 acres  
Owned by Laura M. George (D.B. 537; P. 691)
- **Tract 2:** Tax Map No. 71-A-48B, containing 5.45 acres  
Owned by Laura M. George (D.B. 455; P. 616)
- **Tract 3:** Tax Map No. 71-A-48C, containing 11.19 acres  
Owned by Amethyst Acres, LLC (D.B. 482; P. 30)

**Amethyst Acres, LLC** is a Virginia limited liability company (EIN: 47-4424327) ("Amethyst"). Laura George is the Managing Member of Amethyst.

**The Oracle Institute** is a Virginia non-profit corporation and an IRS Section 501(c)(3) educational charity (EIN: 26-0108053) (“**Oracle**”). Oracle is a long-term tenant under a two (2) acre Ground Lease with Amethyst which permits Oracle to build a multi-purpose public facility. Laura George is the Executive Director of Oracle.

**Oracle Temple of Melchizedek** is a church and a Virginia non-profit corporation (EIN: 47-2965607) (“**Oracle Temple**”). Laura George is the Minister of Oracle Temple, and she is duly appointed to perform the rights of marriage by Grayson County Circuit Court Order dated September 30, 2011.

**2. Original Special Use Permit for the Peace Pentagon & Campground:**

On December 13, 2011, the Grayson County Board of Supervisors granted Oracle and Amethyst a Special Use Permit to build certain non-profit and commercial structures on Tract 3 (the “**Original SUP**”). The Original SUP was granted under the “Rural Commercial Recreational” designation pursuant to the Zoning Ordinance amended September 14, 2011 (the “**Old Ordinance**”). Specifically, the Original SUP contained zoning approval for construction of:

- (i) A multi-purpose facility to be built by Oracle (the “**Peace Pentagon**”); and
- (ii) A campground to be built by Amethyst consisting of ten (10) camping/cabin sites and two (2) bathhouses (the “**Campground**”).

Currently, the Peace Pentagon is approximately 30% completed. Also, the Campground trails and building pads have been installed, and the camping/cabin sites have been staked.

**3. Voiding of the Original SUP as to the Peace Pentagon:**

In 2014, the Grayson County Board of Supervisors passed a new Zoning Ordinance (amended May 8, 2014) (the “**New Ordinance**”). Under the New Ordinance, all of the proposed uses for the Peace Pentagon are now permitted as a matter of right. These uses include:

- (i) **Community Center** – Section 4-6.1(h);
- (ii) **Educational Facility** – Section 4-6.1(m);
- (iii) **Public Library** – Section 4-6.1(u);
- (iv) **Place of Worship** – Section 4-6.1(z); and
- (v) **Retreat Center** – Section 4-6.1(hh).

As a result, the Original SUP is now void as to Oracle and the Peace Pentagon. This means that all restrictive proffers pertaining to the Peace Pentagon (e.g., restrictions on number of classes, number of staff, etc.) are no longer of any force or effect. With the advice of legal council, the Grayson County Zoning Administrator has affirmed this interpretation of the New Ordinance as to the Peace Pentagon.

**4. Need to Amend the Original SUP as to the Campground:**

Although no further action is legally required of Oracle in order for our charity and church to proceed with the construction and use of the Peace Pentagon, the Original SUP still is in force with regard to the Campground being built by Amethyst, since campgrounds remain a special use under the New Ordinance.

Consequently, Amethyst desires to amend the Original SUP for the Campground by removing all references to the Peace Pentagon (the “**Amended SUP**”). Further, Amethyst desires to proceed with construction of the Campground in the Spring of 2016. The Grayson County Planning Commission approved the Amended SUP on December 17, 2015.

The attached Site Plan shows the locations for the ten (10) camping/cabin sites, one (1) bath house, and one (1) outdoor eating pavilion (instead of a second bath house). The Site Plan also shows the location of a future lodge that may be located within the standard ten foot (10’) zoning setback. Amethyst is presenting Amended Proffers that pertain to the Amended SUP.

**Attachments:** Original Special Use Permit dated 12/15/2011;  
Original Site Plan showing 10 campsites and 2 bath houses;  
Revised Site Plan showing 10 campsites, 1 bathhouse, and 1 pavilion;  
Amended Proffers for the Amended Special Use Permit

February 23<sup>rd</sup>, 2016

Prepared by: Elaine R. Holeton, CZA, CFM

**Applicant:** Rev. Laura George  
**Owner:** Amethyst Acres, LLC  
**Location:** 88 Oracle Way, Independence

**Tax Map Number:** #71-A-48C  
**Purpose:** Special Use Permit for Rural Farm  
**Intent:** Amend SUP to revise the site plan and conditions associated with the Campground.

**Site characteristics-** The private access road to the campground is complete from Battlefield Drive. Minor grading to complete the driveway access points for new structures will be required. Campground site is wooded with slopes under 15% in the proposed area.

**District Compatibility** - Campground will support tourism development and is compatible with Rural Farm Zone District. Activities on site will be buffered by natural vegetation and campground is not visible from the primary road or other homes in the community.

**Water and Sewer** - Representative from the Virginia Department of Health have been consulted and VDH will require septic system to support the bathroom facility. Septic will be installed prior to the time of permit for the bathroom. Water will be supplied on site by existing & proposed well.

**Uses** – Uses affiliated with the campground to include, overnight stay by guests, use of the property for outdoor recreation, camping for individual or groups, camping in relationship to the Oracle Institute. Will be available to the public as a tourism asset and to promote visitation to Grayson Co.

**Site Design** – Site plan is attached. Owner requests flexibility in either 10 campsites or cabins. Owner would like to change the original scope listed as two bathhouses, to the new scope of one bathhouse and one picnic pavilion in the campground area. Building Official Consultation has occurred. Design & Placement of structures, listed on the site plan, may be slightly modified to accommodate the Building Code & applicable state and federal requirements.

**Reason for Amendment to SUP-** Original SUP included the Oracle Institute which is now allowed by right in Rural Farm Zone District as a Community Center, Educational Facility, Public Library, Place of Worship and Retreat Center with the 2014 Zoning Ordinance rewrite. New conditions were proposed by the owner to address the Campground aspect of the project and the revised plans for the site.

**Impact to surrounding area** - Adjacent homes outside of the owner's control are about .25 mile away and are not visible from the campground. Campground site is in a wooded valley and is not highly visible. The campground, should not exceed the traffic threshold of the State Route. State Road entrance to the property is complete and was designed by VDOT with sufficient capacity for vehicle traffic to the site.



Oracle Institute- currently under construction



Proposed location of the Pavilion Area.



Proposed location of the Camp sites/ cabins and bath house



Private Access Road heading down the hillside into the Campground area of the property

## Oracle Institute & Amethyst Acres, LLC

### Timeline & Major Milestones

Prepared by Elaine R. Holeton, Director of Planning & Community Development

- **December 13, 2011-** Amethyst Acres LLC/Oracle Institute granted a Special Use Permit to construct & operate a retreat center as Rural Commercial Recreational Use in a Rural Farm Zone District – Tax Map Number 71-A-48C
- **December 13, 2011-** Special Use Permit was granted with twelve (12) proffers that were submitted by the applicant ( **Attachment A** ) and a site plan ( **Attachment B** ) ( 2011 documents)
- **May 2012-** Erosion & Sediment Control Permit for Grading & Site Work at the Project Area, access road complete, preparation for Oracle Structure.
- **January 2013-** Building Permit issued for the Oracle Institute and Construction Began on the Structure
- **May 2014- Grayson County Zoning Ordinance** was revised. Rural Farm Zone District- Allowed Uses- Revised to include uses such as Places of Worship, Community Center, Educational Facility, Public Library, and Retreat Center. The Oracle Institute Uses now considered by right. Excludes need for Special Use Permit for Oracle Institute, however Campground “Amethyst Acres, LLC” still requires Special Use Permit.
  - **November 2015-** Ms. George proposed changes to the site plan & conditions associated with the campground to accommodate updated changes for the project plans.
  - **December 2015-** Planning Commission reviewed the proposed amendments to Amethyst Acres, LLC, Campground – Special Use Permit – Primary changes included the list of conditions proffered by the applicant ( **Attachment C** ), Site Plan ( **Attachment D** ).

Planning Commission recommended the application proceed to the Board of Supervisors.

- **January 2016-** Applicant engaged with the Health Dept on Well & Septic Requirements. Determined that the well would need to be sized to accommodate future phase which was not in the original scope. Applicant added a Lodge Structure to the application for amended SUP. Reflected on new site plan ( **Attachment E** ) and conditions proffered by applicant ( **Attachment F** )
- **March 2016-** Board of Supervisors Review of Application to Amend Special Use Permit for Amethyst Acres LLC, with site plan ( **Attachment E** ) and Conditions ( **Attachment F** ).

### AMETHYST ACRES, LLC & ORACLE INSTITUTE PROFFERS

Rural Farm District Special Use Permit  
Address: 1990 Battlefield Drive  
Tax Map No: 71-A-48C  
Acreage: 11.031

1. Construction shall be limited to: (a) one (1) central multipurpose retreat center; (b) ten (10) campsites; and (c) two (2) bath houses. The ten (10) campsites may be converted at a later date to either ten (10) cabins or two (2) multi-bedroom lodging units of equivalent capacity.

2. The retreat center shall not be larger than 8,000 square feet. The tents or cabins shall not be larger than 20'x 25' each. The bath houses shall not be larger than 20'x 30' each. In the event two (2) lodging units are built instead of ten (10) cabins, the lodges shall not exceed the aggregate square footage of the proposed cabins or 2,500 square feet each and the occupancy of both units shall not exceed 20 persons.
3. All improvements will be located and constructed in accordance with the Site Plan(s) submitted and approved by the County as part of these conditions, which Site Plan(s) is attached hereto and expressly becomes part of the Special Use Permit.
4. No building shall be constructed closer than twenty-five feet (25') from any property boundary.
5. There shall be a natural, wooded area remaining undisturbed of twenty-five feet (25') in depth along any property boundary. Along property boundaries not now wooded, trees shall be planted and maintained to establish such boundary protection.
6. The road accessing the property and all internal roads shall be constructed and maintained in conformity with the Virginia Statewide Fire Protection Code, including Appendix D, Fire Apparatus Roads, and shall be constructed and maintained at a minimum width of twenty feet (20') and shall be hard surfaced. The roads shall be maintained by the property owner and inspected by the County at least semi-annually to ensure fire, police and emergency equipment can utilize the roads and access all structures located on the property. Any deficiencies identified by the County in the design, construction or maintenance of any road shall be corrected within sixty (60) days by the owner and at the owner's expense. Failure to construct, complete and maintain such roads in conformity with these conditions shall entitle the County to revoke this Special Use Permit.
7. The average number of staff working at the retreat center shall not exceed five (5) persons per day. Regularly scheduled community classes shall not exceed fifty (50) persons per class. Retreats shall not occur more than ten (10) times per year with occupancy not to exceed twenty-five (25) persons per event. Special events may occur up to five (5) days per year with maximum occupancy of one hundred (100) persons.
8. All parking shall occur on the property. No parking shall be offsite. No parking shall occur on the roadways. Parking shall be in the parking lot as shown on the Site Plan(s) with overflow parking for special events located in the area designated on the Site Plan(s).
9. No amplified noise or live bands using amplification shall be permitted outdoors on the property on the days of Monday through Thursday, and no noise shall exceed sixty (60) decibels as measured at the nearest adjacent neighbor's property line.
10. Outdoor lighting shall be indirect and shaded to prevent glare going off the property.
11. All health department requirements for water and sewer shall be met.
12. All VDOT requirements for a commercial access permit for the connection of the road serving the project to VSR 711 shall be met.
13. All provisions of the Virginia Statewide Building Code and the Virginia Statewide Fire Prevention Code shall be met in the construction, operation and maintenance of the project, including all structures and roads.



(1)

**AMETHYST ACRES, LLC CAMPGROUND  
AMENDED PROFFERS**

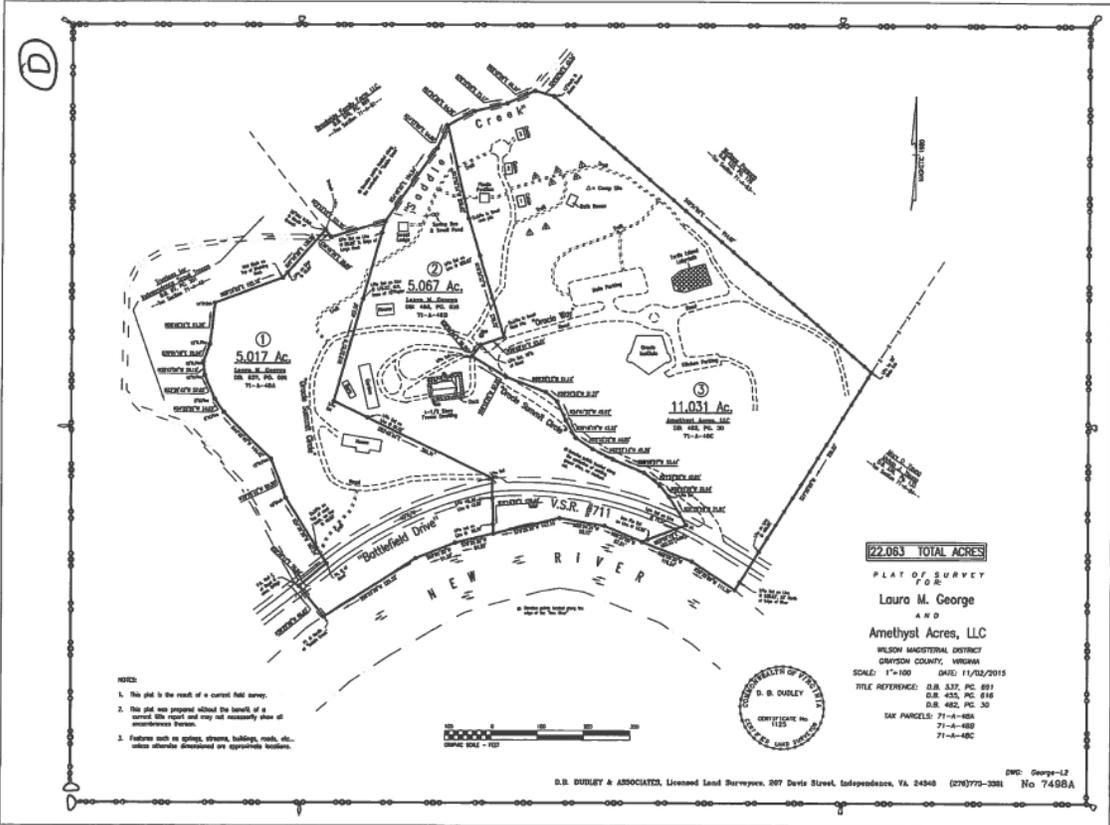
Rural Farm District: Amended Special Use Permit  
Address: 88 Oracle Way, Independence, VA 24348  
Tax Map No: 71-A-48C; Acreage: 11.031

1. Construction shall be limited to: (i) ten (10) campsites; (ii) one (1) bathhouse; and (iii) one (1) central eating pavilion. The ten (10) campsites may be converted at a later date to either ten (10) cabins or two (2) multi-bedroom lodging units of equivalent capacity.
2. The tents or cabins shall not be larger than 20'x 25' each. The bathhouse shall not be larger than 20'x 30'. The pavilion shall not be larger than 24" x 36". In the event two (2) lodging units are built instead of ten (10) cabins, the lodges shall not exceed the aggregate square footage of the proposed cabins or 2,500 square feet each, and the occupancy of both units shall not exceed 20 persons.
3. All improvements will be located and constructed in accordance with the Revised Site Plan, which is attached to and made part of the Amended Special Use Permit.
4. No building shall be constructed closer than twenty-five feet (25') from the property boundary, and any natural, wooded areas shall remain undisturbed within the twenty-five feet (25') along such property boundaries.
5. All parking shall occur on the property. No parking shall be offsite or occur on the roadways. Parking shall be in the parking lot as shown on the Revised Site Plan.
6. Outdoor lighting shall be indirect and shaded to prevent glare going off the property.
7. All Virginia Health Department requirements for water and sewer shall be met.
8. All provisions of the Virginia Statewide Building Code and the Virginia Statewide Fire Prevention Code shall be met in the construction, operation and maintenance of the Campground, including all structures and roads.
9. These proffers shall be binding on the property and all current and future property owners.

**Amethyst Acres, LLC**

By: \_\_\_\_\_

Name: Rev. Laura M. George, J.D.  
Title: Managing Member  
Dated: December 17, 2015



- NOTES:
1. This plat is the result of a current field survey.
  2. This plat was prepared without the benefit of a current title report and may not necessarily show all encumbrances thereon.
  3. Features such as surveys, streams, buildings, roads, etc., unless otherwise dimensioned are approximate locations.

**22.083 TOTAL ACRES**

PLAT OF SURVEY

FOR

Laura M. George

AND

Amethyst Acres, LLC

WILSON MANIFESTAL DISTRICT

GRAYSON COUNTY, VIRGINIA

SCALE: 1"=100' DATE: 11/01/2015

TITLE REFERENCE: D.B. 537, PG. 691

D.B. 435, PG. 616

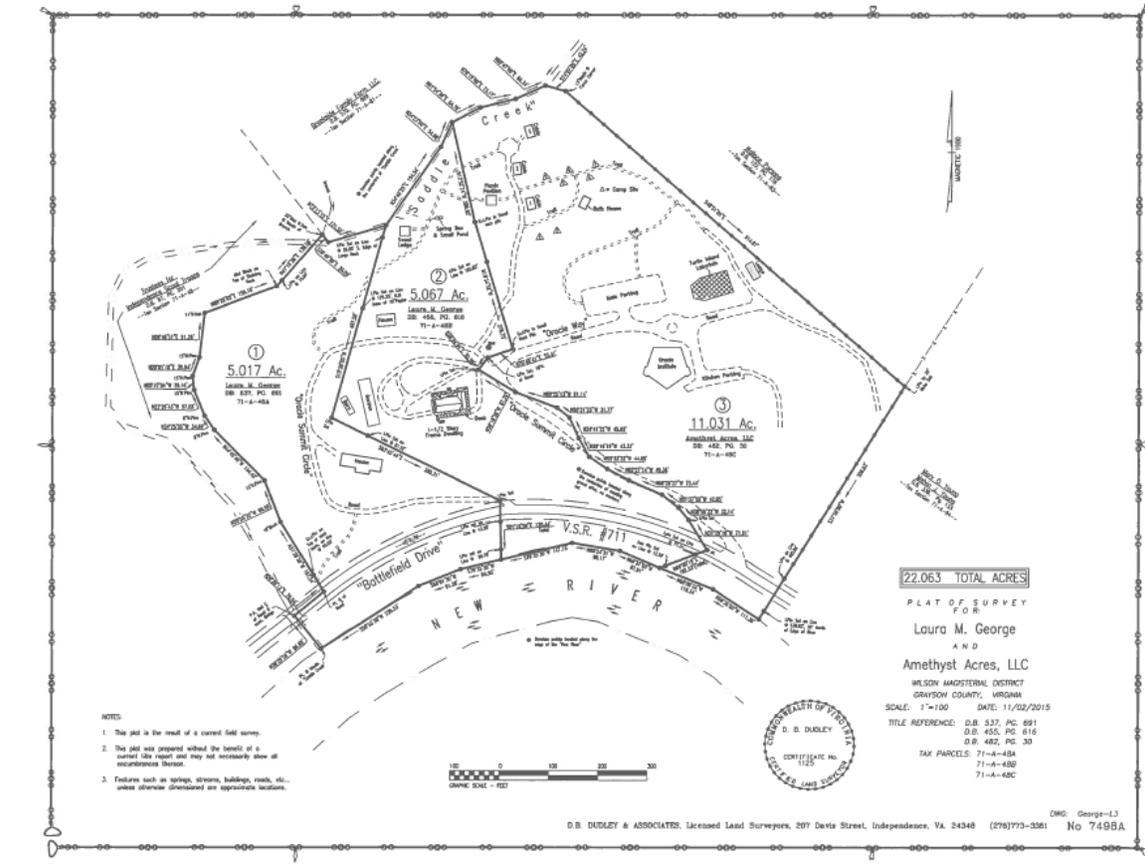
D.B. 622, PG. 30

TAX PARCELS: 71-A-48A

71-A-48B

71-A-48C





**AMETHYST ACRES, LLC CAMPGROUND  
AMENDED PROFFERS**

Rural Farm District: Amended Special Use Permit  
 Address: 88 Oracle Way, Independence, VA 24348  
 Tax Map No: 71-A-48C; Acreage: 11.031

1. Construction shall be limited to: (i) ten (10) campsites; (ii) one (1) bathhouse; and (iii) one (1) central eating pavilion. The ten (10) campsites may be converted at a later date to either ten (10) cabins or two (2) multi-bedroom lodging units of equivalent capacity.
2. The tents or cabins shall not be larger than 20' x 25' each. The bathhouse shall not be larger than 20' x 30'. The pavilion shall not be larger than 24' x 36'. In the event two (2) lodging units are built instead of ten (10) cabins, the lodges shall not exceed the aggregate square footage of the proposed cabins or 2,500 square feet each, and the occupancy of both units shall not exceed 20 persons.
3. All improvements will be located and constructed in accordance with the Revised Site Plan, which is attached to and made part of the Amended Special Use Permit.
4. No building shall be constructed closer than twenty-five feet (25') from any property boundary, and any natural, wooded areas shall remain undisturbed within the twenty-five feet (25') buffer along such property boundaries; provided, however, that one (1) future lodge may be constructed according to the standard ten foot (10') set-back permitted under Section 4-6.5 of the current Zoning Ordinance.

5. All parking shall occur on the property. No parking shall be offsite or occur on the roadways. Parking shall be in the parking lot as shown on the Revised Site Plan.
6. Outdoor lighting shall be indirect and shaded to prevent glare going off the property.
7. All Virginia Health Department requirements for water and sewer shall be met.
8. All provisions of the Virginia Statewide Building Code and the Virginia Statewide Fire Prevention Code shall be met in the construction, operation and maintenance of the Campground, including all structures and roads.
9. These proffers shall be binding on the property and all current and future property owners.

**Amethyst Acres, LLC**

By: \_\_\_\_\_

Name: Rev. Laura M. George, J.D.  
Title: Managing Member  
Dated: March 10, 2016

RECEIVED

MAR 10 2016

BY GRAYSON COUNTY ADMIN

March 7, 2016

RECEIVED  
MAR 03 2016  
BY: \_\_\_\_\_

To: Grayson County Planning Commission

Re: Special Use Permit - Public Hearing  
Amethyst Acres, LLC Campground

As an adjacent landowner we respectfully submit our comments for the Public Hearing. We are unable to attend.

We ask that the county inspect thoroughly to assure that sewage treatment at the facility is adequate or better and that all legal requirements for sewage treatment are met

We also ask that the permittee be required to take measures to prevent trespass in any form by guests and employees on adjacent land owned by others.

Respectfully,

Karen Sheets manager Karen Sheets  
Brookside Family Farm, LLC

IN RE: DECLARATION OF COUNTY SURPLUS – SHERIFF'S DEPARTMENT

Jonathan D. Sweet explained that the Sheriff's Department has the following to surplus: 1 Sorgel three phase general purpose transformer; 2 xray film illuminators; 1 Acroprint electronic time card unit with cards and 1 guardian locking elevated toilet seat with arms. The wall-mounted baby changing station will be brought to the courthouse. Michael S. Hash made the motion to approve; duly seconded by John S. Fant. Motion carried 5-0.

IN RE: COUNTY ADMINISTRATOR'S REPORT

Jonathan D. Sweet gave the following report:

- Grubb Public Safety Facility – Up-fit is coming along nicely and we are targeting mid-April for the ribbon cutting and open house; the grant to the USDA-RD was completed, signed & submitted on March 2nd for \$50,000 and we are awaiting notification of award. Additionally we are awaiting a date to close on the permanent financing through USDA.
- Since our last Board of Supervisors meeting, we also closed out another USDA-RD grant for a little more than \$49,141.62 for police vehicles.
- HB-2 Update: Rt. 21 and 58 Intersection Radius Improvement of \$250,245.00 – more information may be obtained at <http://www.virginiahb2.org/projects/default.asp> and the project ID # 720(395). A press release will be issued at a later date when the Commonwealth is ready to provide more detail.
- Grayson County FY-17 Budget development is in progress and we have a draft of this Year's Budget Theme, Mission, Goals, Strategies and Objectives. Staff will propose the following Theme and Mission:

### **FY-17 BUDGET THEME**

Continuing the momentum.....

We shall continue to use logical budgeting and financial principles to make sound fiscal management decisions in preparing a functional and transparent budget that meets the current and future needs of the county and all its agencies, that support the citizens of Grayson County and carries on our positive momentum.

### **FY-17 Budget Mission**

To collectively work to develop a balanced budget with a continued effort to protect and maintain a healthy Fund Balance, to effectively plan for future capital projects, to manage increases in operational expenditures, to strategically invest in initiatives, agencies and projects that advance our Comprehensive Plan Priorities, and to comprehensively support public education, all while sustaining the highest level of core services with a net-neutral impact to the tax payer.

- A productive Grayson County EDA meeting was held on March 1st, 2016 that lasted over 3.5 hours with a focus on the management of our Revolving Loan Program, processing of a request by one of our existing industries associates with Project Silica, election of officers, execution of the BOS/EDA lease on the Grubb Public Safety Facility and an overview of the Grayson County Economic Development Summary I prepared last month as an Economic Development Orientation and planning instrument.
- Participated in a school's facility tour of Baywood and Fairview along with our BOS Chair and Vice Chair and the Chair of the School Board and the Superintendent.
- A youth Easter egg hunt for the community at the Grayson County Recreation Park on March 21, 2016 at 10:00 a.m.

IN RE: INFORMATIONAL ITEMS

Department head reports as submitted.

IN RE: REGISTERED SPEAKERS AND PUBLIC COMMENT

None

IN RE: BOARD OF SUPERVISORS' TIME

None

IN RE: CLOSED SESSION

None

IN RE: ADJOURN

Glen E. Rosenbaum made the motion to continue the meeting to March 15, 2016 at 5:30 p.m.; duly seconded by Kenneth R. Belton. Motion carried 5-0.