



**BOARD OF SUPERVISORS  
- REGULAR MEETING AGENDA –  
GRAYSON COUNTY COURTHOUSE; INDEPENDENCE, VA  
THURSDAY, MAY 11, 2023 – 6:00 P.M.**

**6:00** Call to Order: The Honorable Michael S. Hash

**Opening Business:**

- Invocation
- Pledge
- Decorum
- Approval of Agenda and Consent Agenda – *(Items listed under this heading may be approved in one motion without discussion as presented or amended.)*
  1. [Budget Work Session Meeting Minutes of March 28, 2023; Budget Work Session Meeting Minutes of April 4, 2023; Regular Meeting Minutes of April 13, 2023](#)
  2. [Bills & Payroll –April 2023](#)
  3. [Memorandum – Tourism – Sole Source Approval](#)
  4. [Unanticipated Revenue](#)

**6:05** **Public Hearing(s):**

- [Public hearing to receive public comment\(s\) on the proposed Secondary Six-Year Plan for Fiscal Years 2023/24 through 2028/29 in Grayson County and on the Secondary System Construction Budget for Fiscal Year 2023/24.](#)
- [Public hearing to receive public comment on whether the Board of Supervisor should create a wireless service authority under the provisions of the Wireless Service Authorities Act, Chapter 54.1, Title 15.2, Code of Virginia, 1950, as amended, in order to assist the County in forming public-private partnerships to provide internet service, particularly and initially \(although not exclusively\) in the western portion of the County. The Board of Supervisors intends to appoint its own members as the initial board of directors of the Authority.](#)

**7:05** **Reports, Presentation(s) or Requests**

- [Robinson, Farmer, Cox Associates](#)
  - [Mr. Scott Wickham, CPA, CFE – Audit Presentation](#)
- Ordinance – Sanctuary County Briefing
  - Mr. Stephen V. Durbin, County Attorney
- [United Way – Twin County Regional Commission Presentation](#)
  - [Ms. Susan Patrick, Ph.D., Director of Childhood Success](#)
- Mr. Jordan Stidham – Baywood Community Project Update

**7:55 New Business**

- [Resolution – Creating the Grayson County Network Authority](#)
- [Resolution – In Support of Twin County E-911 Commission Radio and Radio Equipment Maintenance and Programming](#)
- [Board Appointments](#)
- Request for public hearing for Fiscal Year 2023/2024 Budget
- [Request public hearing for proposed roadway abandonment. – Camp Dickenson Rd](#)
- [Virginia Stormwater Management Program \(VSMP\) Agreement for Wildwood](#)

**8:35 County Administrator’s Report**

- Programs, Projects and Updates

----- **Informational Items:**

- [Ag Advisory Minutes 3-21-23](#)
- [Bristol Regional Improvement Commission Minutes 1-26-23](#)
- [Broadband Committee Minutes 4-26-23](#)
- [Budget-Actual](#)
- [Building – April 2023 Report](#)
- [District III](#)
- [GCSAC Minutes 3-31-23](#)
- [Planning & Community Development – March/April 2023](#)
- [Regional Cigarette Board Minutes 1-25-23](#)
- [Sheriff – April 2023 Report](#)

**8:45 Registered Speakers and Public Comment**

*(\*Refer to Rules of Procedure (Sec. 6.3)*

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- Richard Alley
- Stephen Bailey

*(\*Refer to 2015 Rules of Procedure (Section 6.4: From the 2015 Rules of Procedure, Titled § - Supervisors' Time.))* ...Matters not included on the agenda and not disposed of during each member's unrestricted time, shall be taken up only if the presiding officer determines that:

They are emergency in nature; or

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- A. They involve persons present who would not otherwise be present at a subsequent meeting; or
  - B. By the unanimous consent of the membership present
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---- **Closed Session**

- None

**8:45 Adjourn**

**All official meetings conducted within these chambers are to be observed by the following decorum:**

- Behavior during all official meetings shall be consistent with the behavior exercised in any court or legislative room found within the Commonwealth of Virginia; and,
- There shall be no outbursts, booing, heckling or other forms of disrespectful behavior by any individuals present within these chambers; and,
- Persons wishing to speak shall do so respectfully and in accordance with the applicable Rules of Procedures and/or at the specific direction of the presiding official; and,
- Out of respect for the official business being conducted, for those conducting the official business and for those present for same purpose, there shall be no private conversations taking place in the audience or other forms of distracting behavior or nuisance; and,
- Please turn off cell phones and other such devices before entering these chambers.

Grayson County Board of Supervisors  
Budget Work Session  
March 28, 2023 at 3:00 p.m.

Members attending: Michael S. Hash, John S. Fant, Kenneth R. Belton, R. Brantley Ivey and Tracy A. Anderson.

Staff attending: Stephen A. Boyer, Mitchell L. Smith, Leesa A. Gayheart and Linda C. Osborne.

IN RE: OPENING BUSINESS

Supervisor Anderson made the motion to amend the agenda and add grant support letter request from Grayson County Superintendent of Schools after the Public Safety presentation; duly seconded by Supervisor Fant. Motion carried 5-0.

IN RE: PRESENTATIONS

Mr. Paul Hoyle, Emergency Services Director, presented the following budget items. Fire Chiefs Gary Hash (IVFD) and Randy Lineberry (FVFD) were also in attendance.

- Asking for 2 additional ALS positions – currently covering 40 hours per week; 2 additional positions would give 120 hour so coverage which would allow coverage over the weekends
- No increase in LODA
- Workers Comp increased due to adding Phillip Adams position which has been readjusted (realigned) in the budget
- Professional Services – OMD (Operational Medical Director-Dr. Jason Edsell) is a new item - \$9,000 fee – for that fee he will provide that service along with covering for all volunteer agencies plus provide training/quality assurance – we didn't have an OMD last year, this is a new requirement
- Enforce 911 – has been installed on all employee desktops which allows them to activate a security alert in a more rapid time – currently doing training for employees on this
- Data basics – online data base that administers logistics, inventory and fleet management – gives agencies one place to access and helps on the administrative support – updates in real time – fee is now \$4,000 per year
- Website hosting – emergency services and retention website and is a \$30 per month fee – will be placed on the county website in the near future
- Communications Engineering Study – requesting \$25,000 for the Point Lookout Tower – no final bids yet from the 3 that's been contacted – this is the only tower the county owns – the other towers have been evaluated enough to know that they will need to come on to a different site which would not be part of the new system since they are not large enough – there has not been formal evaluations by a formal study – Fries site is not appropriate for the new system – Fries tower will be from US Cellular which we are already on which is used as a work channel and combines from Point Lookout to the Fries tower – need to think about bringing someone in to have an assessment on possibly the other towers
- New proposal – working with the Town of Fries in particular but will be county wide – Pulse Point App on cell phones which allows emergency services to better respond to cardiac arrest in the

communities – designed to register responders and anyone that is CPR trained and register all AEDs and their locations – also allows any citizen that is CPR trained to register – looking to roll it out on June 10, 2023 – doesn't replace 911, just allows quicker response – volunteer participation from any county folks that are registered – it's tied in with 911 dispatcher – would have to have cell coverage – deputies are CPR trained as well which would help having extra coverage in the communities – once the cardiac code is issued by 911, it would also go out on the pulse point app - \$10,000 implementation fee and \$8,000 sustainment fee – for regions below a 50,000 threshold, it's based on dispatch center, not the jurisdiction and with Galax/Carroll/Grayson below the 50,000 will make available to all 3 jurisdictions with a onetime fee; plan on requesting this under a regional grant under the Twin County Community Foundation – to get it implemented this year and would like to have it as part of our process – for next year, would like to present to the TC911 Commission and ask that the \$8,000 fee come under them instead of a locality as this part is region-wide – will focus on a different community each year (Fries this year) – AEDs will be put where publicly available in an enclosure and available 24/7 – AEDs funding is through the community not the county – still discussing AEDs in deputy vehicles currently have 4-5 vehicles – goal is to partner with the Sheriff's Department to get one in each deputies vehicles – AEDs run approximately \$750 each – 1 will be at public works, 1 at the GATE Center and 4 at the Rec Park – pulse point will make a huge difference, emergency services has longer response time, if a member of the community can begin CPR, survival rate goes up – strongly encourages employees and citizens to sign up

- Occupational Health – benefits for volunteer responders – provide medical physical that meets the OSA requirements (fire & medical personnel) - \$75,000 request which would cover everyone working (170-200 people) as a volunteer – county would pay for the physical – since they are not an employee of the county, they would be responsible for filing their physical results with the agency they work with – there is no requirement for medical personnel – not sure if the volunteers currently has their physical on file with the agency they are working with – looked at a retirement program and the county could be the administering agent – possibly a buy in – if we offer to one on the roster, we have to cover all which would include anyone on the roster that's not an active member (state code) - \$75,000 is the total for the retention incentive – meets a need that's currently not being met – benefits for the volunteers is a continuing process – retirement is 1 idea, get people not in the system in there – need feedback from the volunteers on what they would like – vehicle relief is on and with the county attorney for review. Mr. Boyer noted staff would work on ideas for recruitment and retention
- Ambulance Service for Galax-Grayson that they provide to the county and it is an increase over last year which is based on volume and rates
- Department of Forestry line is flat and with no anticipated change – compensation for the fire coverage for the county (wild fire protection) – any timber that's harvested they donate back to the county in lieu of taxes
- Communications – budget for infrastructure (tower itself & facility that holds the equipment) – allows us to support the radio tech – this is sustainment– system equipment is the electronics(repeaters etc.) – anticipate moving it to the 911 budget
- Vehicle maintenance – routine maintenance for the 1 vehicle we now have and the quick response vehicle
- Recruitment/Retention - \$5,000 – public safety camp and a few other projects

- Galax Fire Department – coverage for the east end of the county – last year’s request was \$27,000 and this year the request is \$30,000 – approximately 30-35 per month – cover through Baywood, Oldtown, Fairview
- EMS Council – provides support and guidance along with support for training
- Operating Expense – County Emergency Helpline primarily used for folks in financial distress and used a lot during COVID – will keep it going – helpline is on our website
- Cell phone is for Mr. Hoyle and Mr. Adams plus the 2 new positions they are requesting
- Active 911 for the volunteer agencies – all have their own paging system – will pickup the contract for the agencies & will all be under the same umbrella
- Satellite phone serve – 4 in the west end of the county to help with communication
- Telehealth - don’t anticipate anything for this
- Cardiac monitor – use to talk with the hospital – can transmit information to the hospital immediately
- Insurance – includes all vehicles and facilities except LODA and Workers Compensation
- Travel – for training purposes for staff
- Training – staff training and Rapid Response
- Training – volunteers (EMT instructors)
- Training – public – community CPR
- Local Support – taking the fixed contract cost and distribute between each agencies
- Vehicle maintenance – budgeted \$25,000 – fire apparatus
- Pump hose/ladder testing – will budget for this in the future
- Forced Air Respirators – inspected annually – looking to do 1 contract for all agencies
- Compensable reimbursement – amount that’s left based on number of calls
- Oxygen Service – only spent \$6,000 this year – save approximately \$12,000
- Vehicle maintenance – ambulances
- Stryker Maintenance – cardiac monitors, AED’s, Chest Compression monitors – inspected annually
  - Possibility to combine with Galax-Grayson – could possibly get a better contract rate – Will speak with Jason
- GGEMS - \$3,5,00 place holder, based on what it was several years ago, not sure what it will look like now
- Emergency Operations – had \$10,000 in the line in the past – really don’t need a line item for something that may happen so zeroed it out
- Dues/Membership – professional dues for Mr. Hoyle and Mr. Adams
- Aid to Locality – based on FY22 and 4-for-life is based on FY23 – passed from state – passes through the agencies
- Offices supplies – \$1,500
- Meeting supplies/substance – agencies can use this for meetings, etc.
- Fuel – for emergency coordinator’s vehicle and for the new quick response vehicle
- Uniforms - \$1,800 for 2 people plus \$400/yr for staff on boards/field gear
- Other operational supplies – provided PPE for county during COVID – now buying EMS consumables which will save the agencies money
- Hazmat - \$2,000 to replace supplies if needed
- Equipment – grant matches - none planned for FY23

- Operational EMS Equipment – zeroed out currently but will collect data on this for cost for ALS and PPE equipment
- Communication Equipment – purchase of 1 portable radio this year
- Fleet Vehicle – request is based on approval from the Board last year approved purchase of an ambulance one year, alternating toward fire apparatus and the \$225,000 will be a carryover to next year. \$400,000 is an ask for this year – still working on distribution ideas and need to bring in a few more folks to help finalize. Mr. Hash noted they feel it's more beneficial to split the money 6 ways and tag the money that it has, to purchase a fire truck. Mr. Lineberry noted this way each community would benefit from the money – basic fire truck is approximately \$550K - \$600K – all need new trucks – details still need to be worked out – Fries has 3 trucks out of compliance – Independence has 1 currently 1 has to be in compliance – new pumper is approximately \$33K – when trucks go out of ISO compliance, homeowners insurance will increase – dividing the money out among each agency would give each area equal benefits and all 6 agencies need a truck now – discussion took place and it was noted that an MOU would be required in order to share the distribution equally each year – possibly look at grant/lease from Rural Development – possibly do the same for EMS in the same manner – suggested ambulance chiefs talk to the Board so they can understand – could be handled like the pass through on Aid to Locality/4 for life
- Operations Equipment – needs to be \$4,000 to meet needs
- Increase in last year's ask - \$600K more because ambulance has to come off – asking for 2 more employees
- Physicals - \$75,000 (has to go through procurement) – local primary physicians could administer the medical physical but probably not the respiratory physical which requires more extensive equipment – discussion took place and it was mentioned talking to Tri-Area Health regarding the physicals - \$9,000 medical examiner (covers all who participate and those not participating)

A short break was taken at 4:45pm and called back to order at 4:55pm.

#### Budget Work Session – Public Safety

- Regional Jail – have no numbers yet
- Juvenile Detention – no numbers yet – but will probably increase
- \$3.03M ask which includes a 5% increase in salary (could potentially be 7%) – discussion took place regarding raises
- Wages/benefits/services – decreased some
- Operational Expenses – decreased – adjustments were made last year
- Equipment capital - \$412 increase – vehicle purchases last year came from ARPA funds and has to come back in this year
- Security position for courthouse that was approved mid-year – move to western end, concerns no police presence in the western end – court security (\$50K approved ask – not full time) – regarding courthouse security, the Judge and Commonwealth Attorney take care of the security in the courthouse – concerns voiced regarding courthouse security and security in the western end – concerns discussed regarding the security position for the courthouse which is a funded position but we're not getting what was agreed to, take another look at the security position – staff will meet with the Judge/Commonwealth Attorney and the Sheriff regarding these issues

- Day Report – decrease (\$91,000 has to stay – can't use opioid funding)
- Animal Control – slight decrease – discussion took place – MOU with the Sheriff Department on Animal Control (control was given to the Sheriff therefore a separate budget line and it's tracked separately) – staff to look at MOU with the Sheriff Department
- Medical Examiner – flat (OMD on rescue squad is not a medical examiner) this is for death's sent to medical examiner in Roanoke for an unattended death – pay a flat fee per occurrence - \$10,000 in budget – unclaimed person(s) county is responsible for the burial

More discussion took place regarding the real need on the apparatus side – not sure \$400K is enough regarding their priorities – think about increasing the amount for fire trucks instead of adding 2 additional ALS positions – may need more funding this year on the apparatus side – good to do both if possible – pulse point – expand our volunteer base – look at putting AED's in all sheriff's vehicles which would be less than \$10K – look at taking the \$75K for physicals and put on fire trucks and find a different incentive on adding additional members – need to look at volunteer standard of the state or other governing body and see if they have any kind of standard for volunteers – look at ALS being part-time to supplement Mr. Hoyle – staff to look at incentives that can be offered – need to know the needs of each individual agencies and help support them – need to focus efforts on needs of each agency – need to understand the apparatus part more – need incentives to retain/recruit – each agency needs to have an input on their needs – dealing with a generation gap – staff needs to figure out incentive package and bring back to the Board to help retain/recruit – look into EMT classes in high school and junior firefighter – more discussion took place

#### Grant Support Request:

Mr. Kelly Wilmore, School Superintendent, reached out to Mr. Hash, Chair requesting a support letter from the Board of Supervisors that states the governing body is confirming its commitment to providing the local match for the School Construction Assistance Program Grant Application in the amount of \$770,800 if the state awards the requested amount of \$192,7000 to improve the school facilities in the County of Grayson. After some discussion, the consensus of the Board is that they will not commit any additional funding and not be touched until FY25, then the Board is good with it – really need more information.

Supervisor Hash noted the next budget work session would be held on March 2, 2023, at 3pm in the boardroom of the Courthouse.

#### Adjourn

Supervisor Ivey made the motion to adjourn; duly seconded by Supervisor Fant. Motion carried 5-0 with the meeting ending at 5:55 p.m.



Grayson County Board of Supervisors  
Budget Work Session  
April 4, 2023 at 3:00 P.M.

Members attending: Michael S. Hash, Kenneth R. Belton, and Tracy A. Anderson. John S. Fant and R. Brantley Ivey arrived late.

Staff attending: Stephen A. Boyer, Mitchell L. Smith, Leesa A. Gayheart and Linda C. Osborne.

IN RE: OPENING BUSINESS

The meeting began at 3:15 p.m. – Supervisor Anderson made the motion to approve the agenda; duly seconded by Supervisor Belton. Motion carried 3-0.

IN RE: PRESENTATIONS

Mr. Jordan Stidham updated the Board on the Opportunity Appalachia Grant that has been awarded to Grayson County and how the process will work:

- Opportunity Appalachia Grant was applied for by Jordan Stidham/Deb Jones (GC Grant Writer) put together a RFQ (Request for Qualification) with the focus to do preliminary feasibility and community engagement on the best use of the Baywood School and received the grant – once approved for the RFQ, it was then sent out for bid – a bid was submitted, and we were selected
- Opportunity Appalachia will contract technical assistance from a team of consulting compies (consulting team) to study the feasibility of converting the vacant Baywood School in Grayson county for adaptive reuse into housing, as well as serving the community needs – will include project Manager Sprout Financial, who will be assisted by experienced developer HOPE, and professional design firm Hill Studio – consulting team will assess feasibility, including public acceptance level, design feasibility of the structure/adjacent lands, estimate/study the project’s financial feasibility for housing/community use – Engineering Firm Hurt and Profit will also be brought in
  - Sprout Financials’ role: overall project management between HOPE, Hill Studio, Grayson County and community citizens; host community forums to discuss/identify the property’s highest/best use, including priority consideration of childcare uses/affordable housing; reporting to, and gathering feedback from, the Board of Supervisors on the community input/project progression
  - HOPE Inc role: development/planning expertise; project costing estimates/research on potential funding sources; grant research/funding partner connections
  - Hill Studio role: existing architectural conditions assessments including preliminary layout measurements (adequate measurements for programming, architectural feasibility/early square-foot cost estimating; assistance to HOPE and Sprout with architectural feasibility study to identify highest/best use for the property, to include priority consideration of childcare uses/affordable housing; participate in community charrette/public forum process to obtain community feedback/buy-in; provide conceptual architectural building plans; provide a site master plan that situates the existing building with recreational

space, future housing, septic needs/addresses parking needs; recommend options for ownership; provide an aerial site perspective drawing

- Goal is to have community meetings for their input; then to the County; adjust draft design if needed; go back to the community and County until a design is agreed upon; once final design is together; then look out how it would be retained (leased, funding, etc); then look at potential grants for funding (state/federal); starting point: downstairs of school – community wellness health area (CPR classes, cardio machines, etc); backside strip of land – child care center; upstairs rooms – convert to a small business incubator (or nonprofit) and could rent those rooms and could partner with Crossroads; small strip of land – picnic shelter, playground and sports areas; backside – develop into housing whether it's townhouses or single homes
- Restarting plans for this facility from scratch and be transparent – discussion regarding upfront concerns took place – this will impact the entire community – goal is to fund as much as possible (state/federal) but we have to know what the community wants, will determine what grants can be applied for - no ask of the county, already funded – report will be out around September 5<sup>th</sup> and a final packet will be presented to the Board and then the Board can decide how/if to move forward – feasibility study will cost approximated \$65,000 – anyone in county is welcome to attend the community meetings in the Baywood gym if possible – briefing the Board today because need to start the process – very important to get the information out to the communities – applying for grant(s) most do not require a match (housing no match required but if federal grant, sometimes a match is required but for the most part they don't require a match) – water is a concern, closet public tie-in is Galax and other options would need to be looked at and could look at CDBG grants as well – there is a lot of possibilities for the Baywood School site
- Board requested Mr. Stidham present the design at the September Board of Supervisors meeting

#### Budget Work Session – General Operation Budget – Revenue (Larry Bolt)

- Car values skyrocketed last year – left levy alone – bills went out – 28.5% rebate/refund was given on all vehicles that qualified and extended due date to September 2, 2022
- Used car prices are coming down (1/1/23) – some down around 10-15% - values down approximately 12% from last year to this year
- Personal property (all together) – approximately a 10% reduction from last years values – collection rate of 95-96% and basically leaving everything alone - \$2.25 set for personal property with lower values on vehicles – last year with the big jump, all vehicle values increased; this year with some values decreasing, some will pay the same, some will pay less, and some will pay more than last year - it's based an individual vehicles
- JD Powers (previously NADA) sets the prices/values of the vehicles (used car guide) – some vehicles decreased more than others – clean loan value is used, and most counties usually go with the lower value – Commissioner of Revenue or Board of Supervisors does not set the values, that comes from JD Powers
- 9% decrease last year - approximately \$700K increase from last year – \$3.2M increase in what was collected last year with penalties – collecting approximately \$3.6M from 2 year ago (15% increase)
- Treasurer's office will need all information by April 15 in order for the tax bills to be mailed by May 1, 2023 – does include the \$25 vehicle fee – with personal property due June 1

- Changing the \$2.25 levy would be the cleanest – change in value 1 year to the next about 15% - \$1.75 levy several years ago – usually vehicles has depreciated down, but with supply chain issues during COVID among other things, changed all that - \$2.25 to \$2.20 would bring collection to approximately \$3.3 with \$2.20 levy –\$150K difference – includes machinery/tools and merchants capital, business equipment (included in personal property) -merchants capital is at \$6.70 and is only on 10% value (inventory)
- \$25 vehicle fee is separate – it's based on January 1 values from DMV and they just came in last week – have a shorter window to get the tax bills out since they are due July 1 – code states tax day is January - \$333,500 based on collection rate annualized – based on previous months collection rates – discussion took place regarding the vehicle fee (decal fee)
- Vehicle license fee – no implication other than the revenue side (related to personal property – cars/trucks) doesn't affect the DMV stop through the Treasurer's office
- Discussion on changing the levy from \$2.25 to \$2.20; keeping the levy at \$2.25 and removing the vehicle fee – taking away the vehicle fee would reduce revenue budget by \$333,500 based on the last 12 months; change the levy to \$2.20 would be 3.515M based on 100% bill rate and a collection rate of 95%, about \$150K difference(added \$150K and removed the \$333,500)
- \$940K would need to make up the difference in adjustments remove the vehicle tax and leave the rate at \$2.25 (\$333,500 difference) – eliminating the license fee would simplify the way the bills looks – changing the levy for this current fiscal year would require advertising, public hearings – conversations currently taking place is for next fiscal year (2024 budget) – tax bills due June 5 is with a \$2.25 levy which includes a license fee – removing the license fee this year would change the budget more than 1% and would require advertising and public hearing – more anticipated revenue on vehicles for FY23
- FY24 need to figure out how to close the \$940,311 difference (\$500K more than 22 values) – the 28.5% was on the previous year's budget
- Good with moving forward for this year and removing the vehicle fee in the next budget
- We are setting the collection rate for next June (June 2024)
- Still \$500K more than FY22
- 2023 bills will be going out soon with a levy of \$2.25 and the vehicle fee will be included in the bills
- Real estate: \$9.787M – total expected is \$10.382M which includes penalties/interest/delinquents – trash fee \$1.4M based on collections through the end of March (last 12 months) with \$1.6M on the books with 88% collection rate – tourism incentives (reduction in trash fees)

Next meeting will be the regular Board of Supervisors on April 13 and a budget work session on April 18 with the School to nail down what goes into the CIP \$783,000 with \$375,000 above LRE (\$1M budget line).

EDA – one time amount to EDA – historically our target has been \$200K – with the new EDA they requested 1% last year of operating butoet totals \$290K last year – the Board will need to decide if they want to continue with adding the 1% in the budget – it is currently at \$290K – along with the protocol in loaning the funds out.

Adjourn

Supervisor Ivey made the motion to adjourn; duly seconded by Supervisor Fant. Motion carried 5-0.

Range of Checking Accts: 100GENERAL to 100GENERAL Range of Check Dates: 03/10/23 to 04/13/23  
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					
212054	03/10/23	APPAL005 Appalachian Power	121.60		1724
212055	03/10/23	BIZC0005 Bizco, Inc.	3,195.00		1724
212056	03/10/23	CENT0015 Century Link	9.24		1724
212057	03/10/23	FIELD005 Fielder Electric Motor Repair	20.90		1724
212058	03/10/23	FOODC005 Food City, Store #866	342.44		1724
212059	03/10/23	JCSUP005 Jc Supply Products	599.00		1724
212060	03/10/23	JOHNS015 John S. Fant	357.63		1724
212061	03/10/23	LEONA005 Leonard'S Copy Systems, Inc	45.00		1724
212062	03/10/23	LOWES005 Lowe'S Home Centers	660.29		1724
212063	03/10/23	NAPAA010 Napa Auto Parts	273.27		1724
212064	03/10/23	TACS Taxing Authority Consulting	416.65		1724
212065	03/10/23	VERIZ010 Verizon WIREless (PSA)	120.09		1724
212066	03/15/23	AFLAC005 Aflac	88.06		1725
212067	03/15/23	ANTH0010 Anthem - Health	1,046.75		1725
212068	03/15/23	ANTH0010 Anthem - Health	5,081.66		1725
212069	03/15/23	ANTH0015 Anthem - Dental	543.53		1725
212070	03/15/23	BOSTO005 Boston Mutual Life Ins Co	25.87		1725
212071	03/15/23	DSSFL005 DSS FLOWER FUND	53.56		1725
212072	03/15/23	GRAY0105 Grayson Co Treasurer'S Office	10.38		1725
212073	03/15/23	GRAY0105 Grayson Co Treasurer'S Office	85.00		1725
212074	03/15/23	MINNE005 Minnesota Life	119.13		1725
212075	03/15/23	NTALIO05 NTA LIFE	67.63		1725
212076	03/15/23	SKYLI005 DSS Christmas Club	1,580.00		1725
212077	03/15/23	UNIT0010 United Way SOUTHWEST, VA.	3.75		1725
212078	03/15/23	VAAS0015 VACORP	122.20		1725
212079	03/15/23	VACU0005 VA CREDIT UNION, INC	266.30		1725
212080	03/15/23	WASHIO10 WASHINGTON NATIONAL	29.39		1725
212081	03/15/23	ANTH0010 Anthem - Health	321.00		1726
212082	03/15/23	ANTH0015 Anthem - Dental	31.72		1726
212083	03/21/23	APPAL005 Appalachian Power	9,060.57		1727
212084	03/21/23	BERKL005 Berkley Investments, LLC	14,973.00		1727
212085	03/21/23	BRIGH005 brightspeed	526.14		1727
212086	03/21/23	CINTA005 Cintas Corp, #532	29.99		1727
212087	03/21/23	DEPT0015 Treasurer Of Virginia	400.00		1727
212088	03/21/23	DIVISO05 DIVISION OF CONSOLIDATED LABS	187.61		1727
212089	03/21/23	EUGENO10 Eugene R McCurdy	1,000.00		1727
212090	03/21/23	GBOILO05 G&B OIL COMP, INC.	1,463.63		1727
212091	03/21/23	GERONO05 Geronimo	450.00		1727
212092	03/21/23	GRAY0070 Grayson Florist & Gifts	62.95		1727
212093	03/21/23	HIGHC005 High Country Springs, Llc	123.50		1727
212094	03/21/23	HOMED005 Home Depot Usa. Inc.	956.40		1727
212095	03/21/23	LARRY015 LARRY D. BOLT	103.32		1727
212096	03/21/23	MANSFO05 Mansfield Oil Company	9,019.56		1727
212097	03/21/23	MUNICO05 MUNICIPAL EQUIPMENT SALES, INC	301.89		1727
212098	03/21/23	NEWRO030 New River Valley Reg Jail	65,200.35		1727
212099	03/21/23	OMNIL005 OMNILINK Systems	211.50		1727
212100	03/21/23	PAXTO005 Gal Gazette/Bedford Bulletin	881.90		1727
212101	03/21/23	SANDS005 Sands Anderson Pc	1,118.00		1727
212102	03/21/23	SOUTH030 Southwest Soils, Inc.	66.00		1727
212103	03/21/23	TAFFFO05 Taff & Frye Company, Inc.	119,656.80		1727
212104	03/21/23	TOWN0010 TOWN OF INDEPENDENCE	851.90		1727
212105	03/21/23	VAAS0015 VACORP	26,885.75		1727
212106	03/21/23	VADMV005 Department OF Motor Vehicles	425.00		1727
212107	03/21/23	XEROX005 Xerox Corporation	460.43		1727

212108	03/31/23	AFLAC005 Aflac	88.06		1730
212109	03/31/23	ANTH0010 Anthem - Health	1,046.75		1730
212110	03/31/23	ANTH0010 Anthem - Health	5,081.66		1730
212111	03/31/23	ANTH0015 Anthem - Dental	543.53		1730
212112	03/31/23	BOSTO005 Boston Mutual Life Ins Co	25.87		1730
212113	03/31/23	DSSFL005 DSS FLOWER FUND	55.62		1730
212114	03/31/23	GRAY0105 Grayson Co Treasurer'S Office	7.71		1730
212115	03/31/23	GRAY0105 Grayson Co Treasurer'S Office	85.00		1730
212116	03/31/23	MINNE005 Minnesota Life	121.53		1730
212117	03/31/23	NTALI005 NTA LIFE	67.63		1730
212118	03/31/23	SKYLI005 DSS Christmas Club	1,580.00		1730
212119	03/31/23	UNIT0010 United Way SOUTHWEST, VA.	3.75		1730
212120	03/31/23	VAAS0015 VACORP	126.08		1730
212121	03/31/23	VACU0005 VA CREDIT UNION, INC	266.30		1730
212122	03/31/23	WASHI010 WASHINGTON NATIONAL	29.39		1730
212123	03/31/23	AFLAC005 Aflac	723.32		1731
212124	03/31/23	AMERO010 American Heritage Life Ins Co	73.77		1731
212125	03/31/23	ANTH0010 Anthem - Health	57,155.43		1731
212126	03/31/23	ANTH0015 Anthem - Dental	3,783.28		1731
212127	03/31/23	BOSTO005 Boston Mutual Life Ins Co	766.59		1731
212128	03/31/23	GRAY0105 Grayson Co Treasurer'S Office	47.92		1731
212129	03/31/23	GRAY0105 Grayson Co Treasurer'S Office	1,299.74		1731
212130	03/31/23	INGO0005 Ing	200.00		1731
212131	03/31/23	MINNE005 Minnesota Life	916.09		1731
212132	03/31/23	UNIT0010 United Way SOUTHWEST, VA.	36.00		1731
212133	03/31/23	VAAS0015 VACORP	686.31		1731
212134	03/31/23	ANTH0010 Anthem - Health	321.00		1732
212135	03/31/23	ANTH0015 Anthem - Dental	31.72		1732
212136	04/13/23	ADAMS005 Adams Building Supply	0.00	04/13/23 VOID	0
212137	04/13/23	ADAMS005 Adams Building Supply	0.00	04/13/23 VOID	0
212138	04/13/23	ADAMS005 Adams Building Supply	2,317.93		1734
212139	04/13/23	ADVANO25 Advance Auto Parts	107.94		1734
212140	04/13/23	ALPHA005 Alpha Card	27.13		1734
212141	04/13/23	AMAZO005 Amazon Capital Services, Inc.	44.78		1734
212142	04/13/23	AMORT005 A.Morton Thomas and Associates	602.50		1734
212143	04/13/23	ANNBE005 Anne Beamer	525.34		1734
212144	04/13/23	ANTH0010 Anthem - Health	699.00		1734
212145	04/13/23	ANTH0015 Anthem - Dental	15,075.58		1734
212146	04/13/23	APPALO05 Appalachian Power	922.90		1734
212147	04/13/23	ARCETO05 ARC 3 GASES	253.44		1734
212148	04/13/23	AXON0005 Axon	770.50		1734
212149	04/13/23	BERKLO05 Berkley Investments, LLC	1,599.00		1734
212150	04/13/23	BKTUN005 Bkt Uniforms	686.88		1734
212151	04/13/23	BMSDIO05 BMS DIRECT	1,263.55		1734
212152	04/13/23	BRCE0005 Brceda	39,450.00		1734
212153	04/13/23	BRIGH005 brightspeed	2,108.97		1734
212154	04/13/23	CAROL045 Carolina Environmental Systems	1,146.76		1734
212155	04/13/23	CARQ0010 Carquest Auto Parts	111.06		1734
212156	04/13/23	CARQU005 Carquest Of Alleghany	132.39		1734
212157	04/13/23	CARR0020 Carroll-Grayson-Galax Solid Wa	37,297.65		1734
212158	04/13/23	CENT0015 Century Link	2,835.74		1734
212159	04/13/23	CIMAC005 THE CIMA COMPANIES INC	474.90		1734
212160	04/13/23	CINTA005 Cintas Corp, #532	0.00	04/13/23 VOID	0
212161	04/13/23	CINTA005 Cintas Corp, #532	0.00	04/13/23 VOID	0
212162	04/13/23	CINTA005 Cintas Corp, #532	2,688.93		1734
212163	04/13/23	COMCA015 COMCAST BUSINESS	220.96		1734
212164	04/13/23	CTMM0005 CTM Motorsports LLC	1,210.00		1734
212165	04/13/23	DALTO005 Dalton Logging, Inc	964.60		1734
212166	04/13/23	DEBRA045 Sustainable Results	2,870.00		1734
212167	04/13/23	DEPT0005 Dept Of Criminal Justice Serv	6,280.00		1734

212168	04/13/23	DSWRI005	ANDERSON INSURANCE	3,181.50		1734
212169	04/13/23	EMBRO005	Embroidery Ville	305.25		1734
212170	04/13/23	FERGU010	FERGUSON ENTERPRISES INC.	40.92		1734
212171	04/13/23	FIELD005	Fielder Electric Motor Repair	311.32		1734
212172	04/13/23	FITZG005	Fitzgerald Peterbilt II, LLC	1,877.67		1734
212173	04/13/23	FLEET005	Fleetpride	2,286.85		1734
212174	04/13/23	GALA0025	Galax Grayson Ems	60,157.71		1734
212175	04/13/23	GLORI005	Gloria Price	39.91		1734
212176	04/13/23	GOODY005	GOODYEAR COMMERCIAL TIRE	7,152.15		1734
212177	04/13/23	GRAIN010	Grainger	33.35		1734
212178	04/13/23	GRAY0040	Grayson/Galax Health Dept.	46,303.25		1734
212179	04/13/23	GRAY0055	Grayson Co School Board	8,472.81		1734
212180	04/13/23	GRAY0060	Grayson Co Sheriff's Office	412.11		1734
212181	04/13/23	GRAY0070	Grayson Florist & Gifts	62.95		1734
212182	04/13/23	GUYN005	Guynn,Waddell,Carroll,Lockaby	1,240.00		1734
212183	04/13/23	HDSUP010	HD Supply, Inc	160.53		1734
212184	04/13/23	HEALT005	Health Equity	78.20		1734
212185	04/13/23	HIGHC005	High Country Springs, Llc	58.95		1734
212186	04/13/23	HOLTZ005	Holtz Industries Inc	1,101.41		1734
212187	04/13/23	HURTP005	HURT & PROFFITT	7,345.45		1734
212188	04/13/23	INDE0015	Independence Tire Co	247.94		1734
212189	04/13/23	ISAAC005	Isaac Lineberry	32.00		1734
212190	04/13/23	JBLAW005	JB Lawncare and Landscaping LL	605.00		1734
212191	04/13/23	JESSI055	Jessica Vaughan	20.10		1734
212192	04/13/23	JOHNA010	John Ayers	580.00		1734
212193	04/13/23	JONES025	JONES EXCAVATIONS LLC	1,780.00		1734
212194	04/13/23	KIMBA010	KIMBALL MIDWEST	709.66		1734
212195	04/13/23	LEONA005	Leonard'S Copy Systems, Inc	349.00		1734
212196	04/13/23	LOWES005	Lowe'S Home Centers	810.30		1734
212197	04/13/23	MAGIC005	Magic City CDJR Bedford,LLC	85,984.00		1734
212198	04/13/23	MANSF005	Mansfield Oil Company	0.00	04/13/23 VOID	0
212199	04/13/23	MANSF005	Mansfield Oil Company	11,804.89		1734
212200	04/13/23	MEMPH005	Memphis Net & Twine	2,931.19		1734
212201	04/13/23	MERRI005	Merritt Supply, Inc	1,381.78		1734
212202	04/13/23	MIRTH005	Mirtha Z Castro	225.00		1734
212203	04/13/23	MTR00020	Mt Rogers Planning Dist Comm	3,731.34		1734
212204	04/13/23	MTR00025	Mt Rogers Vol Fire & Rescue	937.40		1734
212205	04/13/23	MTR00030	Mt Rogers Community Improvemen	1,500.72		1734
212206	04/13/23	MTR0G005	Mt Rogers Community Service Bd	13,750.00		1734
212207	04/13/23	MUNIC005	MUNICIPAL EQUIPMENT SALES, INC	770.00		1734
212208	04/13/23	MUNIC010	Municipal Emergency Services	17,106.10		1734
212209	04/13/23	NAPAA010	Napa Auto Parts	2,051.50		1734
212210	04/13/23	NATIO025	National Online Training	179.70		1734
212211	04/13/23	NEWRO025	New River Valley Juvenile Dete	250.00		1734
212212	04/13/23	NEXTG005	NextGen MRO Solutions LLC	1,261.56		1734
212213	04/13/23	NTAIN005	Nta, Inc.	46.68		1734
212214	04/13/23	NWCDI005	Nwcd, Inc	1,211.77		1734
212215	04/13/23	PAPER005	Paper Clip	0.00	04/13/23 VOID	0
212216	04/13/23	PAPER005	Paper Clip	3,553.60		1734
212217	04/13/23	PARKE005	Parkers Building Supply-Galax	700.00		1734
212218	04/13/23	PAXTO005	Gal Gazette/Bedford Bulletin	2,661.40		1734
212219	04/13/23	PIONE015	AMANO PIONEER ECLIPSE CORP	669.84		1734
212220	04/13/23	PITNE010	PITNEY BOWES RESERVE ACCOUNT	500.00		1734
212221	04/13/23	PITNE020	Pitney Bowes Global Financial	162.66		1734
212222	04/13/23	PROF0010	Professional Networks, Inc	160.00		1734
212223	04/13/23	PROFE010	PROFESSIONAL COMM	1,314.56		1734
212224	04/13/23	PROFE020	Professional Communications	564.38		1734
212225	04/13/23	QUALI015	Quality Guttering	824.00		1734
212226	04/13/23	RANDY015	Randy Marion Ford W. Jefferson	1,003.25		1734
212227	04/13/23	RECOV005	Recovery Through Fitness	1,600.00		1734
212228	04/13/23	ROTEN005	Rotenizer Drapery & Carpet	44.00		1734
212229	04/13/23	SALLY020	Sally Richardson	225.00		1734
212230	04/13/23	SANDR070	Sandra L Terry	3,562.50		1734



212231	04/13/23	SIGNS005	Signs Work - Todd D. Price	700.00		1734
212232	04/13/23	SMYTH015	Smyth Co Tourism Association	1,762.00		1734
212233	04/13/23	SOUT0025	Southern Software, Inc	10,989.00		1734
212234	04/13/23	SOUTH030	Southwest Soils, Inc.	126.00		1734
212235	04/13/23	SOUTH055	Southwest VA Regional Jail	396.50		1734
212236	04/13/23	SPRIN005	Spring Valley Graphics	691.00		1734
212237	04/13/23	STACE010	Stacey Reavis	40.22		1734
212238	04/13/23	STEPH060	Stephen Boyer	1,692.58		1734
212239	04/13/23	SUPRE005	Supreme Court Of Va	4,813.80		1734
212240	04/13/23	SUSA0020	Susan Hodges	189.30		1734
212241	04/13/23	SWVAE005	SWVA Emerg Med SRVC Council,In	2,200.00		1734
212242	04/13/23	TAMAR005	Tamara Mcpherson	71.67		1734
212243	04/13/23	TERRY040	Terry Dunlevy	58.26		1734
212244	04/13/23	THOMA045	Thomas R Revels	162.84		1734
212245	04/13/23	TOWN0010	TOWN OF INDEPENDENCE	61.10		1734
212246	04/13/23	TOWN0020	Town Of Troutdale - Water	500.00		1734
212247	04/13/23	TOWN0015	TOWN OF FRIES	150.00		1734
212248	04/13/23	TRACY040	Tracy Cornett	18.04		1734
212249	04/13/23	TREA0010	Treasurer Of Virginia,M.E.	20.00		1734
212250	04/13/23	TREAS050	Treasurer Of Va	300.00		1734
212251	04/13/23	TRIAR005	Tri-Area Comm Health	61,000.00		1734
212252	04/13/23	TRICO005	Tri-County Glass, Inc	762.60		1734
212253	04/13/23	TWIN0015	Twin County E-911 Reg. Comm.	60,086.50		1734
212254	04/13/23	UNITE015	United Industrial Services of	975.00		1734
212255	04/13/23	USCEL005	Us Cellular	0.00	04/13/23 VOID	0
212256	04/13/23	USCEL005	Us Cellular	0.00	04/13/23 VOID	0
212257	04/13/23	USCEL005	Us Cellular	1,771.99		1734
212258	04/13/23	VADEP005	Va Dept Of Motor Vehicles	600.00		1734
212259	04/13/23	WALKE005	walkers Welding & Muffler Shop	28.68		1734
212260	04/13/23	WELDB005	Weld Built Fabrication, Inc	1,778.36		1734
212261	04/13/23	WORLDO05	WORLDWIDE EQUIPMENT	3,478.24		1734
212262	04/13/23	XEROX005	Xerox Corporation	245.60		1734
212263	04/13/23	APPAL020	Appalacian Power (ASAP)	200.00		1735
212264	04/13/23	BANKO005	Bank Of Marion - Visa	1,214.38		1735
212265	04/13/23	COMM0015	Commission On Vasap	650.88		1735
212266	04/13/23	DONNA015	Donna B. Hill	363.16		1735
212267	04/13/23	ELAVO005	ELAVON	247.89		1735
212268	04/13/23	HIGH0010	Highlands Community Serivces B	500.00		1735
212269	04/13/23	KISER005	Kiser Computer Consulting, Llc	225.00		1735
212270	04/13/23	TOWN0015	Town Of Marion	100.00		1735

Checking Account Totals	Paid	Void	Amount Paid	Amount Void
Checks:	209	8	935,507.41	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	209	8	935,507.41	0.00

Report Totals	Paid	Void	Amount Paid	Amount Void
Checks:	209	8	935,507.41	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	209	8	935,507.41	0.00

Grayson County Board of Supervisors  
Regular Meeting  
April 13, 2023

Members attending in person: Michael S. Hash, John S. Fant, Kenneth R. Belton, R. Brantley Ivey, and Tracy A. Anderson.

Staff attending in person: Stephen A. Boyer and Linda C. Osborne



## IN RE: OPENING BUSINESS

Supervisor Anderson made the motion to approve the agenda/consent agenda; duly seconded by Supervisor Fant. Motion carried 5-0.

## IN RE: PRESENTATIONS OR REQUESTS

Chris Pollins, Executive Director, Chestnut Creek School of the Arts – Update on Chestnut Creek School of the Arts, gave the following report:

- Formed by the City of Galax as a vehicle to stimulate growth in the economy CCSA formed its own non-profit offering classes, events, exhibits and sales in pottery, wood, painting, glass, fiber and more in it's downtown campus with wood and pottery as separate studios with the main building being the first bank in Galax, celebrating it's 100 year anniversary this year – CCSA Celebrates it's 15<sup>th</sup> anniversary the year as well
- Hands-on classes are offered year-round for all ages and skill level – Twin County Community Foundation partners with us to provide wellness programming
- In addition to generating revenue for instructors and consignment artist (while mentoring both); provide students discount incentives to shop, stay and return to the area
- Virginia Commission for the Arts offers an annual Creative Communities Grant leveraging your support of our efforts dollar for dollar – funding is critical to helping us do what we do – grant requests quantifiable data on our impact and how we evaluate that
- Impact – while we improve the quality of life for our region by providing cultural hands-on art opportunities, we are also a vehicle to stimulate growth in the local and regional economy – tangible figures to support our impact in these various ways:
  - Number of visitors: 1,276 to Main building only
  - 644 students – 644 taking classes
  - \$32,647.46 in consignment sales; \$22,050.25 paid directly to artist for their work regional artist
  - \$26,144 in salary paid to instructors including JAM (35 JAM kids)
  - As reported on evaluations \$8,068 spent by class attendees in downtown Galax
- Track and report monthly to our non-profit Board of Directors – ask each student to provide an evaluation of their experience in class and welcome input as to what they'd like to learn next, what they've spent in town as a direct result of taking class with us – provide students who meet over the lunch hour with discounts for downtown businesses
- Survived COVID – numbers are still climbing
- Hired another full-time person

IN RE: NEW BUSINESS

- RESOLUTION – INTENT TO ABANDON PORTION OF DIXIE ROAD

Jada Black, Planning & Community Development Director, presented and read the resolution (listed below). Mrs. Black noted that the notice will be posted on the front door of the courthouse; next step would be if there's no public hearing request, it will then be submitted to the Virginia Department of Transportation for consideration. Supervisor Fant made the motion to approve; duly seconded by Supervisor Belton. Roll call vote as follows: Tracy A. Anderson – aye; John S. Fant – aye; R. Brantley Ivey – aye; Kenneth R. Belton – aye; Michael S. Hash – aye.

- BOARD APPOINTMENTS

Supervisor Fant made the motion to approve the following board appointments; duly seconded by Supervisor Ivey. Motion carried 5-0.

BRCEDA – 4YR TERM:

- Appoint Stephen A. Boyer as primary rep
- Appoint Mitchell L. Smith as alternate rep

CGGSWA – 4YR TERM:

- Appoint Stephen A. Boyer to serve

CROSSROADS – 4YR TERM:

- Appoint Stephen A. Boyer as primary rep

CSA-CPMT – 3YR TERM:

- Appoint Stephen A. Boyer as primary rep
- Appoint Mitchell L. Smith as alternate rep

EDA:

- Appoint Stephen A. Boyer as Clerk
- Appoint Mitchell L. Smith as Deputy Clerk/Sec
- Joe Killon (1 year term) – term expires 4/13/23 – does not wish to serve another term
- Jonathan Warren (1 year term) – term expires 4/13/23 – willing to serve another 1 year term

After discussion by the Board, add Jason Baumgardner, Old Town, as a voting member to replace Mr. Killon and appoint Jonathan Warren to another 1 year term.

EMERGENCY SERVICES:

- Appoint Stephen A. Boyer as Deputy Director

MT. ROGERS MENTAL HEALTH COMMUNITY SERVICES – 3 YEAR TERM:

- Teena Bishop – no longer wishes to serve due to upcoming retirement
- Appoint Elizabeth “Betsy” Shearin to fill remainder of Mrs. Bishop’s term (12/31/25)

MT. ROGERS REGIONAL PARTNERSHIP – 3 YEAR TERM:

- Appoint Stephen A. Boyer as primary rep

NEW RIVER VALLEY REGIONAL JAIL:

- Appoint Stephen A. Boyer as alternate rep

Supervisor Fant made the motion to approve the above appointments; duly seconded by Supervisor Ivey. Motion carried 5-0.

- PPEA PROCESS PROCUREMENT FOR BROADBAND AND RESOLUTION – PPEA ADOPTING GUIDELINES

Mr. Boyer gave the following presentation on Public – Private Education Facilities & Infrastructure Act (“PPEA”):

- Procurement tool authorized in 2002 by Commonwealth legislative act
- Allows design/build/management public-private partnerships
- Eliminates the requirement that a separate RFP to be issued for each component of a project
- Over 90% of Virginia counties have adopted the guidelines as stipulated by the act

(Act allows governmental entities to procure selected services in a different manner than formerly dictated by the BA Purchasing/Procurement Act passed in the late 70’s – this new act recognized that for certain types of services it was better to allow government entities to solicit, and/or accept unsolicited proposals for services that include as one package the architectural & engineering design, construction-both management & build-and management of the services without having to split the project into 3 or more pieces and put forth RFP’s for each component separately – since this act has been in force, the premise that this approach leads to better quality projects at lower costs has been proven over and over again – over 85% of VA counties have adopted this process and used it for the purposes stipulated in the act

- Types of Projects Eligible for PPEA:
  - ✓ Educational facilities; Public Safety Buildings and Security Systems; Water/Sewer/Solid Waste; Wireless and Cellular Services; Technology Infrastructure
- If a proposal is received and accepted by Administration:
  - ✓ Advertised for 45 days to allow other proposals to be submitted
  - ✓ Administration evaluates/determines best proposal
  - ✓ BoS evaluates Administration recommendation and approves/disapproves acceptance of the proposal

(the PPEA procurement process can only be used for certain types of projects – once a solicited proposal is received, administration has the authority to accept or reject the proposal(s) and the must publish the proposal concept via the newspaper that the VA procurement website for 45 days to allow other vendors to submit counter proposals – at the end of this period, administration may have conversations with one or more of the vendors as part of a due diligence process – if it’s warranted the best proposal is then presented to the BoS for their review and approval/disapproval)

- Administration recommends to the BoS that this procurement process be approved for Grayson County
- Justification for approval:
  - ✓ Facilitate the planning and implementation if future broadband and wireless service projects for the county to support the goal of universal access
  - ✓ Supports the enhancements of the 911 Emergency Responder System needed by the Sheriff’s Department, and the volunteer entities that provide fire/rescue services
  - ✓ Ensures the greatest value from tax dollars expended for these programs

(Administration recommends that the BoS adopt this procurement process to provide management with the best tools available to procure the anticipated services required to achieve one of the goals stated in the County’s Comprehensive Plan – Provide the infrastructure required to provide redundant and reliable communication systems to support universal access to broadband, cellular, and emergency response services – it is Administrations belief that our county will benefit, as dozens of other VA counties have, with higher quality service deployment and at lower costs)

Mr. Boyer then read the resolution (listed below with the resolution and PPEA guidelines on file in the County Administration Office and listed on our website). Supervisor Fant made the motion to approve the resolution; duly seconded by Supervisor Belton. After some discussion, roll call vote as follows: Tracy A. Anderson – aye; John S. Fant – aye; R. Brantley Ivey – aye; Kenneth R. Belton – aye; Michael S. Hash – aye.

## **RESOLUTION**

### **RESOLUTION ADOPTING GUIDELINES PURSUANT TO THE PUBLIC PRIVATE EDUCATION FACILITIES AND INFRASTRUCTURE ACT OF 2002**

**WHEREAS**, the Board of Supervisors of Grayson County, Virginia (the “Board”) is the governing body of Grayson County, Virginia (the “County”) and is a responsible public entity under the provisions of the Public Private Education Facilities and Infrastructure Act of 2002, Chapter 22.1, Title 56, Code of Virginia, 1950, as amended (the “Act”); and

**WHEREAS**, the Act provides an expeditious and efficient procedure for consideration and development of public infrastructure and capital projects in partnership with willing private entities, but does not bind the Board to consider any project; and

**WHEREAS**, the Act requires that a responsible public entity, prior to requesting or considering any proposal for a qualifying project, must adopt guidelines to guide its discretion in such consideration, and draft guidelines have been presented to the Board for consideration.

**NOW THEREFORE**, the Board of Supervisors of Grayson County, Virginia, hereby adopts the Guidelines for Implementation of the Public Private Infrastructure Facilities Act of 2002, in the form attached to this Resolution as **Attachment A**, which shall be kept among the papers of the Board and posted to the County’s website for public viewing.

Adopted by the Grayson County Board of Supervisors on the 13<sup>th</sup> day of April, 2023.

This measure was adopted upon the following vote of the Board:

Member	Vote
Michael S. Hash	_____
John S. Fant	_____
Kenneth R. Belton	_____

R. Brantley Ivey  
Tracy A. Anderson

\_\_\_\_\_  
\_\_\_\_\_

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Stephen A. Boyer, Clerk  
Grayson County Board of Supervisors

IN RE: PUBLIC HEARING

- None

IN RE: COUNTY ADMINISTRATOR'S REPORT

- Mr. Stephen A. Boyer gave the following report:
  - Personnel – hired Christian Barnhardt as GIS Analyst; Mrs. Leesa Gayheart will be retiring – announced for that position, conducting interviews next week
  - Next board meeting – will have a public hearing on whether to establish a Wired Authority
  - Thanked the Board for all the work they do – they put in a lot of effort, energy and time in serving the citizens of the County
  - Communication – we, the administration, have to figure out better ways to communicate with our citizens about what's taking place in the County – website needs a lot of work – will be hosting community meetings in different parts of the County with the first one to be held in Whitetop – face-to-face interaction
  - Spoke about domestic migration patterns and how the internet can impact our growth
    - people are moving closer to the cities for jobs/lifestyle – trend is now reversing and after the pandemic, they are moving out of the big cities to the rural/suburb areas – US Census has noted 2 straight years of massive migration change – Grayson has a lot of opportunities and need to grow the population, especially young adults and technology can help change our population – need to eliminate communication barriers
  - Spoke about Tourism and its impact on the economy – since 2018 Grayson County has had \$380,000 in grants – transient occupancy tax brings in a lot of money to the County

IN RE: INFORMATION ITEMS

As presented

IN RE: REGISTERED SPEAKERS AND PUBLIC COMMENT

- Michael Montgomery, Independence – consider ordinance for Sanctuary for the County – in planning stages of a day care center at First Baptist Church/Independence – daycare is a big issue for the County
- Tracy Cummings, Elk Creek – pro-life person – interested in looking into a pro-life pregnancy center – now connected with Gigabeam
- Mary Nale McPherson, Independence – Sanctuary Ordinance is complicated – ordinance is not good for our community – vote no, not voting against life – we can disagree in love – lead for the community/family/children ,
- David Osborne, Independence – thanked Board for their commitment to the County – for ordinance – we are to speak out – we will all stand before God – do not fear man, fear God
- Jason Bedhun, 110 Mountain View Ave – spoke on broadband – issue is facebook, not Gigabeam – no tech company should have the ability to censor – getting fiber to home you are lucky – concerned about big tech coming into our areas

IN RE: BOARD OF SUPERVISORS' TIME

None

IN RE: CLOSED SESSION

Supervisor Ivey made the motion to go into closed session pursuant to §2.2-3711(A)(i) of the Code of Virginia relating to investment of public funds where competition or bargaining is involved involving revised funding for broadband; duly seconded by Supervisor Fant. Motion carried 5-0.

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

Whereas, the Grayson County Board of Supervisors has convened a closed session on the 13th day of April 2023, pursuant to an affirmative recorded vote and in accordance with provision of the Virginia Freedom of Information Act; and

Whereas, §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: Tracy A. Anderson – aye; John S. Fant – aye; R. Brantley Ivey – aye; Kenneth R. Belton – aye; Michael S. Hash.

IN RE: ADJOURN MEETING

Supervisor Fant made the motion to adjourn; duly seconded by Supervisor Ivey.

Range of Checking Accts: 100GENERAL to 100GENERAL Range of Check Dates: 04/13/23 to 05/11/23  
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					
212136	04/13/23	ADAMS005 Adams Building Supply	0.00	04/13/23 VOID	0
212137	04/13/23	ADAMS005 Adams Building Supply	0.00	04/13/23 VOID	0
212138	04/13/23	ADAMS005 Adams Building Supply	2,317.93		1734
212139	04/13/23	ADVAN025 Advance Auto Parts	107.94		1734
212140	04/13/23	ALPHA005 Alpha Card	27.13		1734
212141	04/13/23	AMAZO005 Amazon Capital Services, Inc.	44.78		1734
212142	04/13/23	AMORT005 A.Morton Thomas and Associates	602.50		1734
212143	04/13/23	ANNBE005 Anne Beamer	525.34		1734
212144	04/13/23	ANTH0010 Anthem - Health	699.00		1734
212145	04/13/23	ANTH0015 Anthem - Dental	15,075.58		1734
212146	04/13/23	APPAL005 Appalachian Power	922.90		1734
212147	04/13/23	ARCET005 ARC 3 GASES	253.44		1734
212148	04/13/23	AXON0005 Axon	770.50		1734
212149	04/13/23	BERKL005 Berkley Investments, LLC	1,599.00		1734
212150	04/13/23	BKTUN005 Bkt Uniforms	686.88		1734
212151	04/13/23	BMSDI005 BMS DIRECT	1,263.55		1734
212152	04/13/23	BRCED005 Brceda	39,450.00		1734
212153	04/13/23	BRIGH005 brightspeed	2,108.97		1734
212154	04/13/23	CAROL045 Carolina Environmental Systems	1,146.76		1734
212155	04/13/23	CARQ0010 Carquest Auto Parts	111.06		1734
212156	04/13/23	CARQU005 Carquest Of Alleghany	132.39		1734
212157	04/13/23	CARR0020 Carroll-Grayson-Galax Solid wa	37,297.65		1734
212158	04/13/23	CENT0015 Century Link	2,835.74		1734
212159	04/13/23	CIMAC005 THE CIMA COMPANIES INC	474.90		1734
212160	04/13/23	CINTA005 Cintas Corp, #532	0.00	04/13/23 VOID	0
212161	04/13/23	CINTA005 Cintas Corp, #532	0.00	04/13/23 VOID	0
212162	04/13/23	CINTA005 Cintas Corp, #532	2,688.93		1734
212163	04/13/23	COMCA015 COMCAST BUSINESS	220.96		1734
212164	04/13/23	CTMMO005 CTM Motorsports LLC	1,210.00		1734
212165	04/13/23	DALTO005 Dalton Logging, Inc	964.60		1734
212166	04/13/23	DEBRA045 Sustainable Results	2,870.00		1734
212167	04/13/23	DEPTO005 Dept Of Criminal Justice Serv	6,280.00		1734
212168	04/13/23	DSWRI005 ANDERSON INSURANCE	3,181.50		1734
212169	04/13/23	EMBRO005 Embroidery Ville	305.25		1734
212170	04/13/23	FERGU010 FERGUSON ENTERPRISES INC.	40.92		1734
212171	04/13/23	FIELD005 Fielder Electric Motor Repair	311.32		1734
212172	04/13/23	FITZG005 Fitzgerald Peterbilt II, LLC	1,877.67		1734
212173	04/13/23	FLEET005 Fleetpride	2,286.85		1734
212174	04/13/23	GALA0025 Galax Grayson Ems	60,157.71		1734
212175	04/13/23	GLORI005 Gloria Price	39.91		1734
212176	04/13/23	GOODY005 GOODYEAR COMMERCIAL TIRE	7,152.15		1734
212177	04/13/23	GRAIN010 Grainger	33.35		1734
212178	04/13/23	GRAY0040 Grayson/Galax Health Dept.	46,303.25		1734
212179	04/13/23	GRAY0055 Grayson Co School Board	8,472.81		1734
212180	04/13/23	GRAY0060 Grayson Co Sheriff's Office	412.11		1734
212181	04/13/23	GRAY0070 Grayson Florist & Gifts	62.95		1734
212182	04/13/23	GUYNN005 Gynn,waddell,Carroll,Lockaby	1,240.00		1734
212183	04/13/23	HDSUP010 HD Supply, Inc	160.53		1734
212184	04/13/23	HEALT005 Health Equity	78.20		1734



Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
100	GENERAL				Continued
212185	04/13/23	HIGHC005 High Country Springs, Llc	58.95		1734
212186	04/13/23	HOLTZ005 Holtz Industries Inc	1,101.41		1734
212187	04/13/23	HURTP005 HURT & PROFFITT	7,345.45		1734
212188	04/13/23	INDE0015 Independence Tire Co	247.94		1734
212189	04/13/23	ISAAC005 Isaac Lineberry	32.00		1734
212190	04/13/23	JBLAW005 JB Lawncare and Landscaping LL	605.00		1734
212191	04/13/23	JESSI055 Jessica Vaughan	20.10		1734
212192	04/13/23	JOHNA010 John Ayers	580.00		1734
212193	04/13/23	JONES025 JONES EXCAVATIONS LLC	1,780.00		1734
212194	04/13/23	KIMBA010 KIMBALL MIDWEST	709.66		1734
212195	04/13/23	LEONA005 Leonard'S Copy Systems, Inc	349.00		1734
212196	04/13/23	LOWES005 Lowe'S Home Centers	810.30		1734
212197	04/13/23	MAGIC005 Magic City CDJR Bedford,LLC	85,984.00		1734
212198	04/13/23	MANSF005 Mansfield Oil Company	0.00	04/13/23 VOID	0
212199	04/13/23	MANSF005 Mansfield Oil Company	11,804.89		1734
212200	04/13/23	MEMPH005 Memphis Net & Twine	2,931.19		1734
212201	04/13/23	MERRI005 Merritt Supply, Inc	1,381.78		1734
212202	04/13/23	MIRTH005 Mirtha Z Castro	225.00		1734
212203	04/13/23	MTRO0020 Mt Rogers Planning Dist Comm	3,731.34		1734
212204	04/13/23	MTRO0025 Mt Rogers Vol Fire & Rescue	937.40		1734
212205	04/13/23	MTRO0030 Mt Rogers Community Improvemen	1,500.72		1734
212206	04/13/23	MTROG005 Mt Rogers Community Service Bd	13,750.00		1734
212207	04/13/23	MUNIC005 MUNICIPAL EQUIPMENT SALES, INC	770.00	04/18/23 VOID	1734 (Reason: wrong vendor)
212208	04/13/23	MUNIC010 Municipal Emergency Services	17,106.10		1734
212209	04/13/23	NAPAA010 Napa Auto Parts	2,051.50		1734
212210	04/13/23	NATIO025 National Online Training	179.70		1734
212211	04/13/23	NEWR0025 New River Valley Juvenile Dete	250.00		1734
212212	04/13/23	NEXTG005 NextGen MRO Solutions LLC	1,261.56		1734
212213	04/13/23	NTAIN005 Nta, Inc.	46.68		1734
212214	04/13/23	NWCDI005 Nwcd, Inc	1,211.77		1734
212215	04/13/23	PAPER005 Paper Clip	0.00	04/13/23 VOID	0
212216	04/13/23	PAPER005 Paper Clip	3,553.60		1734
212217	04/13/23	PARKE005 Parkers Building Supply-Galax	700.00		1734
212218	04/13/23	PAXTO005 Gal Gazette/Bedford Bulletin	2,661.40		1734
212219	04/13/23	PIONE015 AMANO PIONEER ECLIPSE CORP	669.84		1734
212220	04/13/23	PITNE010 PITNEY BOWES RESERVE ACCOUNT	500.00		1734
212221	04/13/23	PITNE020 Pitney Bowes Global Financial	162.66		1734
212222	04/13/23	PROF0010 Professional Networks, Inc	160.00		1734
212223	04/13/23	PROFE010 PROFESSIONAL COMM	1,314.56		1734
212224	04/13/23	PROFE020 Professional Communications	564.38		1734
212225	04/13/23	QUALI015 Quality Guttering	824.00		1734
212226	04/13/23	RANDY015 Randy Marion Ford w. Jefferson	1,003.25		1734
212227	04/13/23	RECOV005 Recovery Through Fitness	1,600.00		1734
212228	04/13/23	ROTEN005 Rotenizer Drapery & Carpet	44.00		1734
212229	04/13/23	SALLY020 Sally Richardson	225.00		1734
212230	04/13/23	SANDR070 Sandra L Terry	3,562.50		1734
212231	04/13/23	SIGNS005 Signs work - Todd D. Price	700.00		1734
212232	04/13/23	SMYTH015 Smyth Co Tourism Association	1,762.00		1734
212233	04/13/23	SOUT0025 Southern Software, Inc	10,989.00		1734
212234	04/13/23	SOUTH030 Southwest Soils, Inc.	126.00		1734
212235	04/13/23	SOUTH055 Southwest VA Regional Jail	396.50		1734
212236	04/13/23	SPRIN005 Spring Valley Graphics	691.00		1734

Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
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212237	04/13/23	STACE010 Stacey Reavis	40.22		1734
212238	04/13/23	STEPH060 Stephen Boyer	1,692.58		1734
212239	04/13/23	SUPRE005 Supreme Court Of Va	4,813.80		1734
212240	04/13/23	SUSA0020 Susan Hodges	189.30		1734
212241	04/13/23	SWVAE005 SWVA Emerg Med SRVC Council,In	2,200.00		1734
212242	04/13/23	TAMAR005 Tamara Mcpherson	71.67		1734
212243	04/13/23	TERRY040 Terry Dunlevy	58.26	04/18/23 VOID	1734 (Reason: wrong amount)
212244	04/13/23	THOMA045 Thomas R Revels	162.84		1734
212245	04/13/23	TOWN0010 TOWN OF INDEPENDENCE	61.10		1734
212246	04/13/23	TOWN0020 Town Of Troutdale - Water	500.00		1734
212247	04/13/23	TOWN0015 TOWN OF FRIES	150.00		1734
212248	04/13/23	TRACY040 Tracy Cornett	18.04		1734
212249	04/13/23	TREA0010 Treasurer Of Virginia,M.E.	20.00		1734
212250	04/13/23	TREAS050 Treasurer Of Va	300.00		1734
212251	04/13/23	TRIAR005 Tri-Area Comm Health	61,000.00		1734
212252	04/13/23	TRICO005 Tri-County Glass, Inc	762.60		1734
212253	04/13/23	TWIN0015 Twin County E-911 Reg. Comm.	60,086.50		1734
212254	04/13/23	UNITE015 United Industrial Services of	975.00		1734
212255	04/13/23	USCEL005 Us Cellular	0.00	04/13/23 VOID	0
212256	04/13/23	USCEL005 Us Cellular	0.00	04/13/23 VOID	0
212257	04/13/23	USCEL005 Us Cellular	1,771.99		1734
212258	04/13/23	VADEP005 Va Dept Of Motor Vehicles	600.00		1734
212259	04/13/23	WALKE005 walkers welding & Muffler Shop	28.68		1734
212260	04/13/23	WELDB005 weld Built Fabrication, Inc	1,778.36		1734
212261	04/13/23	WORLD005 WORLDWIDE EQUIPMENT	3,478.24		1734
212262	04/13/23	XEROX005 Xerox Corporation	245.60		1734
212263	04/13/23	APPAL020 Appalacian Power (ASAP)	200.00		1735
212264	04/13/23	BANKO005 Bank Of Marion - Visa	1,214.38		1735
212265	04/13/23	COMMO015 Commission On Vasap	650.88		1735
212266	04/13/23	DONNA015 Donna B. Hill	363.16		1735
212267	04/13/23	ELAVO005 ELAVON	247.89		1735
212268	04/13/23	HIGH0010 Highlands Community Serivces B	500.00		1735
212269	04/13/23	KISER005 Kiser Computer Consulting, Llc	225.00		1735
212270	04/13/23	TOWN0015 Town Of Marion	100.00		1735
212271	04/14/23	ANTH0010 Anthem - Health	321.00		1736
212272	04/14/23	ANTH0015 Anthem - Dental	57.74		1736
212273	04/14/23	AFLAC005 Aflac	88.06		1737
212274	04/14/23	ANTH0010 Anthem - Health	1,113.71		1737
212275	04/14/23	ANTH0010 Anthem - Health	5,367.47		1737
212276	04/14/23	ANTH0015 Anthem - Dental	562.78		1737
212277	04/14/23	BOSTO005 Boston Mutual Life Ins Co	25.87		1737
212278	04/14/23	DSSFL005 DSS FLOWER FUND	59.74		1737
212279	04/14/23	GRAY0105 Grayson Co Treasurer's Office	117.71		1737
212280	04/14/23	MINNE005 Minnesota Life	121.28		1737
212281	04/14/23	NTALI005 NTA LIFE	67.63		1737
212282	04/14/23	SKYLI005 DSS Christmas Club	1,530.00		1737
212283	04/14/23	UNIT0010 United way SOUTHWEST, VA.	3.75		1737
212284	04/14/23	VAAS0015 VACORP	145.39		1737
212285	04/14/23	VACU0005 VA CREDIT UNION, INC	266.30		1737
212286	04/14/23	WASHI010 WASHINGTON NATIONAL	29.39		1737
212292	04/18/23	ADAMS005 Adams Building Supply	622.40		1738
212293	04/18/23	ANGIE010 Angie Douglas	50.00		1738

Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
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212294	04/18/23	APPAL005 Appalachian Power	10.38		1738
212295	04/18/23	BKTUN005 Bkt Uniforms	325.96		1738
212296	04/18/23	FOODC005 Food City, Store #866	408.41		1738
212297	04/18/23	HEALT005 Health Equity	78.20		1738
212298	04/18/23	NAPAA010 Napa Auto Parts	531.97		1738
212299	04/18/23	SUNT0010 Truist	0.00	04/18/23 VOID	0
212300	04/18/23	SUNT0010 Truist	18,875.51		1738
212301	04/18/23	TACS Taxing Authority Consulting	6,760.00		1738
212302	04/18/23	TOWN0010 TOWN OF INDEPENDENCE	399.03		1738
212303	04/18/23	USCEL005 Us Cellular	83.45		1738
212304	04/18/23	XEROX005 Xerox Corporation	460.55		1738
212305	04/21/23	ASHEC005 Ashe County Garage Doors	3,290.73		1739
212306	04/24/23	APPAL005 Appalachian Power	0.00	04/24/23 VOID	0
212307	04/24/23	APPAL005 Appalachian Power	7,945.37		1742
212308	04/24/23	BERKL005 Berkley Investments, LLC	1,123.50		1742
212309	04/24/23	BRIGH005 brightspeed	1,646.90		1742
212310	04/24/23	BURSA005 Bursar'S Office	17,943.14		1742
212311	04/24/23	CINTA005 Cintas Corp, #532	113.85		1742
212312	04/24/23	DEPTO005 Dept Of Criminal Justice Serv	650.00		1742
212313	04/24/23	EUGEN010 Eugene R McCurdy	120.00		1742
212314	04/24/23	GRAIN010 Grainger	141.00		1742
212315	04/24/23	GRAYO055 Grayson Co School Board	3,553.96		1742
212316	04/24/23	MANSF005 Mansfield Oil Company	0.00	04/24/23 VOID	0
212317	04/24/23	MANSF005 Mansfield Oil Company	0.00	04/24/23 VOID	0
212318	04/24/23	MANSF005 Mansfield Oil Company	28,186.71		1742
212319	04/24/23	MERRI005 Merritt Supply, Inc	64.00		1742
212320	04/24/23	NEWR0030 New River Valley Reg Jail	74,436.15		1742
212321	04/24/23	OMNIL005 OMNILINK Systems	346.50		1742
212322	04/24/23	PRIN0015 Printelect	918.75		1742
212323	04/24/23	SANDS005 Sands Anderson Pc	447.50		1742
212324	04/24/23	SOLAR005 Solarwinds world wide, LLC	2,502.00		1742
212325	04/24/23	SPRIN005 Spring Valley Graphics	210.25		1742
212326	04/24/23	STATE015 State Corporation Commission	25.00		1742
212327	04/24/23	TERRY040 Terry Dunlevy	40.26		1742
212328	04/24/23	UNIVE005 University Of Virginia	80.00		1742
212329	04/24/23	USDEP005 Us Dept Of Treasury	19.52		1742
212330	04/24/23	USDEP005 Us Dept Of Treasury	1,052.82		1742
212331	04/24/23	VAELE010 VA. ELECTRIC SUPPLY, INC.	65.54		1742
212332	04/24/23	VERIZ005 verizon wireless	120.03		1742
212333	04/24/23	VIRGI055 VIRGINIA UTILITY PROTECTION SE	13.65		1742
212334	04/24/23	XEROX005 Xerox Corporation	176.11		1742
212335	04/28/23	AFLAC005 Aflac	88.06		1743
212336	04/28/23	ANTH0010 Anthem - Health	5,367.47		1743
212337	04/28/23	ANTH0010 Anthem - Health	1,418.19		1743
212338	04/28/23	ANTH0015 Anthem - Dental	601.27		1743
212339	04/28/23	BOSTO005 Boston Mutual Life Ins Co	10.14		1743
212340	04/28/23	DSSFL005 DSS FLOWER FUND	59.74		1743
212341	04/28/23	GRAYO105 Grayson Co Treasurer'S Office	117.71		1743
212342	04/28/23	MINNE005 Minnesota Life	122.08		1743
212343	04/28/23	NTALI005 NTA LIFE	67.63		1743
212344	04/28/23	SKYLI005 DSS Christmas Club	1,530.00		1743
212345	04/28/23	UNIT0010 United way SOUTHWEST, VA.	3.75		1743

Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
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212346	04/28/23	VAAS0015 VACORP	142.21		1743
212347	04/28/23	VACU0005 VA CREDIT UNION, INC	266.30		1743
212348	04/28/23	WASHI010 WASHINGTON NATIONAL	29.39		1743
212349	04/28/23	AFLAC005 Aflac	723.32		1744
212350	04/28/23	AMER0010 American Heritage Life Ins Co	73.77		1744
212351	04/28/23	ANTH0010 Anthem - Health	57,044.57		1744
212352	04/28/23	ANTH0015 Anthem - Dental	3,783.28		1744
212353	04/28/23	BOSTO005 Boston Mutual Life Ins Co	766.59		1744
212354	04/28/23	GRAY0105 Grayson Co Treasurer's Office	47.92		1744
212355	04/28/23	GRAY0105 Grayson Co Treasurer's Office	1,461.74		1744
212356	04/28/23	ING00005 Ing	200.00		1744
212357	04/28/23	MINNE005 Minnesota Life	916.09		1744
212358	04/28/23	UNIT0010 United Way SOUTHWEST, VA.	36.00		1744
212359	04/28/23	VAAS0015 VACORP	645.46		1744
212360	04/28/23	ANTH0010 Anthem - Health	321.00		1745
212361	04/28/23	ANTH0015 Anthem - Dental	57.74		1745
212362	04/28/23	APPAL005 Appalachian Power	1,156.08		1746
212363	04/28/23	BRIGH005 brightspeed	822.84		1746
212364	04/28/23	COMMO025 COMMONWEALTH DOCUMENT MNGMNT	170.95		1746
212365	04/28/23	MUNIC010 Municipal Emergency Services	1,071.89		1746
212366	05/11/23	ACTIV005 Active911, Inc.	2,630.00		1750
212367	05/11/23	ADAMS005 Adams Building Supply	0.00	05/11/23 VOID	0
212368	05/11/23	ADAMS005 Adams Building Supply	790.00		1750
212369	05/11/23	AMAZO005 Amazon Capital Services, Inc.	3,207.08		1750
212370	05/11/23	ANTON005 Antonina Marino	1,155.69		1750
212371	05/11/23	APPAL005 Appalachian Power	316.60		1750
212372	05/11/23	ARCET005 ARC 3 GASES	13,470.85		1750
212373	05/11/23	BAYW0015 Baywood Rescue Squad, Inc.	6,612.55		1750
212374	05/11/23	BKTUN005 Bkt Uniforms	207.97		1750
212375	05/11/23	BMSDI005 BMS DIRECT	1,772.96		1750
212376	05/11/23	BROWN005 Brown Exterminating Co	235.00		1750
212377	05/11/23	CARQ0010 Carquest Auto Parts	991.69		1750
212378	05/11/23	CARQU005 Carquest Of Alleghany	140.97		1750
212379	05/11/23	CARR0020 Carroll-Grayson-Galax Solid wa	38,336.00		1750
212380	05/11/23	CARSO005 Carson Dale Sells	30.00		1750
212381	05/11/23	CENT0015 Century Link	1,493.94		1750
212382	05/11/23	CINTA005 Cintas Corp, #532	0.00	05/11/23 VOID	0
212383	05/11/23	CINTA005 Cintas Corp, #532	1,918.79		1750
212384	05/11/23	CITY0010 City Of Galax	48,025.21		1750
212385	05/11/23	COMMI005 Commissioners Of Revenue Assoc	275.00		1750
212386	05/11/23	COMPO015 Computer Project Of Illinois,	198.00		1750
212387	05/11/23	COMTE010 ComTec	1,899.00		1750
212388	05/11/23	COPPE005 Copperhead Graphics	2,660.00		1750
212389	05/11/23	CTMMO005 CTM Motorsports LLC	2,055.00		1750
212390	05/11/23	DEBRA045 Sustainable Results	2,660.00		1750
212391	05/11/23	DONNI015 Donnie Ramey	3,221.35		1750
212392	05/11/23	DOVEC005 FARMER ENTERPRISE/DOVE CONST	95.00		1750
212393	05/11/23	EDMUN005 Edmunds & Associates, Inc	8,532.06		1750
212394	05/11/23	ELEC0010 Election Systems & Software	7,838.25		1750
212395	05/11/23	ELKC0010 Elk Creek Rescue Squad	2,731.75		1750
212396	05/11/23	ELKCR005 Elk Creek Volunteer Fire Dept	1,323.96		1750
212397	05/11/23	ELKCR005 Elk Creek Volunteer Fire Dept	913.66		1750

Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
100	GENERAL				Continued
212398	05/11/23	FRIES005 Fries Fire Department	21,228.60		1750
212399	05/11/23	GALLS005 GALLS, LLC	213.39		1750
212400	05/11/23	GAZET005 Gazette Press, Inc	125.00		1750
212401	05/11/23	GBOIL005 G&B OIL COMP, INC.	367.23		1750
212402	05/11/23	GOODY005 GOODYEAR COMMERCIAL TIRE	1,843.25		1750
212403	05/11/23	GRAY0015 Grayson Co Commonwealth's Atty	12.56		1750
212404	05/11/23	GRAY0030 Grayson Co Dept Of Social Serv	209.05		1750
212405	05/11/23	GRAY0055 Grayson Co School Board	756.72		1750
212406	05/11/23	GRAY0060 Grayson Co Sheriff's Office	477.35		1750
212407	05/11/23	GREAT010 Great American Financial Serv.	414.90		1750
212408	05/11/23	GUYNN005 Gynn,Waddell,Carroll,Lockaby	540.00		1750
212409	05/11/23	HIGHC005 High Country Springs, Llc	13.90		1750
212410	05/11/23	HIGHP005 High Peak Sportswear, Inc.	7,945.00		1750
212411	05/11/23	HURTP005 HURT & PROFFITT	1,928.75		1750
212412	05/11/23	INDE0015 Independence Tire Co	1,502.96		1750
212413	05/11/23	INDE0020 Independence Vol Fire Dept	17,617.66		1750
212414	05/11/23	INDE0025 Independence Vol Rescue Squad	32,011.79		1750
212415	05/11/23	IWORQ005 Iworq Systems	400.00		1750
212416	05/11/23	JDPOW005 JD POWER	2,509.80		1750
212417	05/11/23	JONES025 JONES EXCAVATIONS LLC	4,400.00		1750
212418	05/11/23	KIMBA010 KIMBALL MIDWEST	474.68		1750
212419	05/11/23	LANDS005 Landscape Supply, Inc.	3,315.00		1750
212420	05/11/23	LEONA005 Leonard'S Copy Systems, Inc	349.00		1750
212421	05/11/23	MANSF005 Mansfield Oil Company	0.00	05/11/23 VOID	0
212422	05/11/23	MANSF005 Mansfield Oil Company	12,398.80		1750
212423	05/11/23	MERRI005 Merritt Supply, Inc	134.82		1750
212424	05/11/23	MIDAT005 Mid-Atlantic Waste Systems	609.87		1750
212425	05/11/23	MOBIL010 Mobil Communications America	1,882.96		1750
212426	05/11/23	MTRO0025 Mt Rogers Vol Fire & Rescue	5,454.63		1750
212427	05/11/23	MUNIC010 Municipal Emergency Services	3,076.45		1750
212428	05/11/23	NAPAA010 Napa Auto Parts	1,669.43		1750
212429	05/11/23	NATIO025 National Online Training	89.85		1750
212430	05/11/23	NEWR0025 New River Valley Juvenile Dete	3,750.00		1750
212431	05/11/23	NEXTG005 NextGen MRO Solutions LLC	256.33		1750
212432	05/11/23	NWCDI005 Nwcd, Inc	1,101.76		1750
212433	05/11/23	OACOU005 OAC Outdoor Adventure Centeres	600.00		1750
212434	05/11/23	ONNIE005 Onnie D Harmon	30.00		1750
212435	05/11/23	PAINT010 Paint Shack and Co.	157.95		1750
212436	05/11/23	PAPER005 Paper Clip	0.00	05/11/23 VOID	0
212437	05/11/23	PAPER005 Paper Clip	1,516.69		1750
212438	05/11/23	PIED0010 Piedmont Truck Center, Inc	24.14		1750
212439	05/11/23	PIPER005 Pipers Gap Rescue Squad INC.	390.00		1750
212440	05/11/23	PITNE010 PITNEY BOWES RESERVE ACCOUNT	500.00		1750
212441	05/11/23	PITNE020 Pitney Bowes Global Financial	411.27		1750
212442	05/11/23	PROF0010 Professional Networks, Inc	35.00		1750
212443	05/11/23	PROFE010 PROFESSIONAL COMM	1,775.68		1750
212444	05/11/23	REBEK005 Rebekah Roberts	159.00		1750
212445	05/11/23	RICHA055 RICHARD A ADAMS	2,100.00		1750
212446	05/11/23	RICHA090 Richard Patton	30.00		1750
212447	05/11/23	RIDDE005 Riddell / All American Sports	4,509.95		1750
212448	05/11/23	ROBI0010 Robinson, Farmer, Cox Assoc	61,925.00		1750
212449	05/11/23	ROTEN005 Rotenizer Drapery & Carpet	3,700.00		1750

Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
100	GENERAL				Continued
212450	05/11/23	RUGB0010 Rugby Rescue Squad	6,335.35		1750
212451	05/11/23	RUGBY005 Rugby Vol Fire Department	4,169.72		1750
212452	05/11/23	SANDR070 Sandra L Terry	1,093.75		1750
212453	05/11/23	SANDS005 Sands Anderson Pc	3,112.00		1750
212454	05/11/23	SHAR0035 Sharon Reeves	30.00		1750
212455	05/11/23	SOUT0025 Southern Software, Inc	773.00		1750
212456	05/11/23	SPORT005 BSN SPORTS	4,990.00		1750
212457	05/11/23	STAPL015 Staples, Inc.	279.58		1750
212458	05/11/23	SUNT0010 Truist	0.00	05/11/23 VOID	0
212459	05/11/23	SUNT0010 Truist	29,271.93		1750
212460	05/11/23	SUSA0020 Susan Hodges	277.97		1750
212461	05/11/23	TERRY040 Terry Dunlevy	23.10		1750
212462	05/11/23	THOMA045 Thomas R Revels	201.94		1750
212463	05/11/23	THOMA100 Thomas Lineberry	30.00		1750
212464	05/11/23	TOWN0020 Town Of Troutdale - Water	800.00		1750
212465	05/11/23	TREA0010 Treasurer Of Virginia,M.E.	40.00		1750
212466	05/11/23	TROUT005 Troutdale Vol Fire & Rescue	5,952.27		1750
212467	05/11/23	UNITE015 United Industrial Services of	1,375.90		1750
212468	05/11/23	USCEL005 Us Cellular	0.00	05/11/23 VOID	0
212469	05/11/23	USCEL005 Us Cellular	1,599.81		1750
212470	05/11/23	VACA Virginia Association Of Common	1,050.00		1750
212471	05/11/23	VADEP005 Va Dept Of Motor Vehicles	475.00		1750
212472	05/11/23	VIRGI055 VIRGINIA UTILITY PROTECTION SE	18.90		1750
212473	05/11/23	WALKE005 walkers welding & Muffler Shop	57.00		1750
212474	05/11/23	XEROX005 Xerox Corporation	515.55		1750
212475	05/11/23	ALLIS025 Allison Anderson	37.50		1751
212476	05/11/23	APPAL020 Appalacian Power (ASAP)	200.00		1751
212477	05/11/23	BANKO005 Bank Of Marion - Visa	845.93		1751
212478	05/11/23	COMMO015 Commission On Vasap	749.31		1751
212479	05/11/23	DONNA015 Donna B. Hill	243.75		1751
212480	05/11/23	ELAVO005 ELAVON	287.67		1751
212481	05/11/23	KISER005 Kiser Computer Consulting, Llc	225.00		1751
212482	05/11/23	PURCH005 Purchase Power	500.00		1751
212483	05/11/23	SCOTT010 SCOTT E MORRIS	70.00		1751
212484	05/11/23	SUNT0010 Truist	131.52		1751
212485	05/11/23	TOWN0015 Town Of Marion	100.00		1751

Checking Account Totals	Paid	Void	Amount Paid	Amount Void
Checks:	325	20	1,280,843.92	828.26
Direct Deposit:	0	0	0.00	0.00
Total:	325	20	1,280,843.92	828.26

Report Totals	Paid	Void	Amount Paid	Amount Void
Checks:	325	20	1,280,843.92	828.26
Direct Deposit:	0	0	0.00	0.00
Total:	325	20	1,280,843.92	828.26

Totals by Year-Fund					
Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
General Fund	3-100	955,055.44	6,810.00	85,708.82	1,047,574.26
	3-112	1,600.00	0.00	0.00	1,600.00
CARES ACT	3-113	108,760.58	0.00	0.00	108,760.58
Broadband Project	3-114	6,801.03	0.00	0.00	6,801.03
Water - PSA FUND	3-501	32,922.30	0.00	70.42	32,992.72
DMV/RETURNED CHECKS	3-607	<u>1,075.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,075.00</u>
Year Total:		1,106,214.35	6,810.00	85,779.24	1,198,803.59
	X-128	1,246.92	0.00	0.00	1,246.92
	X-225	362.80	0.00	0.00	362.80
County Anthem Insurance Fund	X-251	2,735.45	0.00	0.00	2,735.45
ASAP	X-714	6,803.67	0.00	0.00	6,803.67
	X-724	12.56	0.00	0.00	12.56
	X-734	62,500.00	0.00	0.00	62,500.00
	X-763	<u>8,378.93</u>	<u>0.00</u>	<u>0.00</u>	<u>8,378.93</u>
Year Total:		82,040.33	0.00	0.00	82,040.33
Total of All Funds:		<u>1,188,254.68</u>	<u>6,810.00</u>	<u>85,779.24</u>	<u>1,280,843.92</u>

Totals by Fund					
Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
General Fund	100	955,055.44	6,810.00	85,708.82	1,047,574.26
	112	1,600.00	0.00	0.00	1,600.00
CARES ACT	113	108,760.58	0.00	0.00	108,760.58
Broadband Project	114	6,801.03	0.00	0.00	6,801.03
	128	1,246.92	0.00	0.00	1,246.92
	225	362.80	0.00	0.00	362.80
County Anthem Insurance Fund	251	2,735.45	0.00	0.00	2,735.45
Water - PSA FUND	501	32,922.30	0.00	70.42	32,992.72
DMV/RETURNED CHECKS	607	1,075.00	0.00	0.00	1,075.00
ASAP	714	6,803.67	0.00	0.00	6,803.67
	724	12.56	0.00	0.00	12.56
	734	62,500.00	0.00	0.00	62,500.00
	763	8,378.93	0.00	0.00	8,378.93
Total of All Funds:		<u>1,188,254.68</u>	<u>6,810.00</u>	<u>85,779.24</u>	<u>1,280,843.92</u>



Fund Description	Fund	Current	Prior Rcvd	Prior Open	Paid Prior	Fund Total
General Fund	3-100	955,055.44	0.00	0.00	0.00	955,055.44
	3-112	1,600.00	0.00	0.00	0.00	1,600.00
CARES ACT	3-113	108,760.58	0.00	0.00	0.00	108,760.58
Broadband Project	3-114	6,801.03	0.00	0.00	0.00	6,801.03
Water - PSA FUND	3-501	32,922.30	0.00	0.00	0.00	32,922.30
DMV/RETURNED CHECKS	3-607	1,075.00	0.00	0.00	0.00	1,075.00
Year Total:		1,106,214.35	0.00	0.00	0.00	1,106,214.35
	X-128	1,246.92	0.00	0.00	0.00	1,246.92
	X-225	362.80	0.00	0.00	0.00	362.80
County Anthem Insurance Fund	X-251	2,735.45	0.00	0.00	0.00	2,735.45
ASAP	X-714	6,803.67	0.00	0.00	0.00	6,803.67
	X-724	12.56	0.00	0.00	0.00	12.56
	X-734	62,500.00	0.00	0.00	0.00	62,500.00
Year Total:	X-763	8,378.93	0.00	0.00	0.00	8,378.93
		82,040.33	0.00	0.00	0.00	82,040.33
Total of All Funds:		1,188,254.68	0.00	0.00	0.00	1,188,254.68

Grayson County Tourism  
107. E. Main Street  
P.O. Box 336  
Independence, VA 24348  
276-773-8002  
visit@graysoncountyva.gov



## MEMORANDUM

To: Grayson County Board of Supervisors and Administration

From: Tracy M. Cornett, Tourism Economic Development Director

Re: Sole Source Approval

Date: April 21, 2023

Please note that Grayson County was awarded a Virginia Tourism Corporation grant for \$20,000.00 to conduct a familiarization trip of the Grayson Gravel Traverse. Around 12 social media influencers and adventure cycle writers will be invited to ride the trail from start to finish, and then write or post about the experience.

Grayson County Tourism recommends approving David Landis, Village to Village Trails, as a sole source to conduct the FAM tour. Mr. Landis developed the route and is the only professional cyclist to have traveled the route extensively enough to conduct the tour due to the newness of the route.

He is responsible for recruiting and reimbursing participants as well as conducting the tour. Because of his professional connections and sole familiarity with the route, he is recommended as a sole source for this project.

Thank you for your consideration.



**Stephen A Boyer**  
**County Administrator**  
**Grayson County, Virginia**

129 Davis Street  
P.O. Box 217  
Independence, Virginia 24348

Phone (276) 773-2471  
(276) 236-8149  
Fax: (276) 773-3673

To: Stephen A. Boyer  
Interim County Administrator

From: Leesa Gayheart  
Director of Finance

Date: May 5, 2023

Subject: **Unanticipated Revenue, Budget Amendments & Transfers**

On behalf of certain departments, I am requesting the attached allocation of revenues. This request is based on the receipt of revenue and the need for certain budgets to reflect that revenue as indicated.

Similarly, there are also listed requested transfers for your consideration.

Thank you for your attention.

Attachment

/lg

For May 11, 2023

## Unanticipated Revenue Related Budget Adjustments

<u>Department</u>	<u>Revenue Received</u>	<u>Source of Revenue</u>	<u>Fund</u>	<u>Revenue Account to be Increased</u>	<u>Exp Account to be Increased</u>
Clerk of Court	337.72	Copy Fees	100	Refund 100-18000-03-0050	Equip. 100-21700-00-8200
Clerk of Court	41.23	Postage Fees	100	Refund 100-18000-03-0050	Postage 100-21700-00-5210
District Court	83.69	Refund	100	Refund 100-18000-03-0050	Equip 100-21200-00-8101
GATE Kitchen	100.00	Rental	100	Rental 100-15000-02-0020	Equipment 100-12510-00-8101
GATE Kitchen	50.00	Rental	100	Rental 100-15000-02-0020	Equipment 100-12510-00-8101
GATE Kitchen	50.00	Rental	100	Rental 100-15000-02-0020	Equipment 100-12510-00-8101
Maintenance	177.04	Refund of Overpayment	100	Refund 100-18000-03-0050	100-43500-00-5110
Maintenance	45.05	Refund	100	Refund 100-18000-03-0050	Supplies 100-43600-00-6014
Rec Par	1,628.00	Sale of Old Gator	100	Sale of Prop 100-18900-09-0065	Equip 100-71300-00-8100
Sheriff's Office	671.78	Reimbursement	100	Refund 100-18000-03-0050	Travel 100-32100-00-5500
Sheriff's Office	105.00	Reimbursement	100	Refund 100-18000-03-0050	Travel 100-32100-00-5500
Sheriff's Office	1,583.00	Insurance Claim	100	Refund 100-18000-03-0050	Veh Maint 100-3210-00-3001
Tourism	1,695.00	Ad Reimbursement	100	Refund 100-18000-03-0050	Ads 100-81600-00-3600
Tourism	50.00	Ag/Art	100	Refund 100-18000-03-0050	Event 100-81600-00-6014
Tourism	50.00	Ag/Art Sponsorship	100	Refund 100-18000-03-0050	Event 100-81600-00-6014
Tourism	100.00	Ag/Art Sponsorship	100	Refund 100-18000-03-0050	Event 100-81600-00-6014
Tourism	150.00	Ag/Art Sponsorship	100	Refund 100-18000-03-0050	Event 100-81600-00-6014
Tourism	50.00	Ag/Art Sponsorship	100	Refund 100-18000-03-0050	Event 100-81600-00-6014
Tourism	150.00	Ag/Art Sponsorship	100	Refund 100-18000-03-0050	Event 100-81600-00-6014
Tourism	300.00	Ag/Art Sponsorship	100	Refund 100-18000-03-0050	Event 100-81600-00-6014
Tourism	47.00	Promotional Sales	100	Refund 100-18000-03-0050	Promo 100-81600-00-3500
Tourism	240.00	Promotional Sales	100	Refund 100-18000-03-0050	Promo 100-81600-00-3500
Treasurer's Office	149.03	Refund	100	Refund 100-18000-03-0050	Equip. 100-12410-01-8200

Voter Registration	300.00	Refund	100	Refund 100-18000-03-0050	Dues 100-13200-00-5810
Opioid Abatement	3,052.51	Opioid Settlement	112	Settlement 112-40031-00-0000	Pro Serv 13-35700-00-3100
DARE	100.00	Donation	225	Donation 225-18900-09-0030	Exp 225-40900-01-5699
Opioid Abatement	6,227.12	Opioid Settlement	112	Settlement 112-40031-00-0000	Pro Serv 13-35700-00-3100
Capital Improvement	150,000.00	Grant - Indust. Park Impr	355	Grant Reimb 355-18030-30-0050	Cap Imp 355-94000-00-8200

**TOTAL** **167,533.17**

### Budget Adjustments

<u>Department</u>	<u>Expenditure Acct Code</u>	<u>Amount</u>	<u>Revenue</u>	<u>Revenue Account Code</u>

### Transfer Requests

<u>From Department</u>	<u>Account Code</u>	<u>Amount</u>	<u>To Department</u>	<u>Account Code</u>

## SECONDARY SYSTEM CONSTRUCTION PROGRAM (in dollars)

District Bristol  
 County Grayson County  
 Board Approval Date

2022-23 through 2027-28

Route	Road Name	Estimated Cost	Previous Funding	Additional Funding Required	PROJECTED FISCAL YEAR ALLOCATIONS					Balance to complete	Traffic Count
					2022-23	2023-24	2024-25	2025-26	2026-27		
RL0628	Lube River Road	PE \$0 RW \$0 CON \$450,000 Total \$450,000	SSYP Funding \$450,000 Other Funding \$0 Total \$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Reconstruction w/o Added Capacity 17004
109179	Rte 628 - Reconstruct and Surface-treat	PE \$0 RW \$0 CON \$450,000 Total \$450,000	SSYP Funding \$450,000 Other Funding \$0 Total \$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Reconstruction w/o Added Capacity 17004
State forces/hired equip CN Only 0002.09	1.09 Mi. W. Rte. 628 0.28 Mi. W. Rte. 628 2.3										PROJECT UNDERWAY - FULLY FUNDED
RL0634	Gunders Mill Road	PE \$0 RW \$0 CON \$120,000 Total \$120,000	SSYP Funding \$120,000 Other Funding \$0 Total \$120,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Reconstruction w/o Added Capacity 17004
109181	RTE. 634 - Reconstruct and Surface-treat	PE \$0 RW \$0 CON \$120,000 Total \$120,000	SSYP Funding \$120,000 Other Funding \$0 Total \$120,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Reconstruction w/o Added Capacity 17004
State forces/hired equip CN Only 0002.10	0.70 Mi. W. Rte. 94 0.10 Mi. W. Rte. 94 0.6										PROJECT UNDERWAY - FULLY FUNDED
RL0708	River Bend Road	PE \$0 RW \$0 CON \$495,000 Total \$495,000	SSYP Funding \$413,703 Other Funding \$81,297 Total \$495,000	\$81,297	\$0	\$0	\$0	\$0	\$0	\$0	Reconstruction w/o Added Capacity 17004
109180	Rte 708 - Reconstruct and Surface-treat	PE \$0 RW \$0 CON \$495,000 Total \$495,000	SSYP Funding \$413,703 Other Funding \$81,297 Total \$495,000	\$81,297	\$0	\$0	\$0	\$0	\$0	\$0	Reconstruction w/o Added Capacity 17004
State forces/hired equip CN Only 0002.11	Rte 708 1.8 Mi. E. Rte. 601 1.8										TRANSFER \$55,703 SURPLUS FROM COMPLETED UPC 109178 - FULLY FUNDED JULY 2022

RL0834	Justice Road 0634038781 RECONSTRUCT AND SURFACE TREAT NON-HARD SURFACE ROAD EQUIPMENT	PE RW CON  Total	\$0 \$0 \$110,000  \$110,000	\$26,658  \$83,542 \$83,542	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	90 Reconstruction w/o Added Capacity 17004 FULLY FUNDED JULY 2022
RL0915	Grand Oaks Road 0915038782 RECONSTRUCT AND SURFACE TREAT NON-HARD SURFACE ROAD EQUIPMENT	PE RW CON  Total	\$0 \$0 \$55,000  \$55,000	\$2,000  \$53,000 \$53,000	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	90 Reconstruction w/o Added Capacity 17004 FULLY FUNDED JULY 2022
RL0787	Spotswood Lane 0787038P83 RECONSTRUCT AND SURFACE TREAT NON-HARD SURFACE ROAD EQUIPMENT	PE RW CON  Total	\$0 \$0 \$82,500  \$82,500	\$2,000  \$80,500 \$80,500	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	70 Reconstruction w/o Added Capacity 17004 FULLY FUNDED JULY 2022
RL0865	Stones Chapel Road 0865038P84 RECONSTRUCT AND SURFACE TREAT NON-HARD SURFACE ROAD EQUIPMENT	PE RW CON  Total	\$0 \$0 \$55,000  \$55,000	\$2,000  \$53,000 \$53,000	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	60 Reconstruction w/o Added Capacity 17004 FULLY FUNDED JULY 2022
RL0803	Ripshin Road 0803038P85 RECONSTRUCT AND SURFACE TREAT NON-HARD SURFACE ROAD EQUIPMENT	PE RW CON  Total	\$0 \$0 \$220,000  \$220,000	\$2,000  \$218,000 \$218,000	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	50 Reconstruction w/o Added Capacity 17004 FULLY FUNDED JULY 2022
RL0825	Kempes River 0825038788 RECONSTRUCT AND SURFACE TREAT NON-HARD SURFACE ROAD EQUIPMENT	PE RW CON  Total	\$0 \$0 \$247,500  \$247,500	\$2,000  \$245,500 \$245,500	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	\$0 \$0 \$0  \$0	125 Reconstruction w/o Added Capacity 17004 FULLY FUNDED JULY 2023

Rt.0730 113604 STATE FORCESHIRED EQUIPMENT	Low Gap 0730038789 RECONSTRUCT AND SURFACE TREAT NON-HARD SURFACE ROAD	PE RW CON Total	\$0 \$0 \$247,500 \$247,500	\$0 \$0 \$2,000 \$2,000	\$245,500 \$245,500 \$245,500 \$245,500	\$0 \$0 \$251,034 \$251,034	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	123 Reconstruction w/o Added Capacity 17004 \$0 FULLY FUNDED JULY 2023
Rt.0638 113603 STATE FORCESHIRED EQUIPMENT	Beech Grove 0636038790 RECONSTRUCT AND SURFACE TREAT NON-HARD SURFACE ROAD	PE RW CON Total	\$0 \$0 \$467,500 \$467,500	\$2,000 \$2,000 \$2,000 \$2,000	\$214,466 \$214,466 \$214,466 \$214,466	\$251,034 \$251,034 \$251,034 \$251,034	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	97 Reconstruction w/o Added Capacity 17004 \$0 FULLY FUNDED JULY 2024
State forces/hired equip CN Only 9999.99 1.7	Int. 631 Int. 637 1.7										
Rt.0715 115602 STATE FORCESHIRED EQUIPMENT	Pleasant Grove 0715038792 RTE. 715 - RECONSTRUCT NON- HARD SURFACE ROAD	PE RW CON Total	\$0 \$0 \$357,500 \$357,500	\$0 \$2,000 \$2,000 \$2,000	\$0 \$0 \$355,500 \$355,500	\$0 \$365,500 \$365,500 \$365,500	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	Reconstruction w/o Added Capacity 17004 \$0 FULLY FUNDED JULY 2024
State forces/hired equip CN Only 9999.99 1.3	1.45 Mi. S. US58 0.2 Mi. S. US58 1.3										
Rt.0713 115603 STATE FORCESHIRED EQUIPMENT	Beagle Lane 0713038793 RTE. 713 - RECONSTRUCT & SURFACE TREAT NON-HARD SURFACE ROAD	PE RW CON Total	\$0 \$0 \$330,000 \$330,000	\$0 \$2,000 \$2,000 \$2,000	\$0 \$0 \$328,000 \$328,000	\$36,117 \$36,117 \$36,117 \$36,117	\$291,883 \$291,883 \$291,883 \$291,883	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	Reconstruction w/o Added Capacity 17004 \$0 FULLY FUNDED JULY 2025
State forces/hired equip CN Only 9999.99 1.2	INT. RTE. 649 DEAD END 1.2										
Rte. 0615 118328 STATE FORCESHIRED EQUIPMENT	Grouse Hollow Road 615038795 RECONSTRUCT AND SURFACE TREAT NON-HARD SURFACE ROAD	PE RW CON Total	\$0 \$0 \$275,000 \$275,000	\$0 \$0 \$0 \$0	\$0 \$0 \$275,000 \$275,000	\$0 \$0 \$0 \$0	\$275,000 \$275,000 \$275,000 \$275,000	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	Reconstruction w/o Added Capacity FULLY FUNDED JULY 2025
State forces/hired equip CN Only 9999.99 1.0	Route 624 Delhart Road Dead End 1.0										
Rte. 0632 118328 STATE FORCESHIRED EQUIPMENT	Cold Springs Road 632038798 RECONSTRUCT AND SURFACE TREAT NON-HARD SURFACE ROAD	PE RW CON Total	\$0 \$0 \$467,500 \$467,500	\$0 \$0 \$0 \$0	\$0 \$0 \$467,500 \$467,500	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	Reconstruction w/o Added Capacity FULLY FUNDED JULY 2026
State forces/hired equip CN Only 9999.99 1.7	Route 626 Old Baywood Road Route 626 Little River Road 1.7										



Rte 0701 118328 STATE FORCESHIRED EQUIPMENT State forces/hired equip CN Only	Cornerstone Road 701038797 RECONSTRUCT AND SURFACE TREAT NON-HARD SURFACE ROAD Route 701 1.3 mi from Route 701 0.3	PE RW CON Total	\$0 \$0 \$82,500 \$82,500	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	Reconstruction w/o Added Capacity FULLY FUNDED JULY 2028
9999 99 Rte. 0740	Low Gap Road	PE RW CON Total	\$0 \$0 \$0 \$275,000	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	Reconstruction w/o Added Capacity FULLY FUNDED JULY 2027
9999 99 Rte. 0632	Cold Springs Road	PE RW CON Total	\$0 \$0 \$0 \$357,500	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	Reconstruction w/o Added Capacity FULLY FUNDED JULY 2027
9999 99 Rte. 0826	Little River Road	PE RW CON Total	\$0 \$0 \$0 \$385,000	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	Reconstruction w/o Added Capacity PROJECT NOT FULLY FUNDED
9999 99 COUNTY GRAYSON COUNTY	COUNTY-WIDE RURAL ADDITIONS	PE RW CON Total	\$0 \$0 \$22,883 \$250,000	\$0 \$0 \$22,883 \$250,000	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$632,154
9999 99	1204003 VARIOUS LOCATIONS IN COUNTY	PE RW CON Total	\$0 \$0 \$22,883 \$250,000	\$0 \$0 \$22,883 \$250,000	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$642,651
																\$648,922
																\$648,922
																\$227,117

## **NOTICE OF PUBLIC HEARING**

The public will please take notice that the Board of Supervisors of Grayson County, Virginia, will hold a public hearing on May 11, 2023, at 6:05 p.m., or as soon thereafter as the agenda permits, in the Boardroom of the Grayson County Courthouse, located at 129 Davis Street, Independence, Virginia 24348. The purpose of the public hearing is to hear public comment on the question of whether the Board of Supervisors should create a wireless service authority under the provisions of the Wireless Service Authorities Act, Chapter 54.1, Title 15.2, Code of Virginia, 1950, as amended, in order to assist the County in forming public-private partnerships to provide internet service, particularly and initially (although not exclusively) in the western portion of the County. The Board of Supervisors intends to appoint its own members as the initial board of directors of the Authority.

Copies of the proposed resolution and articles of incorporation of the Authority are on file in the Office of the County Administrator. The public is directed to contact County Administration for further information, either in person or at (276) 773-2471 or [losborne@graysoncountyva.gov](mailto:losborne@graysoncountyva.gov).

If you are disabled or not a native speaker of English and require a reasonable accommodation, please kindly make a request at least 72 hours in advance of the meeting by contacting the Office of the County Administrator.

BY ORDER OF

Stephen Boyer /s/

Clerk, Grayson County Board of Supervisors

COUNTY OF GRAYSON, VIRGINIA  
AUDIT PRESENTATION  
FOR YEAR ENDED JUNE 30, 2022



MAY 11, 2023

CONTACT INFORMATION:

SCOTT WICKHAM, CPA, CFE

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

(540) 552-7322 (RFCA)



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**INDEPENDENT AUDITORS' REPORT  
ON FINANCIAL ANALYSIS**

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**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, 2013-2022. 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, 2013-2022. 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  
May 11, 2023

**BLACKSBURG OFFICE:**  
108 South Park Drive  
Blacksburg, Virginia 24060  
(540) 552-7322

**CONTACT:**  
Scott Wickham, CPA, CFE  
Member  
swickham@rfca.com

County of Grayson, Virginia  
General Fund Summary

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Compounded Annual Growth Rate
<b>Revenues:</b>											
General property taxes	\$ 9,677,846	\$ 9,911,906	\$ 9,742,742	\$ 10,066,617	\$ 10,191,512	\$ 11,774,326	\$ 10,769,991	\$ 11,887,949	\$ 13,408,757	\$ 13,315,868	3.61%
Other local taxes	1,168,873	1,176,665	1,216,759	1,237,656	1,251,842	1,257,026	1,272,947	1,457,413	1,654,440	1,710,961	
Permits, privilege fees, and regulatory licenses	84,070	87,650	76,772	73,401	78,610	76,829	64,413	59,220	75,810	74,333	
Fines and forfeitures	27,735	20,089	20,858	13,803	19,792	24,983	20,376	13,445	13,965	14,528	
Revenue from the use of money and property	50,675	15,011	12,849	52,390	66,105	93,518	95,955	60,937	74,737	54,211	
Charges for services	1,612,113	1,946,213	1,604,330	1,585,778	1,700,802	1,681,105	1,695,547	2,136,725	2,131,851	2,279,953	
Miscellaneous	172,230	154,030	163,226	128,790	214,601	235,850	176,525	182,265	197,378	345,520	
Recovered costs	285,708	494,824	524,392	446,983	424,148	458,524	439,027	409,966	414,638	400,731	
Intergovernmental revenues	4,744,615	5,355,438	5,116,903	5,202,576	6,042,385	6,085,112	6,421,732	6,411,044	8,982,516	7,923,985	5.86%
<b>Total Revenues</b>	<b>17,823,865</b>	<b>18,761,826</b>	<b>18,478,831</b>	<b>18,807,994</b>	<b>19,989,797</b>	<b>21,667,273</b>	<b>20,986,513</b>	<b>22,618,964</b>	<b>26,954,092</b>	<b>26,120,090</b>	<b>4.34%</b>
<b>Expenditures</b>											
General government administration	1,222,809	1,334,380	1,674,343	1,570,382	1,467,391	1,580,318	1,547,977	1,610,789	1,874,975	2,126,432	
Judicial administration	786,241	846,279	824,504	863,080	943,616	1,038,752	994,811	1,000,097	1,032,482	1,133,351	
Public safety	3,240,572	3,625,690	3,599,711	4,008,618	4,320,257	4,517,536	4,411,831	4,375,698	5,536,722	4,938,748	
Public works	1,497,117	1,689,509	1,800,178	1,689,383	1,686,457	1,802,003	1,808,399	1,839,264	2,215,426	2,392,130	
Health and welfare	2,671,619	2,900,826	2,997,266	2,671,830	2,814,099	3,542,794	3,691,791	3,735,016	3,919,430	4,109,286	
Education	4,220,981	5,227,702	5,861,082	5,274,396	5,665,206	5,915,508	5,283,822	5,484,835	6,814,895	5,837,971	
Parks, recreation, and cultural	462,165	440,943	437,609	437,924	449,665	503,949	555,025	461,907	548,284	607,916	
Community and economic development	700,556	770,461	551,108	544,708	882,118	874,803	1,144,783	735,634	987,183	1,251,377	
<b>Total operating expenditures</b>	<b>14,802,060</b>	<b>16,835,790</b>	<b>17,745,801</b>	<b>17,040,321</b>	<b>18,228,809</b>	<b>19,775,663</b>	<b>19,438,439</b>	<b>19,243,240</b>	<b>22,929,397</b>	<b>22,397,211</b>	<b>4.71%</b>
Capital projects	20,500	40,057	218,282	1,235,280	1,220,230	1,004,511	479,733	1,129,700	172,334	1,784,515	
Annual Debt Service:											
Principal retirement	182,478	112,865	822,434	595,860	655,868	1,619,450	1,060,011	990,528	811,945	800,439	
Interest and other fiscal charges	763,379	513,000	694,431	683,655	688,082	655,115	845,016	464,044	444,014	479,839	
<b>Total Debt Service</b>	<b>945,857</b>	<b>625,865</b>	<b>1,516,865</b>	<b>1,279,515</b>	<b>1,343,950</b>	<b>2,274,565</b>	<b>1,905,027</b>	<b>1,454,572</b>	<b>1,255,959</b>	<b>1,280,278</b>	<b>3.42%</b>
<b>Total Expenditures</b>	<b>15,768,417</b>	<b>17,501,712</b>	<b>19,480,948</b>	<b>19,555,116</b>	<b>20,792,989</b>	<b>23,054,739</b>	<b>21,823,199</b>	<b>21,827,512</b>	<b>24,357,690</b>	<b>25,462,004</b>	<b>5.47%</b>
Other financing sources (uses)	508,168	136,141	(631,322)	767,819	322,461	268,812	(170,000)	676,356	(423,000)	23,852	
Change in Fund Balance	2,563,616	1,396,255	(1,633,439)	20,697	(480,731)	(1,118,654)	(1,036,686)	1,467,808	2,173,402	681,938	
Beginning Fund Balance, as restated if applicable	7,481,669	9,620,823	11,017,078	9,273,366	9,294,063	8,813,332	8,236,016	7,199,330	8,567,756	10,741,158	
Ending Fund Balance	\$ 10,045,285	\$ 11,017,078	\$ 9,383,639	\$ 9,294,063	\$ 8,813,332	\$ 7,694,678	\$ 7,199,330	\$ 8,667,138	\$ 10,741,158	\$ 11,423,096	1.44%
Ending Cash and Investments Balance	\$ 7,258,903	\$ 8,718,646	\$ 8,010,614	\$ 7,557,474	\$ 7,373,194	\$ 6,579,760	\$ 5,957,710	\$ 7,363,791	\$ 9,008,714	\$ 10,563,937	4.26%

Summarized from Financial Reports for the fiscal years listed above.

County of Grayson, Virginia  
Calculation of Operating Reserve

Compounded  
Annual  
Growth Rate

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Ending General Fund Balance	\$ 10,045,285	\$ 11,017,078	\$ 9,383,639	\$ 9,294,063	\$ 8,813,332	\$ 7,694,678	\$ 7,199,330	\$ 8,667,138	\$ 10,741,158	\$ 11,423,096	
Ending General Fund Cash and Investments Balance	\$ 7,258,903	\$ 8,718,646	\$ 8,010,614	\$ 7,557,474	\$ 7,373,194	\$ 6,579,760	\$ 5,957,710	\$ 7,363,791	\$ 9,008,714	\$ 10,563,937	
Total County operating expenditures (1)	\$ 15,747,917	\$ 17,461,655	\$ 19,262,666	\$ 18,319,836	\$ 19,572,759	\$ 22,050,228	\$ 21,343,466	\$ 20,697,812	\$ 24,185,356	\$ 23,677,489	
School Board operating expenditures	20,615,299	22,006,833	21,542,758	21,184,437	18,814,240	19,962,215	19,725,821	20,649,612	22,985,895	26,469,970	2.82%
Local contribution to School Board	(4,220,981)	(5,227,702)	(5,861,082)	(5,841,758)	(5,254,181)	(5,647,035)	(5,263,488)	(5,465,423)	(6,795,944)	(5,818,939)	
Net Government Operating Expenditures	\$ 32,142,235	\$ 34,240,786	\$ 34,944,342	\$ 33,662,515	\$ 33,132,818	\$ 36,365,408	\$ 35,805,799	\$ 35,882,001	\$ 40,375,307	\$ 44,328,520	
Ending Fund Balance as a % of Operating Expenditures	31.3%	32.2%	26.9%	27.6%	26.6%	21.2%	20.1%	24.2%	26.6%	25.8%	
Ending Cash Balance as a % of Operating Expenditures	22.6%	25.5%	22.9%	22.5%	22.3%	18.1%	16.6%	20.5%	22.3%	23.8%	
Unassigned Fund Balance	7,208,009	8,495,140	6,749,529	6,982,174	6,791,424	5,579,595	5,684,842	6,636,690	8,531,741	10,209,717	3.94%
Unassigned Fund Balance as a % of Operating Expenditures	22.4%	24.8%	19.3%	20.7%	20.5%	15.3%	15.9%	18.5%	21.1%	23.0%	

GFOA recommends a minimum unassigned fund balance of 2 months (or 16.67%) of general operating expenditures as well as considering each local governments economics and planning ([www.gfoa.org/fund-balance-guidelines-general-fund](http://www.gfoa.org/fund-balance-guidelines-general-fund)).

Summarized from Financial Reports for the fiscal years listed above.  
(1) Excludes capital projects and special revenue funds

**County of Grayson, Virginia**  
**Debt Summary**

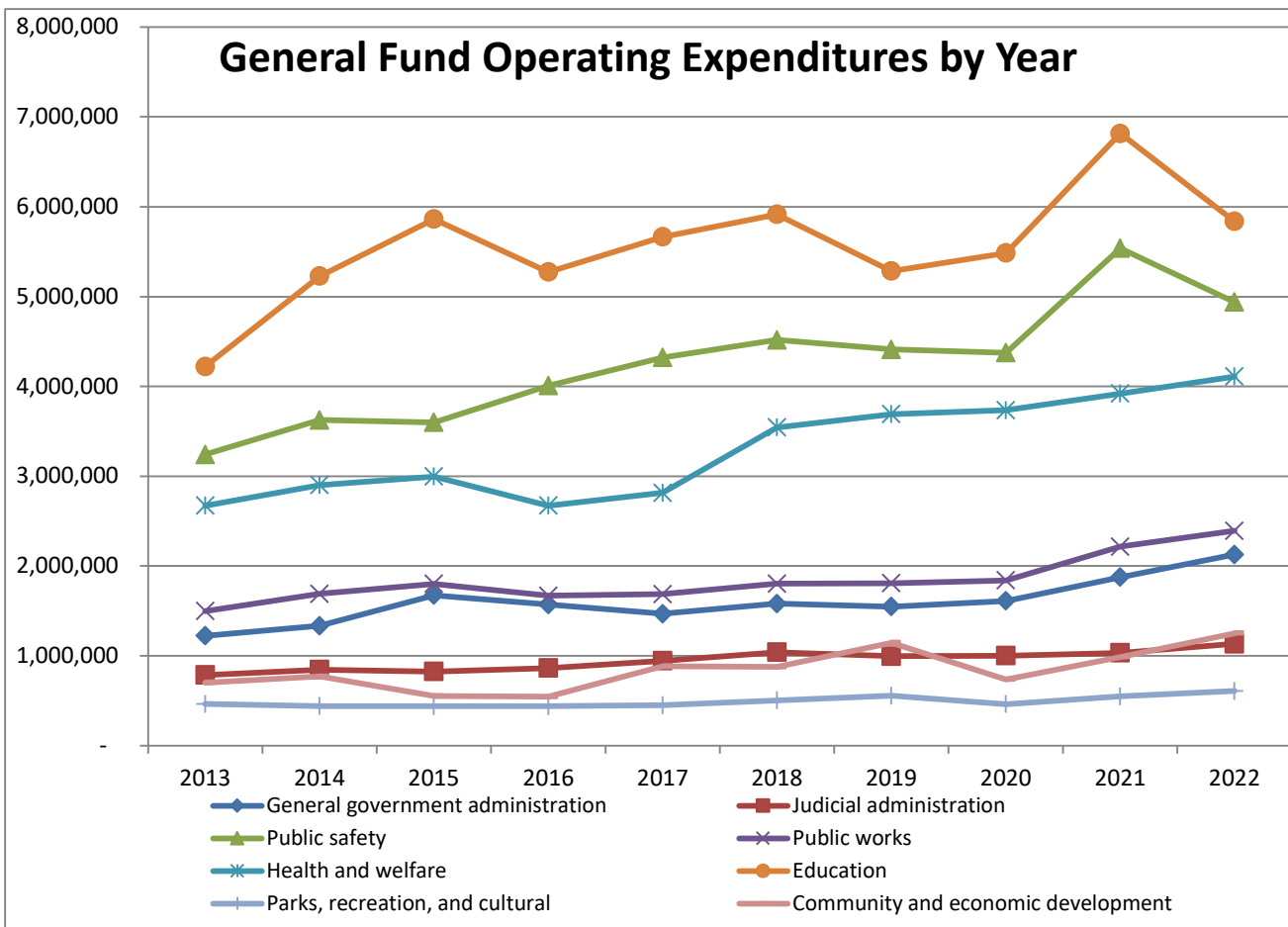
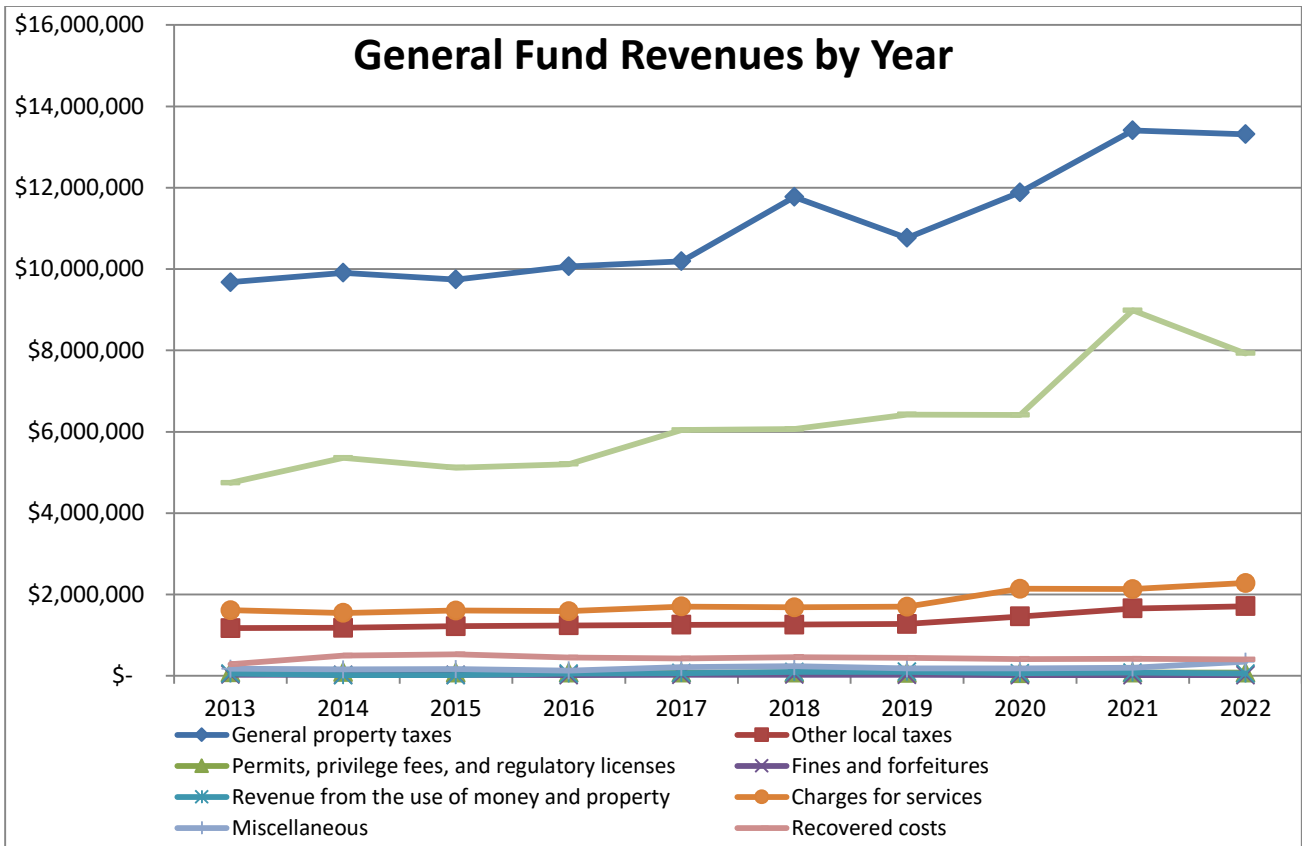
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>County &amp; PSA Long-term Obligations</b>										
Financed Purchases	\$ 32,769	\$ -	\$ -	\$ 152,819	\$ 457,182	\$ 585,206	\$ 190,037	\$ 654,066	\$ 486,740	\$ 443,876
General Obligation Debt	18,941,329	18,757,122	18,096,924	17,315,238	16,512,417	15,691,295	15,454,108	13,464,600	12,670,625	11,785,893
Revenue Bonds	605,140	587,066	38,922	35,595	31,335	27,326	23,097	19,011	15,153	12,856
Lease Revenue Notes	247,790	244,775	-	662,477	693,861	50,000	45,749	41,267	36,648	32,291
Other Long-term Obligations	382,043	567,041	5,376,326	5,815,668	6,878,471	6,865,529	6,190,423	7,522,614	7,977,139	4,992,010
General Long-term Obligations	\$ 20,209,071	\$ 20,156,004	\$ 23,512,172	\$ 23,981,797	\$ 24,573,266	\$ 23,219,356	\$ 21,903,414	\$ 21,701,558	\$ 21,186,305	\$ 17,266,926
<b>School Long-term Obligations</b>										
Other Long-term Obligations	\$ 1,036,891	\$ 1,273,925	\$ 16,838,229	\$ 17,243,305	\$ 16,774,460	\$ 18,031,364	\$ 17,013,030	\$ 17,805,288	\$ 20,369,025	\$ 12,323,920
Total Long-term Obligations	\$ 21,245,962	\$ 21,429,929	\$ 40,350,401	\$ 41,225,102	\$ 41,347,726	\$ 41,250,720	\$ 38,916,444	\$ 39,506,846	\$ 41,555,330	\$ 29,590,846
Population	15,533	15,533	15,533	15,533	15,533	15,533	15,533	15,533	15,445	15,445
Debt per capita	\$ 1,368	\$ 1,380	\$ 2,598	\$ 2,654	\$ 2,662	\$ 2,656	\$ 2,505	\$ 2,543	\$ 2,691	\$ 1,916
State Averages (1)	\$ 3,509	\$ 3,308	\$ 3,509	\$ 3,645	\$ 3,918	\$ 4,017	\$ 3,991	\$ 4,222	\$ 4,501	\$ 4,501
<b>General Debt Repayment:</b>										
Total General Debt Repayment	\$ 945,857	\$ 625,865	\$ 1,516,865	\$ 1,279,515	\$ 1,343,950	\$ 2,274,565	\$ 1,905,027	\$ 1,454,572	\$ 1,255,959	\$ 1,280,278
Debt as a % of Operating and Debt Service Expenditures	6.01%	3.58%	7.87%	6.98%	6.87%	10.32%	8.93%	7.03%	5.19%	5.41%

\* Per census or APA estimate  
(1) Provided by the Auditor of Public Accounts (APA)

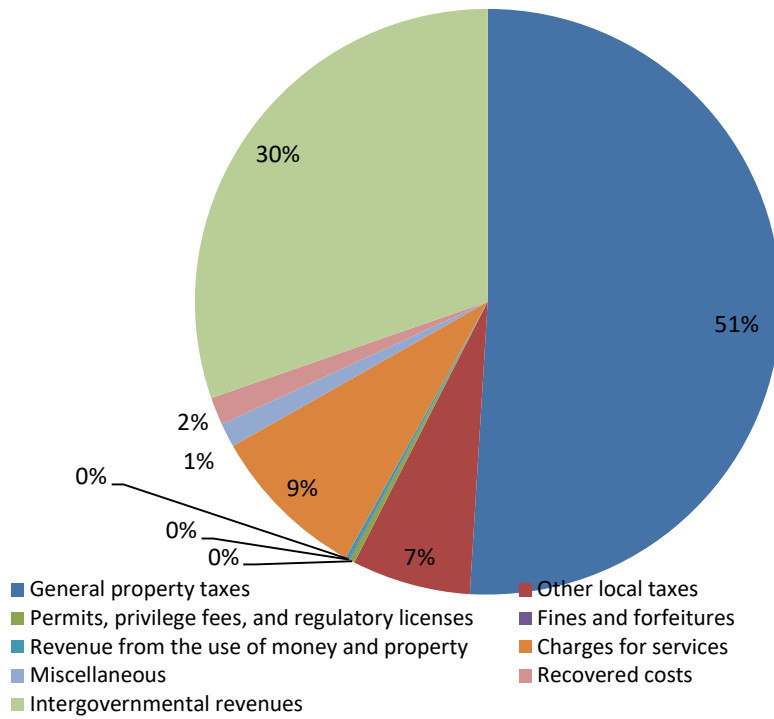


**County of Grayson, Virginia  
Assessment Summary**

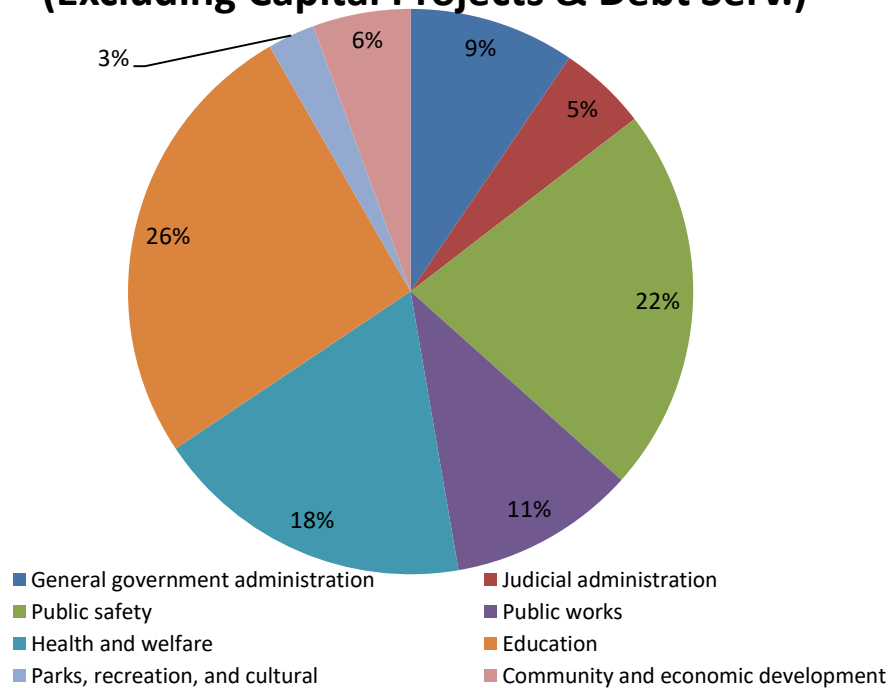
Fiscal Year	Real Estate	Personal Property	Merchant's Cap	Machinery & Tools	Public Utilities	Total	Overall Growth rates
2012-13	1,665,125,300	97,851,316	646,211	7,123,835	42,063,570	1,812,810,232	
2013-14	1,668,762,500	96,725,181	658,976	8,774,792	41,073,315	1,815,994,764	0.18%
2014-15	1,675,444,500	99,452,456	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%
2016-17	1,661,250,900	113,102,005	458,676	11,169,205	49,120,441	1,835,101,227	-0.37%
2017-18	1,663,763,300	119,772,171	801,148	13,779,606	53,498,280	1,851,614,505	0.90%
2018-19	1,664,986,600	127,786,990	796,294	21,724,721	51,516,064	1,866,810,669	0.82%
2019-20	1,670,223,100	130,022,384	499,532	13,025,501	54,863,799	1,868,634,316	0.10%
2020-21	1,671,187,800	152,857,370	536,592	11,921,467	53,723,582	1,890,226,811	1.16%
2021-22	1,669,828,600	197,982,175	605,167	14,130,812	58,735,161	1,941,281,915	2.70%
<b>Compound Annual Growth Rate</b>							<b>0.76%</b>
		<b>8.15%</b>	<b>-0.73%</b>	<b>7.91%</b>	<b>3.78%</b>		

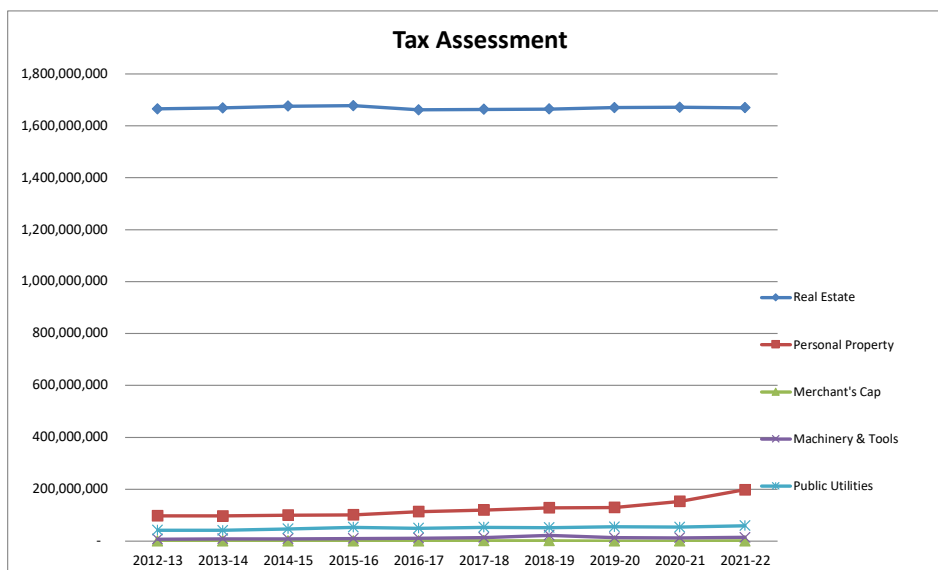
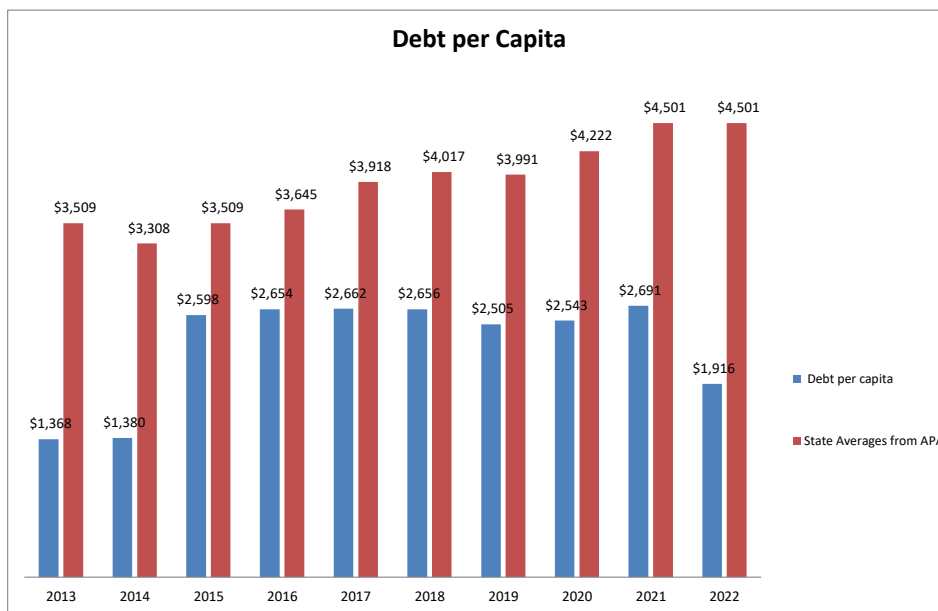
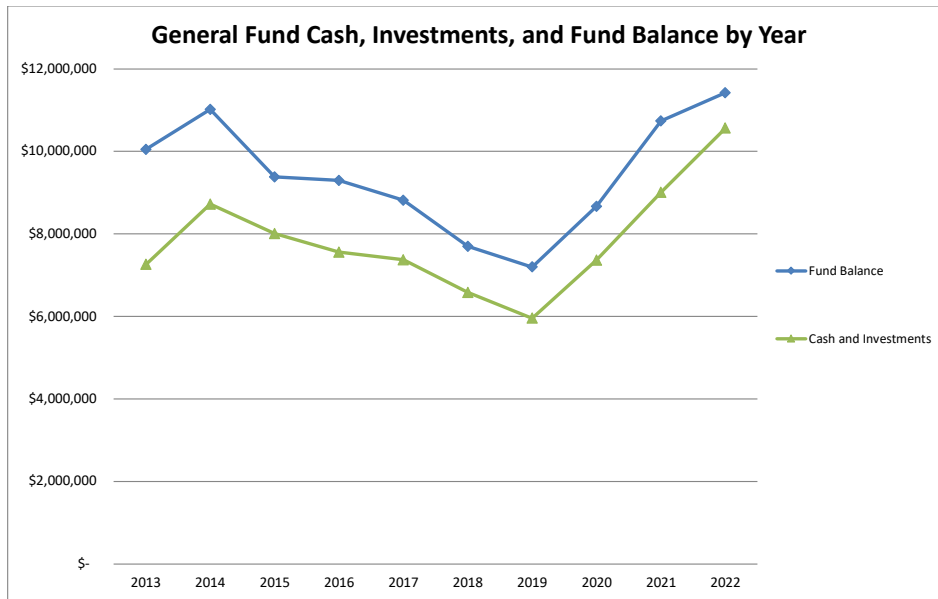


## FY22 General Fund Revenues



## FY22 General Fund Expenditures (Excluding Capital Projects & Debt Serv.)





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

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The County and School Board report pensions in accordance with 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, 2022 were based on an actuarial valuation as of June 30, 2020 measured as of June 30, 2021).
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 (6.75% 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 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		
	(5.75%)	(6.75%)	(7.75%)
<u>Virginia Retirement System Plan</u>			
County's net pension liability (asset)	\$ 6,135,914	\$ 3,003,325	\$ 384,567
School Board's net pension liability (asset) (Teachers Pool)	\$ 16,482,092	\$ 8,540,184	\$ 2,006,904
School Board's net pension liability (asset) (Non-professional employees)	\$ 657,027	\$ (53,725)	\$ (657,420)

**County of Grayson, Virginia**  
**Summary Information on GASB Nos. 75 and 85**

During the fiscal year ending June 30, 2018, the County and School Board implemented provisions of Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB) and GASB Statement No. 85, Omnibus 2017.

Under the provisions of GASB Statement No. 75, the County and School Board will present a net OPEB asset or liability for the difference between investments held in trust and the present value of projected OPEB liabilities owed.

	Fiscal Year 2022	
	County	School Board
Health Insurance OPEB	\$ 537,046	\$ 1,380,600
VRS related OPEB's	261,067	2,176,416
<b>Total Net OPEB Liabilities</b>	<b>\$ 798,113</b>	<b>\$ 3,557,016</b>

The following table presents the net OPEB (assets) liabilities as reported as well as their sensitivity to 1% fluctuations in the discount rates used to calculate the (assets) liabilities for a select few liabilities reported:

	Rate		
	1% Decrease (0.92%)	Current Discount Rate (1.92)	1% Increase (2.92%)
<b>Health Insurance OPEB:</b>			
County	\$ 589,988	\$ 537,046	\$ 489,475
School Board	\$ 1,496,100	\$ 1,380,600	\$ 1,272,200

	Rate		
	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
<b>Group Life Insurance OPEB:</b>			
County	\$ 381,428	\$ 261,067	\$ 163,870
School Board	\$ 865,151	\$ 592,149	\$ 371,687

	Rate		
	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
<b>Health Insurance Credit OPEB:</b>			
School Board	\$ 1,778,499	\$ 1,584,267	\$ 1,419,557

Note: Positive numbers indicate liabilities while negative numbers indicate assets.

# Accounting Update – Summary of Upcoming Pronouncements by the Governmental Accounting Standards Board (GASB)<sup>1</sup>

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## GASB STATEMENT NO. 91 – Conduit Debt Obligations

The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument having *all* of the following characteristics:

- There are at least three parties involved: (1) an issuer, (2) a third-party obligor, and (3) a debt holder or a debt trustee.
- The issuer and the third-party obligor are not within the same financial reporting entity.
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.
- The third-party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so.

An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

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<sup>1</sup> Source of information – Governmental Accounting Standards Board. Readers may obtain complete copies of these standards at: <http://www.gasb.org/>

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

Issuers should not report those arrangements as leases, nor should they recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. In addition, the following provisions apply:

- If the title passes to the third-party obligor at the end of the arrangement, an issuer should not recognize a capital asset.
- If the title does not pass to the third-party obligor and the third party has exclusive use of the entire capital asset during the arrangement, the issuer should not recognize a capital asset until the arrangement ends.
- If the title does not pass to the third-party obligor and the third party has exclusive use of only portions of the capital asset during the arrangement, the issuer, at the inception of the arrangement, should recognize the entire capital asset and a deferred inflow of resources. The deferred inflow of resources should be reduced, and an inflow recognized, in a systematic and rational manner over the term of the arrangement.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

### Effective Date and Transition

The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged.



## GASB STATEMENT NO. 94 – Public-Public Partnership and Availability Payment Arrangements

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

### Effective Date and Transition

The requirements of this Statement are effective for reporting periods beginning after June 15, 2022. Earlier application is encouraged.

## GASB STATEMENT NO. 96 – Subscription-Based Information Technology Arrangements

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which a government has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will *not* exercise that option).

Under this Statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, —which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The subscription asset should be initially measured as the sum of (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

Activities associated with a SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly:

- Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting a SBITA vendor. Outlays in this stage should be expensed as incurred.
- Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset.

- Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for a government’s ongoing operations related to a SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria.

In classifying certain outlays into the appropriate stage, the nature of the activity should be the determining factor. Training costs should be expensed as incurred, regardless of the stage in which they are incurred.

If a SBITA contract contains multiple components, a government should account for each component as a separate SBITA or nonsubscription component and allocate the contract price to the different components. If it is not practicable to determine a best estimate for price allocation for some or all components in the contract, a government should account for those components as a single SBITA.

This Statement provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This Statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

### Effective Date and Transition

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

## GASB STATEMENT NO. 101 – Compensated Absences

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee’s pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

### Effective Date and Transition

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.



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**Independent Accountants' Report**

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

We have examined management of County of Grayson, Virginia's assertion that the census data reported to the Virginia Retirement System by County of Grayson, Virginia during the year ended June 30, 2022, were complete and accurate based on the criteria set forth by the Virginia Retirement System and the Board of Trustees' plan provisions as mandated in §51.1-136 of the Code of Virginia. County of Grayson, Virginia's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the County of Grayson, Virginia and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, 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, 2022, were complete and accurate based on the criteria set forth by the Virginia Retirement System and the Board of Trustees' plan provisions as mandated in §51.1-136 of the Code of Virginia, is fairly stated, in all material respects.

This report is intended solely for the information and use of the Auditor of Public Accounts of the Commonwealth of Virginia and the County of Grayson, Virginia's governing body, School Board, and management 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 22, 2022

cc: Local Governing Body  
School Board

## Appendix A

We identified two control environments during this review, one for which County of Grayson, Virginia was responsible and 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 County of Grayson, Virginia was responsible:

Required Audit Procedure	Population Size	Sample Size (1)	Risks and Other Considerations Used to Determine Sample Size
Review of Census Data Elements *	127	14	No risk identified - see note below for documentation of sample size.
Review of Eligibility of Newly Enrolled Members Reported to the VRS **	21	3	No risk identified - see note below for documentation of sample size.
Review of Monthly <i>myVRS</i> Navigator Contribution Confirmation Reconciliations ***	N/A	N/A	Not tested under alternate testing
Review of <i>myVRS</i> Navigator System Access ****	N/A	N/A	Not tested under alternate testing

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

Required Audit Procedure	Population Size	Sample Size (1)	Risks and Other Considerations Used to Determine Sample Size
Review of Census Data Elements *	310	25	No risk identified - see note below for documentation of sample size.
Review of Eligibility of Newly Enrolled Members Reported to the VRS **	56	6	No risk identified - see note below for documentation of sample size.
Review of Monthly <i>myVRS</i> Navigator Contribution Confirmation Reconciliations ***	N/A	N/A	Not tested under alternate testing
Review of <i>myVRS</i> Navigator System Access ****	N/A	N/A	Not tested under alternate testing

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

- (1) 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%. Prior history, staff knowledge of VRS requirements, etc. was factored into determining sample size.



Date: March 28, 2023  
Memorandum to: Stephen A. Boyer, 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, 2022, we considered the County's internal control structure to plan our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the 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:**

**Accounting System Maintenance and Reconciliations:**

During the audit we noted various items that should be improved within the accounting system and related reconciliations.

- During our reconciliation of cash, we noted that the Finance Director had not posted transfers between funds as approved by the Board of Supervisors. The Treasurer's Office had posted such transfers to the Treasurer's Accountability Fund. We recommend the Treasurer's Office and Finance Office work together to reconcile the General Fund and other Funds to the Treasurer's Accountability Fund to ensure the accuracy of the accounting records overall. Due to this lacking reconciliation process, we were unable to verify cash per the bank reconciliation to the reported funds by approximately \$33,000.
- Further, we noted that several of the funds (while merged with the General Fund for financial reporting) maintained negative cash as of June 30, 2022. The Broadband and Capital Improvement Funds had significant negative balances that were likely amounts due from the General Fund. We recommend implementing a monthly reconciliation process as noted above.
- During our audit of expenditures, we noted the Capital Improvement, CARES, and EDA Funds' only have one expenditure line each. We recommend that departments with individual expenditure lines be established to appropriately track expenditures by type and project.

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108 South Park Drive  
Blacksburg, Virginia 24060  
(540) 552-7322

**CONTACT:**  
Scott Wickham, CPA, CFE  
Member  
swickham@rfca.com

## **County: (Continued)**

### Accounting System Maintenance and Reconciliations: (Continued)

- During our review of the PSA Funds, we noted it did not appear multiple funds were necessary and have caused reconciliation issues. We recommend the County consolidate Funds 532 and 564 into 501.
- During our audit of revenues, we noted neither the County Finance Office nor the Treasurer's office was reconciling revenues to subledgers or external sources. We recommend the County reconcile the Auditor of Public Accounts Cardinal report to the state and federal revenues each quarter and in total at year-end. We also recommend that tax revenues be reconciled by revenue type to ensure accurate reporting within the accounting system.
- Finally, we noted that the County Finance Office was not reviewing the payroll and other liabilities. We recommend the Finance Director generate a "one-line trial balance" at the end of each month and review the accounting liabilities to ensure the amounts are accurate.

### Conflict of Interest Statements:

During our review of the Conflict of Interest and Economic Interest Statements we noted several that were submitted after the deadline. In addition, we noted a couple forms that were not filled out completely. We recommend all forms be completed as required in a timely manner. The next submission of forms for calendar year 2022 were due by February 1, 2023.

### Fire Program Funds:

During our reconciliation of the ATL Annual Report we noted that the County was reporting on a "grant year" instead of fiscal year as required by the reporting guidance. Further, we were unable to reconcile the ATL Annual report activity to the general ledger. We recommend that the County implement procedures to correctly report and document the ATL funds and expenditures going forward. We also recommend performing an independent review of the ATL Annual Report for accuracy prior to submission.

Finally, during our review of the Fire Program expenditures, we noted that some receipts were dated 2021 but reimbursed in fiscal year 2022. We recommend the volunteer agencies provide eligible receipts for reimbursement in a timelier manner.

### County Sales Tax - Broadband Project:

During our review of the expenses and reimbursement request related to the Broadband project, we noted that the County paid \$24,875 in Virginia sales tax that County should have been exempt from paying. Further, the reimbursement request should not have requested those funds either.

### Federal Grants Policies:

During our review of the County's purchasing and personnel policies for federal compliance, we noted several policies as required by Uniform Guidance may need to be added or updated. We recommend the County review both policies in full to ensure up to date compliance but specifically recommend the County address the following policies and procedures in writing: grant cash management, grant allowability review, conflict of interest, and procurement.



***Sheriff:***

**Bank Account Compliance:**

During our review of the Evidence bank account, we noted that a check was issued in the amount of \$4,000 with only one check signer. In accordance with the best practices of the Virginia Sheriff's Manual, we recommend checks include two check signers going forward.

***School Board:***

**Federal Grant Expenditures:**

During our single audit of federal programs, we had a difficult time reconciling grant reimbursement receipts to expenditures posted within a federal program of the accounting system. While each reimbursement request is supported by detailed expenditure listings, we recommend each federal grant be tracked with a separate project number in order to reconcile each grant's expenditures in the accounting system to the corresponding reimbursements.



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**Communication with Those Charged with Governance**

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**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 unit-School Board, each major fund, and the aggregate remaining fund information of the County of Grayson, Virginia for the year ended June 30, 2022. 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 11, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*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 X to the financial statements, County of Grayson, Virginia changed accounting policies by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 87, *Leases*. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Note 24. 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 liabilities and net OPEB liabilities are based on the entry age actuarial cost method. We evaluated the key factors and assumptions used to develop the liabilities in determining that they are 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, the proposed audit adjustments have been provided to management.

### *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 March 28, 2023.

### *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, Famer, Cox Associates*

Blacksburg, Virginia  
March 28, 2023

## Executive Summary

Southwest Virginia (SWVA) has an insufficient labor force to meet the demand for high-paying jobs. SWVA is losing the young, talented workforce in the labor ecosystem with a **major barrier to retention being insufficient access to child care**. To regain a foothold on the local economy and look to the future, **infrastructure for economic development prosperity must include an early childhood system** that will expand access to affordable quality child care, strengthen the current network of providers, and build a workforce of professional early childhood educators.

The Bipartisan Policy Center's Child Care Gap Assessment identified a nationwide 31 percent gap in slots between the supply and the potential need for child care in the state. Virginia as a state has a childcare gap of 11.9%, while the 9th congressional district is nearly three times more: 29.3%. This means that Southwest Virginia needs an additional 7,060 childcare slots based on current need. Nearly 70% of people living in rural Appalachia live in a child care desert, which is 20% more than the general population throughout the US (Center for American Progress, 2022) . In fact, **only about 20% of children under 5 are able to access early education opportunities in the Twin County region**. In short, there is not enough care for everyone who needs it.

While the inconvenience of living in a child care desert like the Twin County region is a challenge to working families, the **cost of this gap creates an estimated economic burden of \$41,000-63,000 per child on households, businesses, and tax revenue**. Longitudinal studies from University of Chicago's renowned economist, James Heckman are now associating a **possible 13% return on investment for high quality early childhood programing, including improved health outcomes, higher earned wages, and lower rates of delinquency and incarceration**. The long-term losses due to a deficit in child care access, which in Virginia is projected to be \$2.1 to \$3.1 billion, as the 10-year residual burden, supports the notion that early education investments produce the greatest economic returns compared to investments made in the later years.

The current early childhood network in Southwest Virginia is vulnerable. The business model for small child care programs serving small numbers of students in a rural community is fundamentally flawed, the very structure of their business with revenues based on market demand and pricing, but costs driven by quality teaching standards and administrative requirements beyond the capacity of a small child care program often dooms them to failure. **With the newly redesigned Mixed Delivery Project,**

**centers across Virginia will receive reimbursement rates equivalent to the true cost of care, including competitive compensation for educators, no cost to families, and secure stable funding flow.**

Building capacity comes at a cost, but has the potential to create exponential value to be reinvested into the region and contribute to economic prosperity. Rural communities like the **Twin County region can bridge the gap by providing funding and resources for capital investments and program start-up, early childhood educator workforce development, and equitable compensation for child care teachers and staff.** These sustained investments allow families to thrive, provide businesses with a well-supported workforce, and create opportunities for early education similar to those in urban areas.

**EXHIBIT 1 - SCOPE OF WORK DRAFT**

**Twin County Region - United Way of Southwest Virginia - Contract for Services  
(July 1, 2023 - June 30, 2025)**

LOCAL INVESTMENT			
Time Period	Activity	Deliverable	Associated Costs
July 2023 - June 2025	<b>Twin County Area Dedicated Staff</b> Dedicated staff to research current landscape, meet project demand, identify new opportunities, coordinate efforts, and seek additional resources to support the project	1FTE @ \$50,000 annually Benefits @ \$15,200 (health, vision, dental, disability, life, IRA match, taxes) 2.5% COLA for year 2  UWSWVA manager staff time .15 FTE	\$150,000
July 2023 - May 2025	<b>Family Day Home Licensure</b> Assisting in-home providers or people interested in becoming an in-home provider to become licensed and subsidy eligible by providing training, technical assistance, and \$1,250 stipend + \$5,000 in forgivable loans to each program who completes the licensure process and cares for children full time during the project.	4 Family Day Homes @ \$6,250 each	\$25,000
July 2023- December 2023	<b>Facility Based Center Planning</b> Developing a community plan to establish a center based child care facility in Grayson County - plan to be determined by taskforce members, but could include startup funds, incentives, forgivable loans, or other support to start a center.	Child Care Facility Plan and implementation	\$75,000
July 2023 - June 2025	<b>Travel throughout the Twin County Area</b>	Travel @ \$.65/mile for 4,615 miles	\$3,000

Summer 2024 and 2025	<b>Childcare Worker Internships</b> Internships with child care providers to develop workforce for childcare centers	2024 - 4 Interns Placed 2025 - 8 Interns Placed	\$12,000
July 2023-June 2025	<b>Project Materials and Supplies</b> Computer and equipment for project staff, office supplies, printing, etc.		\$5,000
July 2023-June 2025	<b>Administrative Costs</b> HR, finance, and other associated costs @ 10%		\$30,000
			<b>\$300,000 total project</b>
<b>UNITED WAY INVESTMENT</b>			
<b>Time Period</b>	<b>Activity</b>	<b>Deliverable</b>	<b>Associated Costs</b>
ongoing	<b>VQB5</b> Providing technical assistance to childcare centers for continuous improvement	Quality improvement supports for all publicly funded 0-5 providers	\$25,000
July 2023	<b>Market Research and Analysis</b> Research current landscape, project demand, analyze baseline data	Market Analysis Report	\$5,000
ongoing	<b>ITSN Services</b> Opportunity for providers serving infants/toddlers to work closely with the Southwest Regional Specialist for coaching, technical assistance & enhancement materials	Centers enrolled and participating in Infant and Toddler Network	\$10,000
Ongoing	<b>Childcare Taskforce</b> Facilitate the building of a strong early childhood system through collaboration of community partners	Community Taskforce	\$10,000



<p>July 1 2023-          June 30          2024          (yearly          renewal)</p>	<p><b>Mixed Delivery</b>          Publicly funded slots provided in private child care settings for children ages 0-5 from low-income working families to give children access to high quality, stable early education environments</p>	<p>Mixed Delivery Slots assigned within the Twin-County Region</p>	<p>\$540,020          (39 slots already awarded - 35 PreK, 4 I/T)          \$379,600 (potential expansion of 4 FDH w/5 MD slots each @ \$18,980)          \$370,500 (potential expansion of 1 licensed center with 25 MD slots @ \$14,900)</p>
<p>Ongoing</p>	<p><b>VDH Developmental Screening</b>          Providing developmental screening care for the children who are without access to supportive and coordinated screening services</p>	<p>Children in centers receive early developmental screening services</p>	<p>\$5,000</p>
<p>July 1, 2023 - June 30, 2025</p>	<p><b>ECCE Workforce Supports</b>          Onboarding, training, and upskilling of the early childhood education workforce, to include recruitment and job placement services, onboarding, ongoing skills training, professional development, and credentialing</p>	<p>Early childhood professionals recruited, placed, trained, and/or upskilled</p>	<p>\$25,000</p>
			<p><b>\$2,740,240          Estimated          Project          Investment</b></p>



## **Outline of Presentation**

- Data Presentation
- History of the Grayson County Childcare Taskforce
- Introduction of the Mixed Delivery Program
- Opportunities and Obstacles Discussion

# Grayson County

Grayson County  
Board of Supervisors



Commonwealth  
of Virginia

## RESOLUTION

### CREATING THE GRAYSON COUNTY NETWORK AUTHORITY

WHEREAS, the Board of Supervisors has carefully considered the following resolution creating the Grayson County Network Authority, and wishes not to formally approve and adopt a Resolution creating the Authority; and

WHEREAS, detailed summary of the Resolution has been advertised and made available to the public for review, in accordance with law; now, therefore,

BE IT RESOLVED by the Board of Supervisors of Grayson County:

1. That the Board hereby approves the adoption of the following Resolution establishing the Grayson County Network Authority.
2. That the Board hereby authorizes and directs the proper County officials to take all necessary actions to create and provide for the due registration of the Grayson County Network Authority in accordance with the following Resolution.
3. That this Resolution shall be in effect upon adoption.

### ARTICLES OF INCORPORATION OF THE GRAYSON COUNTY NETWORK AUTHORITY

Grayson County, Virginia, a political subdivision of the Commonwealth of Virginia, has by resolution adopted these Articles of Incorporation pursuant to the Wireless Service Authorities Act (the "Act"), Chapter 54.1 of Title 15.2 of the Code of Virginia, 1950, as amended, following advertisement and public hearing as required by law.

#### ARTICLE I NAME AND ADDRESS

The name of the authority is the "Grayson County Network Authority" ("Authority"). The address of the principal office of the Authority shall be at the Grayson County Courthouse, 129 Davis Street, P.O. Box 217, Independence, Virginia 24348.

## **ARTICLE II**

### **TERM OF THE AUTHORITY**

The Authority shall exist for a term of 50 years as a political subdivision, and as thereafter extended in accordance with the Act, unless earlier dissolved in accordance with the Act.

## **ARTICLE III**

### **CREATING JURISDICTION**

The creating jurisdiction is Grayson County, Virginia, a political subdivision of the Commonwealth of Virginia (the "County"). Although the County shall appoint members of the Authority Board of Directors pursuant to Article IV of these Articles of Incorporation, the Authority shall have no "members" as that term is defined in the Virginia Non-Stock Corporation Act, Chapter 10 of Title 13.1 of the Code of Virginia.

## **ARTICLE IV**

### **BOARD OF DIRECTORS, TERMS OF OFFICE**

The powers of the Authority shall be exercised by a Board of Directors composed of five voting members. Members of the Board of Directors may be, but are not required to be, members of the Board of Supervisors of the County. In the event a Board of Directors member is removed from office as a Director, has his or her term of office with the County end, or has his or her employment with the County end during his or her term on the Board of Directors, that Board of Directors member shall be disqualified and his or her seat on the Board of Directors shall become automatically vacant. The Board of Supervisors of the County may appoint a replacement to serve the remainder of the term.

The terms of office of the board of directors members shall be four years, concurrent with the terms of the members of the Board of Supervisors, as hereinafter set forth. Appointments to fill vacancies, however arising, shall be for the remainder of the unexpired term. If at the end of any term of office a successor Director has not been appointed, then the Director whose term of office has expired shall continue to hold office until his or her successor is appointed and qualifies.

The Board of Directors shall annually elect from among its members a chairman and a vice-chairman, and shall annually elect a secretary and treasurer who need not be members.

The names and addresses, and terms of office of the members of the initial board of directors of the Authority are as follows:

*Term Ending 12/31/23*

Michael S. Hash, Providence District  
129 Davis Street  
Independence, Virginia 24348

*Term Ending 12/31/23*

John S. Fant, At-Large  
129 Davis Street  
Independence, Virginia 24348

*Term Ending 12/31/23*

Kenneth R. Belton, Old Town District  
129 Davis Street  
Independence, Virginia 24348

*Term Ending 12/31/25*

Tracy Anderson, Elk Creek District  
129 Davis Street  
Independence, Virginia 24348

*Term Ending 12/31/25*

R. Brantley Ivey, Wilson District  
129 Davis Street  
Independence, Virginia 24348

The terms of office of the initial members of the board of directors of the Authority shall begin on the date of approval of these Articles of Incorporation by the Board of Supervisors of the County.

Each voting member of the Board of Directors shall have one equal vote in all matters before the Board of Directors.

## **ARTICLE VI PURPOSE**

The purpose of the Authority is to provide or assist in the provision of qualifying communication services as defined in Article 5.1 (§ 56-484.7:1 *et seq.*) of Chapter 15 of Title 56 of the 1950 Code of Virginia, as amended, and to provide such other services as provided by law and Chapter 54.1 of Title 15.2 of the Code of Virginia, 1950, as amended. In no case may the Authority duplicate the services being performed in any part of the County by another authority under the Act of which the County is a member.

**ARTICLE VII  
POWERS**

The Authority shall have all of the powers set forth within Virginia Code § 15.2-5431.11, and any other powers set forth within the Act. The Authority's powers under the Act shall be liberally construed to effect the purposes of the Act.

The Board of Directors may appoint such committees and employees as it may from time to time deem convenient, including an executive director or chief executive officer and project committees, and delegate to them such corporate powers on behalf of the Authority as may be permitted by law.

**ARTICLE VIII  
DISSOLUTION**

The Authority may be dissolved in the manner set forth in Virginia Code § 15.2-5431.9 upon a resolution by the Board of Directors finding that the purposes for which it was created have been completed or are impractical or impossible and that all of its obligations have been paid or have been assumed by the County or any authority created thereby or that cash or United States government securities have been deposited for their payment.

IN WITNESS WHEREOF, the Board of Supervisors of Grayson County, Virginia, hereby executes these Articles of Incorporation under its sign and seal this 11th day of May, 2023.

GRAYSON COUNTY, VIRGINIA:

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

Michael S. Hash, Chair  
Grayson County Board of Supervisors

A teste:

\_\_\_\_\_  
Stephen A. Boyer, Clerk  
Grayson County Board of Supervisors

Adopted:

Ayes: Supervisors \_\_\_\_\_

Nays: Supervisors \_\_\_\_\_

Absences: Supervisors \_\_\_\_\_

# Grayson County

Grayson County  
Board of Supervisors



Commonwealth  
of Virginia

## RESOLUTION IN SUPPORT OF TWIN COUNTY E-911 COMMISSION RADIO AND RADIO EQUIPMENT MAINTENANCE AND PROGRAMING

**WHEREAS**, it has come to the attention of the Twin County E-911 Commission that unauthorized, unlicensed person have reprogrammed certain emergency services radio equipment; and

**WHEREAS**, the reprogramming of these radios has made it almost impossible for dispatchers and other emergency services personnel to communicate with the agencies using these reprogrammed radios; and

**WHEREAS**, this action has the affect of placing citizens and other emergency personnel's safety in danger;

**NOW, BE IT THEREFORE KNOWN**, THAT THE Twin County E-911 Commission, this 10<sup>th</sup> day of April, 2023, by motion unanimously carried, has voted to prohibit anyone not licensed to perform radio maintenance and programming, and not authorized and approved by the Twin County E-911 Commission to perform radio maintenance and programming on any radio equipment for the City of Galax, the County of Grayson, or the County of Carroll, from performing any radio maintenance or radio program on any radio equipment for the City of Galax, the County of Grayson, or the County of Carroll.

**NOW BE IT RESOLVED**, the Grayson County Board of Supervisors does hereby approve and support the action taken by the Twin County E-911 Commission, this 11<sup>th</sup> day of May 2023, concerning radio and radio equipment maintenance and programming of any radios and radio equipment associated with emergency services agencies and radio and radio equipment located in dispatch centers within the jurisdictions.

Adopted by the Grayson County Board of Supervisors on this 11<sup>th</sup> day of May, 2023.

This measure was adopted upon the following vote of the Board:

Member	Vote
Michael S. Hash	_____
John S. Fant	_____
Kenneth R. Belton	_____
R. Brantley Ivey	_____
Tracy A. Anderson	_____

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Stephen A. Boyer, Clerk  
Grayson County Board of Supervisors



## **Board Appointments**

- (Please see Rules of Procedure 5.10 listed below)

### **REC ADVISORY COMMITTEE – 3YR TERM AT-LARGE REP**

- John Alexander – resigning from the committee at the end of May – new appointee will fill the remainder of his term which expires on 12/31/23

### **VCWA – 4YR TERM**

- Chris Morton no longer wishes to serve – new appointee's term will begin 7/1/23 and expire on 6/30/26

### **WCC – 4YR TERM**

- Joe Reeves term ends 6/30/23 – Mr. Reeves is willing to serve another term

Note: Pursuant to the BOS Rules of Procedure, Sec. 5.10, all potential nominations for appointment or recommendation are listed in the order applicable to said Rules and/or in the order in which they were tendered.

### **BOS Rules of Procedure**

5.10 Appointments to Boards, Authorities, Commissions and Committees.

All appointments to any board, authority, commission or committee shall require a majority vote of the members present constituting a quorum. Any member of the Board may make nomination(s) for the Board's consideration of appointment for any qualified and eligible individual(s) to serve. In instances where an appointment is required to be made from within a defined voting district, it shall be the responsibility of the Board member representing that district to identify candidates for nomination to be affirmed through appointment by majority of the Board. If a district specific nomination is not provided by a Board member representing that district or if the nomination(s) fails to achieve affirmation by majority vote, then it shall then be the responsibility of the At-Large Member of the Board to offer up a nomination(s) for the Board's consideration. Whenever possible, it shall be the responsibility of a Board member to provide the name(s) of individual(s) they wish for the Board to consider for appointment with as much advance notice of the action as possible, along with any support information that would be of benefit in assisting the Board to consider a candidate(s) for appointment. Appointment recommendations made in advance by Board members shall chronologically be



## Planning & Community Development

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129 Davis Street  
P.O. Box 217  
Independence, Virginia 24348  
(276) 773-2000  
(276) 236-8149  
FAX: (276) 773-0305

**TO: Grayson County Board of Supervisors**  
**FROM: Jada Black, Planning and Zoning Director**  
**DATE: May 5, 2023**  
**RE: Camp Dickenson Road Abandonment**

Grayson County Board of Supervisors,

Camp Dickenson Director, Anthony Gomez, contacted the Grayson County Administrator in a letter requesting the Grayson County Board of Supervisors consider the abandonment of a section of Route 640 from the Virginia state line of Grayson County to 239.18 feet for a distance of approximately 0.0453 miles sitting there was no public necessity and is no longer necessary as part of the secondary highway.

During the February regular scheduled board meeting, staff brought the request to the Board of Supervisors for consideration. A motion to approve the request for intent to abandon was unanimously approved. Staff then proceeded with the advertisement in the local newspaper and placement of signage along to route under consideration as required by §33.2-909 of the Code of Virginia, Abandonment of highway, landing, or railroad crossing, procedure.

Subsequently, staff has received numerous phone calls voicing concern regarding the closure; therefore, staff is requesting the Board of Supervisors consider this as a formal request to advertise for a public hearing and notify the Virginia Department of Transportation and the Virginia Department of Wildlife Resources of such hearing June regularly scheduled board meeting.

Respectfully,

Jada C Black  
Planning and Zoning Director

**AGREEMENT FOR ADMINISTRATION OF VIRGINIA STORMWATER  
MANAGEMENT PROGRAM  
WILDOOD COMMERCE PARK**

**THIS AGREEMENT**, dated this the \_\_\_\_ day of \_\_\_\_\_, 2023 is entered into by and between **CARROLL COUNTY, VIRGINIA** (the "County") and **THE CITY OF GALAX, VIRGINIA**, (the "City") both being political subdivisions of the Commonwealth of Virginia. The Carroll-Grayson-Galax Regional Industrial Facilities Authority, d/b/a Blue Ridge Crossroads Economic Development Authority, (the "Authority") and the County of Grayson, Virginia ("Grayson County") join this Agreement for purposes of evidencing their consent to the terms contained herein as applied to Authority property.

**WHEREAS** the Authority has been duly created by joint action of the City, the County and Grayson County under the provisions of Chapter 64 of Title 15.2 of the Code of Virginia, 1950, as amended, to promote economic development in the region; and,

**WHEREAS** the member political subdivisions and the Authority have entered into an agreement to develop Wildwood Commerce Park, ("Wildwood") located in Carroll County, Virginia; and,

**WHEREAS**, in order to develop Wildwood, the Authority and its members anticipate that development plans for proposed construction must be reviewed and approved in accordance with a Virginia Stormwater Management Program ("VSMP") adopted and administered in accordance with § 62.1-44.15:24 *et seq.* and § 15.2-2114, of the Code of Virginia, 1950, as amended; and,

**WHEREAS**, the VSMP within the County is operated and administered on behalf of the County by the Virginia Department of Environmental Quality, including review and permitting of applicable land-disturbing activities within the County; and,

**WHEREAS** the City operates its own VSMP as a Virginia Stormwater Management Program Authority; and,

**WHEREAS** pursuant to § 62.1-44.15:27 (M) of the Code of Virginia, 1950, as amended, the City is eligible, with the consent of Carroll County and the other relevant localities to cover the entirety of Wildwood Commerce Park under the City's VSMP and exercise its authority with regard to the Wildwood Commerce Park; and,

**WHEREAS**, parties have determined that it is in their mutual best interests and in the interests of the Wildwood Commerce Park development for the City to serve as the VSMP Authority to ensure timely and local administration thereof, and the parties wish to enter into this Agreement for the purpose of authorizing the City of Galax to administer the Virginia Stormwater Management Program within Wildwood Commerce Park

**NOW THEREFORE**, the parties hereto do hereby agree as follows:

1. Approval of City VSMP Administration. The County hereby consents to the application of the City's VSMP to Wildwood, and the City hereby agrees to operate and administer its VSMP with regard to Wildwood, including review and approval of covered land-disturbing activities within Wildwood. The parties understand and agree that the City will, in the evaluation, approval and enforcement of the VSMP neutrally apply all applicable criteria wholly in accordance with the City's approved VSMP and related ordinances, as well as the State Water Control Law, Chapter 3.1 of Title 62.1 of the Code of Virginia, 1950, as amended, and all applicable regulations promulgated pursuant thereto. The City shall have all authority for site inspections, approval of plans and enforcement with regard to Wildwood as the City would have with regard to land located within City limits. The parties agree that the City shall be provided such reasonable access, consultation and assistance as may be needed for enforcement of the VSMP. City staff performing duties of VSMP operation or administration pursuant to this agreement shall enjoy the same authority, privileges and immunities as they would have in operating or administering the City's VSMP within City limits.

2. Term; Termination. This agreement shall be effective as of the date of this Agreement, set forth above, and shall continue in effect for an indefinite term until terminated for any reason or no reason without penalty upon thirty (30) days' written notice delivered by either the County or the City to the other party at the official government offices of the locality, and with a copy to the official business office of the Authority. Upon the effective date of such termination, all property within Wildwood shall be governed by the County's VSMP and administered in the same manner applicable to other property located within the County. Currently, such duties within the County are performed by the Virginia Department of Environmental Quality.

3. Compensation. There shall be no compensation paid to the City by any other party to this Agreement, however the City shall be entitled to assess and collect from applicants all fees of general application in conformity with the City's VSMP.

4. Territory Covered. As used herein, "Wildwood" shall mean all property currently owned by the Authority and commonly referred to as the "Wildwood Commerce Park," including without limitation Carroll County Tax Map ## 49-A-142; 50-A-31A; 49-A-142A; AND 49-A-142B. In the event the Authority acquires additional contiguous property and incorporates it into Wildwood, this agreement shall apply to such subsequently-acquired property.

5. Non-Assignable. The parties shall not assign any right, interest, or obligation under this agreement without the prior written consent of the other party which consent shall not be unreasonably withheld.

6. Approval by Governing Bodies. This agreement shall be approved by affirmative vote of each of the parties prior to the execution of this agreement.

7. Severability. The provision of this agreement are severable. If any provision shall be found void or illegal, the findings shall not affect the rest of the agreement which shall continue in

force.

8. Breach. The failure of any party to fully perform its duties and obligations as required by this agreement shall constitute a breach of this agreement. The non-breaching party or parties may, at its option, as its sole remedy terminate the agreement at any time without prior notice.

9. Notices. All notices provided for in this Agreement shall be in writing and deemed to be given when sent by first-class mail to the party to whom the notice is directed. Either party may from time to time, by notice as herein provided, designate a different representative or location to which notices to it shall be sent.

10. Applicable Law. This Agreement is intended to be performed and shall be interpreted and governed by the laws of the Commonwealth of Virginia.

11. Headings. Headings of paragraphs are for convenience only and shall not be considered in construing the meanings of the contents of such paragraphs.

12. Entire Agreement. This Agreement expresses the entire understanding and all agreements between the parties to it and supersedes and cancels all prior negotiations between such parties. This Agreement may not be modified except in writing signed by the parties.

WHEREFORE, the parties hereto have caused this Agreement to be executed by their duly-authorized representatives as of the date set forth above.

CARROLL COUNTY, VIRGINIA

THE CITY OF GALAX, VIRGINIA

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

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

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

GRAYSON COUNTY, VIRGINIA

CARROLL-GRAYSON-GALAX  
REGIONAL INDUSTRIAL FACILITIES  
AUTHORITY

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

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

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Approved, as to Form:

\_\_\_\_\_  
Stephen V. Durbin, Esq.

## **Grayson County Agriculture Advisory Committee**

**March 21<sup>st</sup>, 2023 9AM**

### **Minutes**

Present: Mitch Smith, Michelle Pridgen, John Fant, Steve Boyer, Brenda Sutherland, Lyndsie Young, via zoom: Donnie Garman, Rodney Richardson

Lyndsie convened the meeting and welcomed everyone.

Minutes: Michelle Pridgen made a motion to approve minutes; 2<sup>nd</sup> by John Fant. Minutes approved

#### **Old Business:**

Ag Initiatives/Comp Plan discussion – there are 3 initiatives left to discuss: Ag Econ Dev Plan, Integrating Ag in Education/Community and Diversified Ag/Orchards. These will be discussed at the April meeting.

#### **New Business:**

Christmas Tree Grower's Association – Rodney discussed an idea of the association to have an educational field day at a tree farm. Educate community and local/state officials on the business. He will get with tree growers to determine dates for this sometime before harvest season.

County Updates – the Ag Advisory committee would like to have Brandon Reeves come speak to the group again. Last time he was here was 2021.

Brenda asked if there are any important Ag related issues that need brought to the attention of the Farm Bureau board to please let her know ASAP.

Farm Use vehicle tag will now be in affect July 1, 2024 due to issues through the DMV

With no further business, the meeting was adjourned.

Submitted: Brenda Sutherland



**Bristol Transportation District Regional Improvement Commission  
Minutes – January 26, 2023**

The Bristol Transportation District Regional Improvement Commission held its regular business meeting Thursday, January 26, 2023 at the Washington County Government Center Board Room in Abingdon, Va.

**Members attending:**

City of Bristol	Randy Eads
Dickenson County	Larry Barton
Lee County	Richard Johnson
City of Norton	Fred Ramey
Russell County	Lonzo Lester
Scott County	Freda Starnes
Smyth County	Lisa Richardson
Tazewell County	Eric Young
Washington County	Jason Berry
Wise County	Karen Mullins
Wythe County	Matt Hankins

**Members not in attendance:**

Bland County	Eric Workman
Buchanan County	Robert Horn
Grayson County	Mitch Smith

**Guests**

Juan Garcia	Hicok Fern Brown & Garcia, CPAs
Andre' Villiard	Wise County Finance Director

The chair, Mr. Berry, called the regular business meeting to order 1:05 p.m.

Ms. Starnes moved to approve the minutes, with second by Mr. Young. Mr. Eads and Mr. Barton abstained from the vote, which approved the motion with nine in favor, none opposed, with two abstentions.

Mr. Berry's added accounting and bookkeeping services to the agenda, and called on Mr. Garcia to present the services his firm will provide the Commission.

Mr. Garcia noted his firm can collect mail and signatures, perform bookkeeping services, and keep can keep audit file at their office, communicate with our auditors and Robinson Farmer Cox (adding a level of control), attend Commission meetings, make reports, process accounts payable and make payments for checking.

The firm received checks January 25, and notes \$1,475 in outstanding payables. Mr. Hankins noted he has received an additional \$75 payable from Friends of SWVA for meeting space for the initial commission meeting in May 2022, and will forward to Mr. Garcia for processing.

Mr. Garcia noted his firm as a conference room available for meetings, and that he expects no issues with staying under the \$5,000 annual limit set for his services, with an expected cost of \$300-\$400 per month.

Mr. Garcia presented the financial report. The Commission currently holds \$4,034,707.38 with \$1,475 to be processed for insurance. He noted he has received a request for reimbursement for a one-night

hotel stay by Dr. Workman on December 1. Mr. Garcia will ask for further clarification from Dr. Workman about the nature of the expense.

The Commission's funds currently draw an interest rate of 4.5 percent, which generated \$4,400 in interest in December 2022. He expects February's interest rate to be approximately double that amount.

Mr. Hankins asked Mr. Garcia to regularly review the interest rate paid to ensure it meets the banking services agreement.

Mr. Eads moved, seconded by Mr. Johnson, to accept the financial report and to add administrative duties including mail receipt and receivables payment to Mr. Garcia's duties effective immediately. A bylaws change may be necessary to have Mr. Garcia's office serve as the Commission's office.

Mr. Young asked whether the state can wire the funds directly to the Commission account rather than mailing it. The Chair will follow up on this with the Lottery, but we may need help from legislators and their staffs to make this change.

Commissioners discussed Mr. Young's draft request for proposals for legal services. The RFP will be published in time to receive responses March 31 with the attorney members on the Commission (Mr. Eads, Ms. Mullins, Mr. Young) reviewing with the Chair to make a recommendation at the April meeting. Ms. Mullins moved, with second from Mr. Barton, and a unanimous approval by voice vote, to advertise the RFP as presented. The committee will advertise the RFP on eVa, LGA, local websites, VACO and VML employment sites.

Commissioners discussed potential uses of funds, including:

- Whether the Commission will require budget recommendations from localities.
- Uses of funds
- Whether funds can be held in reserve for larger projects
- Whether funds can be used to fund related projects with partner agencies like community colleges

Mr. Eads will draft a use form for localities to submit prior to disbursement of funding. The Commission will discuss the form at its next meeting.

The Commission agreed to meet next in April and to request localities submit expected uses of commission funds to review at the April meeting. The Commission meeting is tentatively set for April 20 at 1 p.m. at the Russell County Government Center in Lebanon.

Mr. Berry and Mr. Eads will work with Bristol Casino management to set up check presentations with localities at the casino in June.

With no further business to conduct, the Commission adjourned its meeting at 1:43 p.m.

Range of Accounts: 100-11100-01-1000 to 100-99999-99-9999 Include Cap Accounts: Yes As Of: 06/30/23  
Skip Zero Activity: Yes

NOTE: This report includes ONLY activity originally Budgeted/Charged to Budget Year 3.  
Prior Year Budgeted/Encumbered/Payable amounts rolled to Budget Year 3 have been EXCLUDED.

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-11100-01-1000	BOARD OF SUPERVISORS - S&W							
100-11100-01-1100	Salaries	13,800.00	0.00	0.00	11,500.00	0.00	2,300.00	83
Control: 01	Total	13,800.00	0.00	0.00	11,500.00	0.00	2,300.00	83
100-11100-01-2000	BOARD OF SUPERVISORS - OE							
100-11100-01-2100	FICA	1,056.00	0.00	0.00	879.70	0.00	176.30	83
100-11100-01-3100	Professional Services	3,000.00	0.00	0.00	22,545.22	0.00	19,545.22	752
100-11100-01-3320	Senior Advocacy Committee	700.00	0.00	0.00	0.00	0.00	700.00	0
100-11100-01-3600	Advertising	5,000.00	0.00	0.00	6,579.54	0.00	1,579.54	132
100-11100-01-5230	Telecommunication	3,000.00	0.00	0.00	2,438.63	0.00	561.37	81
100-11100-01-5307	Public Official Ins	14,500.00	0.00	0.00	22,330.25	0.00	7,830.25	154
100-11100-01-5510	Travel	1,500.00	0.00	0.00	7,017.20	0.00	5,517.20	468
100-11100-01-5540	Travel/Conventions	3,415.00	0.00	0.00	1,927.50	0.00	1,487.50	56
100-11100-01-5545	Training	1,500.00	0.00	0.00	690.93	0.00	809.07	46
100-11100-01-5810	Dues / Memberships	4,000.00	0.00	0.00	4,172.32	0.00	172.32	104
100-11100-01-6002	Supplies	3,000.00	0.00	0.00	1,267.05	0.00	1,732.95	42
100-11100-01-6014	Maintenance	500.00	0.00	0.00	0.00	0.00	500.00	0
100-11100-01-8101	Equipment	500.00	0.00	0.00	1,146.26	0.00	646.26	229
Control: 01	Total	41,671.00	0.00	0.00	70,994.60	0.00	29,323.60	170
100-11200-01-1000	COUNTY ADMINISTRATION - S&W							
100-11200-01-1100	Salaries	393,026.00	0.00	0.00	279,595.94	0.00	113,430.06	71
Control: 01	Total	393,026.00	0.00	0.00	279,595.94	0.00	113,430.06	71
100-11200-01-2000	COUNTY ADMINISTRATION - OE							
100-11200-01-2100	FICA	30,067.00	0.00	0.00	25,826.84	0.00	4,240.16	86
100-11200-01-2210	VRS	66,139.00	0.00	0.00	48,419.78	0.00	17,719.22	73
100-11200-01-2300	Health Ins	40,000.00	0.00	0.00	32,720.82	0.00	7,279.18	82
100-11200-01-2700	workers Comp	4,486.00	0.00	0.00	3,436.39	0.00	1,049.61	77
100-11200-01-3100	Professional Services	55,000.00	0.00	0.00	97,354.32	2,660.00	42,354.32	177
100-11200-01-3150	Other Legal Services	36,500.00	0.00	0.00	2,261.63	0.00	34,238.37	6
100-11200-01-3310	Vehicle Maintenance	4,165.00	0.00	0.00	3,817.56	406.39	347.44	92
100-11200-01-3320	Administrative Costs	0.00	0.00	0.00	714.87	0.00	714.87	0
100-11200-01-5210	Postage	750.00	0.00	0.00	3,446.50	0.00	2,696.50	460
100-11200-01-5230	Telecommunications	2,500.00	0.00	0.00	1,485.34	9.97	1,014.66	59

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-11200-01-5305	Vehicle Insurance	3,700.00	0.00	0.00	3,234.42	0.00	465.58	87
100-11200-01-5500	Travel	5,000.00	0.00	0.00	3,358.99	0.00	1,641.01	67
100-11200-01-5545	Training	750.00	0.00	0.00	0.00	0.00	750.00	0
100-11200-01-5810	Dues / Memberships	1,100.00	0.00	0.00	1,690.00	0.00	590.00	154
100-11200-01-6000	Maintenance	8,000.00	0.00	0.00	0.00	0.00	8,000.00	0
100-11200-01-6001	Office Supplies	7,500.00	0.00	0.00	9,360.71	91.00	1,860.71	125
100-11200-01-6008	Fuel	2,000.00	0.00	0.00	874.32	0.00	1,125.68	44
100-11200-01-6012	Books & Subscriptions	500.00	0.00	0.00	93.98	0.00	406.02	19
100-11200-01-8200	Equipment	537.70	0.00	0.00	4,332.46	411.27	3,794.76	806
Control: 01	Total	268,694.70	0.00	0.00	242,428.93	3,578.63	26,265.77	90
100-12220-02-2000	PERSONNEL ADMINISTRATION OE							
100-12220-02-2300	Health Insurance	11,873.59	0.00	0.00	11,756.68	0.00	116.91	99
100-12220-02-2600	Unemployment Insurance	10,000.00	0.00	0.00	12,911.92	0.00	2,911.92	129
100-12220-02-2700	Local Retirement Option	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0
100-12220-02-5306	Surety Bond	2,000.00	0.00	0.00	1,750.00	0.00	250.00	88
Control: 02	Total	48,873.59	0.00	0.00	26,418.60	0.00	22,454.99	54
100-12220-04-2000	AUDITS - OE							
100-12220-04-3110	LEGAL SERVICES	63,000.00	0.00	0.00	49,368.12	3,112.00	13,631.88	78
100-12220-04-3120	Audit Contracts	55,000.00	0.00	0.00	81,235.00	61,925.00	26,235.00	148
100-12220-04-3125	Other Audit Services	35,000.00	0.00	0.00	51,550.00	0.00	16,550.00	147
Control: 04	Total	153,000.00	0.00	0.00	182,153.12	65,037.00	29,153.12	119
100-12310-01-1000	COMMISSIONER OF REVENUE - S&W							
100-12310-01-1100	Salaries	193,274.00	0.00	0.00	155,337.42	0.00	37,936.58	80
100-12310-01-1300	Salaries (Part-Time)	2,500.00	0.00	0.00	5,439.50	0.00	2,939.50	218
Control: 01	Total	195,774.00	0.00	0.00	160,776.92	0.00	34,997.08	82
100-12310-01-2000	COMMISSIONER OF REVENUE - OE							
100-12310-01-2100	FICA	14,977.00	0.00	0.00	11,787.76	0.00	3,189.24	79
100-12310-01-2210	VRS	34,400.00	0.00	0.00	25,342.25	0.00	9,057.75	74
100-12310-01-2300	Health Ins	25,200.00	0.00	0.00	19,330.81	0.00	5,869.19	77
100-12310-01-2700	workers Comp	2,193.00	0.00	0.00	1,679.90	0.00	513.10	77
100-12310-01-3100	Vehicle Value Costs	3,000.00	0.00	0.00	2,995.30	2,509.80	4.70	100
100-12310-01-3600	Advertising	200.00	0.00	0.00	0.00	0.00	200.00	0
100-12310-01-4100	Data Processing	12,915.00	0.00	0.00	14,593.15	1,508.75	1,678.15	113
100-12310-01-5210	Postage	1,000.00	0.00	0.00	8,552.00	0.00	7,552.00	855
100-12310-01-5500	Travel	1,250.00	0.00	0.00	617.15	0.00	632.85	49
100-12310-01-5545	Education	1,000.00	0.00	0.00	425.00	0.00	575.00	42

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-12310-01-5810	Dues / Memberships	500.00	0.00	0.00	384.99	275.00	115.01	77
100-12310-01-6000	Maintenance	5,500.00	0.00	0.00	0.00	0.00	5,500.00	0
100-12310-01-6001	Office Supplies	3,000.00	0.00	0.00	732.84	0.00	2,267.16	24
Control: 01	Total	105,135.00	0.00	0.00	86,441.15	4,293.55	18,693.85	82
100-12410-01-1000	TREASURER - S&W							
100-12410-01-1100	Salaries	199,674.00	0.00	0.00	169,443.26	0.00	30,230.74	85
100-12410-01-1300	Salaries (Part-Time)	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0
Control: 01	Total	204,674.00	0.00	0.00	169,443.26	0.00	35,230.74	83
100-12410-01-2000	TREASURER - OE							
100-12410-01-2100	FICA	15,658.00	0.00	0.00	14,840.71	0.00	817.29	95
100-12410-01-2210	VRS	33,601.00	0.00	0.00	32,531.99	0.00	1,069.01	97
100-12410-01-2300	Health Ins	35,063.83	0.00	0.00	20,199.13	0.00	14,864.70	58
100-12410-01-2700	Workers Comp	179.00	0.00	0.00	137.11	0.00	41.89	77
100-12410-01-3502	Tax Tickets	1,250.00	0.00	0.00	0.00	0.00	1,250.00	0
100-12410-01-3600	Advertising	1,000.00	0.00	0.00	107.00	0.00	893.00	11
100-12410-01-3610	Advertising - Delinquent	1,750.00	0.00	0.00	925.00	0.00	825.00	53
100-12410-01-5210	Postage	22,000.00	0.00	0.00	10,420.65	0.00	11,579.35	47
100-12410-01-5230	Telecommunications	1,500.00	0.00	0.00	2,365.11	0.00	865.11	158
100-12410-01-5235	Data Processing	5,000.00	0.00	0.00	5,762.77	1,772.96	762.77	115
100-12410-01-5308	Liability Ins	500.00	0.00	0.00	0.00	0.00	500.00	0
100-12410-01-5500	Travel	750.00	0.00	0.00	353.93	0.00	396.07	47
100-12410-01-5545	Education	1,250.00	0.00	0.00	855.00	0.00	395.00	68
100-12410-01-5810	Dues / Memberships	500.00	0.00	0.00	25.00	0.00	475.00	5
100-12410-01-6000	Maintenance	750.00	0.00	0.00	320.00	0.00	430.00	43
100-12410-01-6001	Office Supplies	2,750.00	0.00	0.00	4,202.31	39.39	1,452.31	153
100-12410-01-6017	License Tags	750.00	0.00	0.00	296.30	0.00	453.70	40
100-12410-01-8200	Furniture/Equipment	1,500.00	0.00	0.00	2,788.66	0.00	1,288.66	186
Control: 01	Total	125,751.83	0.00	0.00	96,130.67	1,812.35	29,621.16	76
100-12510-00-1000	IT - S&W							
100-12510-00-1100	Salaries	140,050.00	0.00	0.00	130,561.09	0.00	9,488.91	93
100-12510-00-1300	Salaries (Part-Time)	41,126.00	0.00	0.00	0.00	0.00	41,126.00	0
Control: 00	Total	181,176.00	0.00	0.00	130,561.09	0.00	50,614.91	72
100-12510-00-2000	IT - OE							
100-12510-00-2100	FICA	13,860.00	0.00	0.00	9,530.66	0.00	4,329.34	69
100-12510-00-2210	VRS	30,488.00	0.00	0.00	20,982.83	0.00	9,505.17	69
100-12510-00-2300	Health Ins	35,000.00	0.00	0.00	17,314.06	0.00	17,685.94	49

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-12510-00-2700	Workers Comp	3,117.00	0.00	0.00	2,387.72	0.00	729.28	77
100-12510-00-3100	Prof Serv - It	30,000.00	0.00	0.00	7,889.70	0.00	22,110.30	26
100-12510-00-3101	Prof Serv - Gis	21,680.00	0.00	0.00	9,633.57	420.00	12,046.43	44
100-12510-00-3600	Advertising	100.00	0.00	0.00	552.56	125.00	452.56	553
100-12510-00-5230	Telecommunications	30,000.00	0.00	0.00	35,327.13	1,318.29	5,327.13	118
100-12510-00-5300	CYBER RISK INS	4,001.00	0.00	0.00	4,000.00	0.00	1.00	100
100-12510-00-5500	Travel - Gis	1,200.00	0.00	0.00	0.00	0.00	1,200.00	0
100-12510-00-5510	Travel - It	1,200.00	0.00	0.00	8.51	0.00	1,191.49	1
100-12510-00-5540	Training - It	1,000.00	0.00	0.00	66.48	0.00	1,066.48	7
100-12510-00-5545	Training - Gis	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
100-12510-00-6000	Supplies	200.00	0.00	0.00	485.31	0.00	285.31	243
100-12510-00-6001	Office Supplies	800.00	0.00	0.00	66.97	0.00	733.03	8
100-12510-00-8101	Equipment	24,165.00	0.00	0.00	16,659.30	0.00	7,505.70	69
100-12510-00-8102	IT Equipment - Software	0.00	0.00	0.00	2,625.00	0.00	2,625.00	0
Control: 00	Total	197,811.00	0.00	0.00	127,396.84	1,863.29	70,414.16	64
100-13100-00-1000	ELECTORAL BOARD - S&W							
100-13100-00-1100	Salaries	7,074.19	0.00	0.00	22,107.65	0.00	15,033.46	313
100-13100-00-1300	Salaries (Part-Time)	55,000.00	0.00	0.00	21,904.84	0.00	33,095.16	40
Control: 00	Total	62,074.19	0.00	0.00	44,012.49	0.00	18,061.70	71
100-13100-00-2000	ELECTORAL BOARD - OE							
100-13100-00-2100	FICA	3,976.00	0.00	0.00	3,311.90	0.00	664.10	83
100-13100-00-2700	Workers Comp	37.00	0.00	0.00	28.33	0.00	8.67	77
100-13100-00-3320	Maintenance Service Contracts	8,000.00	0.00	0.00	7,965.00	0.00	35.00	100
100-13100-00-3500	Printing	1,500.00	0.00	0.00	965.50	0.00	534.50	64
100-13100-00-3510	Printing - Ballots	5,301.26	0.00	0.00	3,135.26	0.00	2,166.00	59
100-13100-00-3600	Advertising	400.00	0.00	0.00	686.82	0.00	286.82	172
100-13100-00-5210	Postage	3,118.67	0.00	0.00	898.99	0.00	2,219.68	29
100-13100-00-5235	Data Processing	7,447.25	0.00	0.00	3,737.76	0.00	3,709.49	50
100-13100-00-5240	DATA TESTING EXPENSES	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0
100-13100-00-5304	Voting Machine Ins	750.00	0.00	0.00	746.00	0.00	4.00	99
100-13100-00-5400	Rent/Leases	5,000.00	0.00	0.00	2,091.91	0.00	2,908.09	42
100-13100-00-5510	Travel	4,100.00	0.00	0.00	3,006.92	0.00	1,093.08	73
100-13100-00-5530	Meals & Lodging	2,000.00	0.00	0.00	457.83	0.00	1,542.17	23
100-13100-00-5540	Training/Development/Registration Fees	600.00	0.00	0.00	1,185.00	0.00	585.00	198
100-13100-00-5545	Training	700.00	0.00	0.00	756.77	0.00	56.77	108
100-13100-00-5810	Dues / Memberships	200.00	0.00	0.00	200.00	0.00	0.00	100
100-13100-00-6000	Maintenance	10,000.00	0.00	0.00	3,225.00	0.00	6,775.00	32
100-13100-00-6001	Office Supplies	100.00	0.00	0.00	116.77	60.00	16.77	117

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-13100-00-6014	Other Operating Supplies	1,000.00	0.00	0.00	3,289.71	0.00	2,289.71-	329
100-13100-00-8200	Equipment	2,000.00	0.00	0.00	2,417.93	0.00	417.93-	121
Control: 00	Total	58,230.18	0.00	0.00	38,223.40	60.00	20,006.78	66
100-13200-00-1000	REGISTRAR - S&W							
100-13200-00-1100	Salaries	78,892.00	0.00	0.00	65,430.22	0.00	13,461.78	83
100-13200-00-1300	Salaries (Part-Time)	20,311.00	0.00	0.00	1,140.00	0.00	19,171.00	6
Control: 00	Total	99,203.00	0.00	0.00	66,570.22	0.00	32,632.78	67
100-13200-00-2000	REGISTRAR - OE							
100-13200-00-2100	FICA	7,590.00	0.00	0.00	4,699.17	0.00	2,890.83	62
100-13200-00-2210	VRS	13,276.00	0.00	0.00	11,130.24	0.00	2,145.76	84
100-13200-00-2300	Health Ins	8,600.00	0.00	0.00	6,780.95	0.00	1,819.05	79
100-13200-00-2700	Workers Comp	70.00	0.00	0.00	53.63	0.00	16.37	77
100-13200-00-3500	Printing	500.00	0.00	0.00	0.00	0.00	500.00	0
100-13200-00-3600	Advertising	500.00	0.00	0.00	195.51	0.00	304.49	39
100-13200-00-5210	Postage	3,000.00	0.00	0.00	1,606.64	0.00	1,393.36	54
100-13200-00-5230	Telecommunication	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
100-13200-00-5235	Data Processing	500.00	0.00	0.00	0.00	0.00	500.00	0
100-13200-00-5510	Travel	500.00	0.00	0.00	234.89	0.00	265.11	47
100-13200-00-5530	Meals & Lodging	1,500.00	0.00	0.00	740.03	0.00	759.97	49
100-13200-00-5540	Training/Development/Registration Fees	500.00	0.00	0.00	395.00	0.00	105.00	79
100-13200-00-5810	Dues / Memberships	250.00	0.00	0.00	570.00	0.00	320.00-	228
100-13200-00-6000	Maintenance	250.00	0.00	0.00	0.00	0.00	250.00	0
100-13200-00-6001	Office Supplies	2,000.00	0.00	0.00	3,228.27	241.47	1,228.27-	161
100-13200-00-6012	Books & Subscriptions	100.00	0.00	0.00	108.98	0.00	8.98-	109
100-13200-00-8200	Furniture/Equipment	1,000.00	0.00	0.00	1,338.49	0.00	338.49-	134
Control: 00	Total	41,136.00	0.00	0.00	31,081.80	241.47	10,054.20	76
100-21100-00-1000	CIRCUIT CT JUDGES OFFICE - S&W							
100-21100-00-1300	Salaries (Part-Time)	15,600.00	0.00	0.00	12,566.50	0.00	3,033.50	81
Control: 00	Total	15,600.00	0.00	0.00	12,566.50	0.00	3,033.50	81
100-21100-00-2000	CIRCUIT CT JUDGES OFFICE - OE							
100-21100-00-2100	FICA	1,193.00	0.00	0.00	961.41	0.00	231.59	81
100-21100-00-2700	WORKERS' COMP INS	12.00	0.00	0.00	9.19	0.00	2.81	77
100-21100-00-3200	Jury Compensation	7,740.00	0.00	0.00	750.00	150.00	6,990.00	10
100-21100-00-5210	Postage	200.00	0.00	0.00	0.00	0.00	200.00	0
100-21100-00-6001	Office Supplies	1,200.00	0.00	0.00	772.01	0.00	427.99	64
100-21100-00-8200	Furniture/Equipment	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
Control: 00	Total	11,345.00	0.00	0.00	2,492.61	150.00	8,852.39	22
100-21200-00-2000	DISTRICT COURT CLERK - OE							
100-21200-00-3150	Other Legal Services	1,200.00	0.00	0.00	746.25	0.00	453.75	62
100-21200-00-5230	Telecommunication	3,645.00	0.00	0.00	3,675.79	0.00	30.79	101
100-21200-00-5810	Dues / Memberships	75.00	0.00	0.00	0.00	0.00	75.00	0
100-21200-00-6007	Maintenance	1,305.00	0.00	0.00	587.16	0.00	717.84	45
100-21200-00-8101	Equipment	1,910.00	0.00	0.00	783.58	0.00	1,126.42	41
100-21200-00-8102	Furniture/Equipment	500.00	0.00	0.00	0.00	0.00	500.00	0
Control: 00	Total	8,635.00	0.00	0.00	5,792.78	0.00	2,842.22	67
100-21300-00-0000	MAGISTRATE - OE							
100-21300-00-5230	Telecommunications	1,100.00	0.00	0.00	1,327.92	0.00	227.92	121
100-21300-00-5810	Dues / Memberships	150.00	0.00	0.00	0.00	0.00	150.00	0
100-21300-00-6000	Maintenance	0.00	0.00	0.00	18.00	0.00	18.00	0
100-21300-00-8200	Furniture/Equipment	100.00	0.00	0.00	0.00	0.00	100.00	0
Control: 00	Total	1,350.00	0.00	0.00	1,345.92	0.00	4.08	100
100-21700-00-1000	CIRCUIT COURT CLERK - S&W							
100-21700-00-1100	Salaries	310,608.00	0.00	0.00	266,127.78	0.00	44,480.22	86
Control: 00	Total	310,608.00	0.00	0.00	266,127.78	0.00	44,480.22	86
100-21700-00-2000	CIRCUIT COURT CLERK - OE							
100-21700-00-2100	FICA	23,761.00	0.00	0.00	20,237.18	0.00	3,523.82	85
100-21700-00-2210	VRS	52,269.00	0.00	0.00	43,772.88	0.00	8,496.12	84
100-21700-00-2300	Health Ins	43,000.00	0.00	0.00	26,769.00	0.00	16,231.00	62
100-21700-00-2700	Workers Comp	238.00	0.00	0.00	182.33	0.00	55.67	77
100-21700-00-3100	Professional Services	30,000.00	0.00	0.00	170.95	0.00	29,829.05	1
100-21700-00-3500	Printing	500.00	0.00	0.00	333.00	0.00	167.00	67
100-21700-00-3510	Microfilming	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
100-21700-00-5210	Postage	4,124.92	0.00	0.00	2,323.75	0.00	1,801.17	56
100-21700-00-5235	Data Processing	20,000.00	0.00	0.00	10,627.43	0.00	9,372.57	53
100-21700-00-5500	Travel	2,000.00	0.00	0.00	704.36	0.00	1,295.64	35
100-21700-00-5810	Dues / Memberships	320.00	0.00	0.00	320.00	0.00	0.00	100
100-21700-00-6000	Maintenance	500.00	0.00	0.00	0.00	0.00	500.00	0
100-21700-00-6001	Office Supplies	1,100.00	0.00	0.00	1,126.89	0.00	26.89	102
100-21700-00-6014	Jury Supplies	1,000.00	0.00	0.00	731.83	0.00	268.17	73
100-21700-00-8000	Grants	20,000.00	0.00	0.00	44,659.50	0.00	24,659.50	223
100-21700-00-8200	Equipment	17,431.39	0.00	0.00	4,968.43	72.07	12,462.96	28
100-21700-00-8210	Furniture/Equipment	12,000.00	0.00	0.00	1,455.49	0.00	10,544.51	12



Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
Control: 00	Total	229,244.31	0.00	0.00	158,383.02	72.07	70,861.29	69
100-21900-02-1000	VJCCA - S&W							
100-21900-02-1100	Salaries	5,267.00	0.00	0.00	4,267.05	0.00	999.95	81
Control: 02	Total	5,267.00	0.00	0.00	4,267.05	0.00	999.95	81
100-21900-02-2000	VJCCA - OE							
100-21900-02-2100	FICA	403.00	0.00	0.00	3,064.87	0.00	2,661.87	761
100-21900-02-2210	VRS	887.00	0.00	0.00	6,613.27	0.00	5,726.27	746
100-21900-02-2700	workers Comp	79.00	0.00	0.00	94.97	0.00	15.97	120
100-21900-02-5230	Telecommunication	3,500.00	0.00	0.00	1,301.91	0.00	2,198.09	37
100-21900-02-5510	Travel	1,500.00	0.00	0.00	591.41	175.56	908.59	39
100-21900-02-8101	Equipment	7,000.00	0.00	0.00	3,438.70	0.00	3,561.30	49
Control: 02	Total	13,369.00	0.00	0.00	15,105.13	175.56	1,736.13	113
100-21900-03-1000	VJCCCA - COMMUNITY SERVICE - S&W							
100-21900-03-1100	Salaries	63,001.00	0.00	0.00	35,668.02	0.00	27,332.98	57
Control: 03	Total	63,001.00	0.00	0.00	35,668.02	0.00	27,332.98	57
100-21900-03-2000	VJCCCA - COMMUNITY SERVICE - OE							
100-21900-03-2100	FICA	4,820.00	0.00	0.00	0.00	0.00	4,820.00	0
100-21900-03-2210	VRS	7,977.00	0.00	0.00	0.00	0.00	7,977.00	0
100-21900-03-2300	Health Ins	8,600.00	0.00	0.00	6,535.47	0.00	2,064.53	76
100-21900-03-2700	workers Comp	706.00	0.00	0.00	540.82	0.00	165.18	77
100-21900-03-5309	Client Insurance	500.00	0.00	0.00	474.90	0.00	25.10	95
100-21900-03-5510	Travel	1,880.00	0.00	0.00	1,273.89	102.41	606.11	68
100-21900-03-6001	Office Supplies	350.00	0.00	0.00	189.00	0.00	161.00	54
Control: 03	Total	24,833.00	0.00	0.00	9,014.08	102.41	15,818.92	36
100-21900-04-2000	VJCCCA - SHOPLIFTING DIVERSION - OE							
100-21900-04-3300	Professional Services	480.00	0.00	0.00	239.30	0.00	240.70	50
Control: 04	Total	480.00	0.00	0.00	239.30	0.00	240.70	50
100-21900-05-2000	VJCCCA - SUB ABUSE ED - OE							
100-21900-05-3300	Professional Services	2,500.00	0.00	0.00	2,009.45	89.85	490.55	80
Control: 05	Total	2,500.00	0.00	0.00	2,009.45	89.85	490.55	80
100-21900-06-2000	VJCCCA - ANGER MANAGEMENT - OE							
100-21900-06-3300	Professional Services	3,000.00	0.00	0.00	1,320.00	0.00	1,680.00	44
Control: 06	Total	3,000.00	0.00	0.00	1,320.00	0.00	1,680.00	44

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-21910-01-1000	VICTIM/WITNESS ASSISTANCE - S&W							
100-21910-01-1100	Salaries	53,697.00	0.00	0.00	44,534.40	0.00	9,162.60	83
Control: 01	Total	53,697.00	0.00	0.00	44,534.40	0.00	9,162.60	83
100-21910-01-2000	VICTIM/WITNESS ASSISTANCE - OE							
100-21910-01-2100	FICA	4,108.00	0.00	0.00	3,214.83	0.00	893.17	78
100-21910-01-2210	VRS	9,036.00	0.00	0.00	7,374.91	0.00	1,661.09	82
100-21910-01-2300	Health Ins	10,698.00	0.00	0.00	6,764.40	0.00	3,933.60	63
100-21910-01-2700	workers Comp	42.00	0.00	0.00	32.17	0.00	9.83	77
100-21910-01-5210	Postage	250.00	0.00	0.00	74.10	1.74	175.90	30
100-21910-01-5500	Travel	3,500.00	0.00	0.00	2,008.51	1,153.95	1,491.49	57
100-21910-01-5545	Education	400.00	0.00	0.00	125.00	0.00	275.00	31
100-21910-01-5810	Dues / Memberships	150.00	0.00	0.00	150.00	0.00	0.00	100
100-21910-01-6001	Office Supplies	2,340.00	0.00	0.00	432.94	0.00	1,907.06	18
Control: 01	Total	30,524.00	0.00	0.00	20,176.86	1,155.69	10,347.14	66
100-22100-00-1000	COMMONWEALTH'S ATTORNEY - S&W							
100-22100-00-1100	Salaries	372,285.00	0.00	0.00	303,429.58	0.00	68,855.42	82
100-22100-00-1300	Salaries (Part-Time)	14,560.00	0.00	0.00	0.00	0.00	14,560.00	0
Control: 00	Total	386,845.00	0.00	0.00	303,429.58	0.00	83,415.42	78
100-22100-00-2000	COMMONWEALTH'S ATTORNEY - OE							
100-22100-00-2100	FICA	28,234.00	0.00	0.00	22,659.16	0.00	5,574.84	80
100-22100-00-2210	VRS	62,649.00	0.00	0.00	49,281.55	0.00	13,367.45	79
100-22100-00-2300	Health Ins	25,800.00	0.00	0.00	18,744.78	0.00	7,055.22	73
100-22100-00-5210	Postage	250.00	0.00	0.00	98.54	0.00	151.46	39
100-22100-00-5500	Travel	500.00	0.00	0.00	0.00	0.00	500.00	0
100-22100-00-5545	Education	1,000.00	0.00	0.00	1,233.86	0.00	233.86	123
100-22100-00-5810	Dues / Memberships	1,500.00	0.00	0.00	570.00	0.00	930.00	38
100-22100-00-6001	Office Supplies	1,000.00	0.00	0.00	483.30	0.00	516.70	48
100-22100-00-6012	Books & Subscriptions	500.00	0.00	0.00	204.97	0.00	295.03	41
Control: 00	Total	121,433.00	0.00	0.00	93,276.16	0.00	28,156.84	77
100-31200-00-1000	SHERIFF - S&W							
100-31200-00-1100	Salaries (Comp Bd)	1,186,969.74	0.00	0.00	943,588.84	0.00	243,380.90	80
100-31200-00-1102	Salares (Grant)	126,000.00	0.00	0.00	228,722.91	0.00	102,722.91	182
100-31200-00-1103	Salaries (County)	304,123.53	0.00	0.00	126,946.14	0.00	177,177.39	42
100-31200-00-1300	Salaries - Comp Bd Pt	46,921.00	0.00	0.00	38,660.54	0.00	8,260.46	82
100-31200-00-1310	Salaries - County PT/Transport	85,000.00	0.00	0.00	115,585.20	0.00	30,585.20	136
100-31200-00-1400	Salaries - Grant Ot	25,895.00	0.00	0.00	26,273.29	0.00	378.29	101

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
Control: 00	Total	1,774,909.27	0.00	0.00	1,479,776.92	0.00	295,132.35	83
100-31200-00-2000	SHERIFF - OE							
100-31200-00-2100	FICA	135,223.00	0.00	0.00	111,857.48	0.00	23,365.52	83
100-31200-00-2210	VRS	297,455.00	0.00	0.00	213,282.95	0.00	84,172.05	72
100-31200-00-2300	Health Ins	265,980.00	0.00	0.00	186,571.28	0.00	79,408.72	70
100-31200-00-2500	Loda	27,000.00	0.00	0.00	26,355.00	0.00	645.00	98
100-31200-00-2700	Workers Comp	33,536.00	0.00	0.00	25,689.45	0.00	7,846.55	77
100-31200-00-3310	Vehicle Maintenance	75,609.99	0.00	0.00	74,372.83	0.00	1,237.16	98
100-31200-00-3320	Professional Serivces	27,100.00	0.00	0.00	40,198.07	673.90	13,098.07	148
100-31200-00-3500	Printing	1,500.00	0.00	0.00	779.51	0.00	720.49	52
100-31200-00-3600	Advertising	500.00	0.00	0.00	419.70	0.00	80.30	84
100-31200-00-5210	Postage	3,000.00	0.00	0.00	2,512.26	43.50	487.74	84
100-31200-00-5230	Telecommunications	34,235.00	0.00	0.00	27,048.27	175.65	7,186.73	79
100-31200-00-5305	Vehicle Insurance	17,000.00	0.00	0.00	18,229.12	0.00	1,229.12	107
100-31200-00-5500	Travel	13,994.22	0.00	0.00	18,265.64	157.49	4,271.42	131
100-31200-00-5545	Education	15,675.00	0.00	0.00	16,153.00	390.00	478.00	103
100-31200-00-5810	Dues / Memberships	2,200.00	0.00	0.00	3,322.00	0.00	1,122.00	151
100-31200-00-6000	Maintenance	15,000.00	0.00	0.00	14,256.11	228.00	743.89	95
100-31200-00-6001	Office Supplies	6,590.00	0.00	0.00	9,578.89	0.00	2,988.89	145
100-31200-00-6008	Fuel	90,000.00	0.00	0.00	83,223.09	0.00	6,776.91	92
100-31200-00-6009	Vehicle Supplies	1,100.00	0.00	0.00	369.14	0.00	730.86	34
100-31200-00-6010	Ammunition	3,500.00	0.00	0.00	7,021.03	0.00	3,521.03	201
100-31200-00-6011	Uniforms	24,000.00	0.00	0.00	35,324.83	4,596.06	11,324.83	147
100-31200-00-6012	Books & Subscriptions	500.00	0.00	0.00	93.00	0.00	407.00	19
100-31200-00-6017	Investigative Supplies	3,000.00	0.00	0.00	3,973.17	0.00	973.17	132
100-31200-00-8000	Grants	20,000.00	0.00	0.00	25,463.24	0.00	5,463.24	127
100-31200-00-8101	Equipment	8,710.58	0.00	0.00	10,237.74	0.00	1,527.16	118
100-31200-00-8103	Communications	8,500.00	0.00	0.00	6,551.12	0.00	1,948.88	77
100-31200-00-8105	Vehicles (Purchase Of)	0.00	0.00	0.00	14,566.89	4,559.00	14,566.89	0
100-31200-00-8106	Vehicle Equipment	4,500.00	0.00	0.00	833.92	0.00	3,666.08	19
100-31200-00-8110	Investigative Equipment	1,000.00	0.00	0.00	1,701.09	0.00	701.09	170
100-31200-00-9500	Dare/Crime Prevention	4,000.00	0.00	0.00	4,000.00	0.00	0.00	100
Control: 00	Total	1,140,408.79	0.00	0.00	982,249.82	10,823.60	158,158.97	86
100-32200-00-1000	EMERGENCY OPER / FIRE / RESCUE							
100-32200-00-1100	Salaries	95,260.00	0.00	0.00	65,578.36	0.00	29,681.64	69
Control: 00	Total	95,260.00	0.00	0.00	65,578.36	0.00	29,681.64	69

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-32200-00-2000	EMERGENCY OPER / FIRE / RESCUE							
100-32200-00-2100	FICA	7,288.00	0.00	0.00	4,994.41	0.00	2,293.59	69
100-32200-00-2210	VRS	16,031.00	0.00	0.00	10,900.68	0.00	5,130.32	68
100-32200-00-2300	Health Ins	17,160.00	0.00	0.00	3,080.89	0.00	14,079.11	18
100-32200-00-2500	LODA - Fire/Rescue	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
100-32200-00-2700	Workers' Comp	2,963.00	0.00	0.00	12,782.25	0.00	9,819.25	431
100-32200-00-3100	Contracted Professional Services	13,200.00	0.00	0.00	18,048.19	18.90	4,848.19	137
100-32200-00-3110	Ambulance Service	150,000.00	0.00	0.00	171,325.57	0.00	21,325.57	114
100-32200-00-3112	Dept of Forestry	11,830.00	0.00	0.00	11,830.50	0.00	0.50	100
100-32200-00-3113	Vehicle Maintenance - Ambulance	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0
100-32200-00-3300	Communication Repair (Towers)	89,649.00	0.00	0.00	11,906.37	1,775.68	77,742.63	13
100-32200-00-3311	Vehicle Maintenance	6,000.00	0.00	0.00	854.73	109.27	5,145.27	14
100-32200-00-3600	Recruiting & Retention	5,000.00	0.00	0.00	2,475.67	0.00	2,524.33	50
100-32200-00-3800	Galax Fire Dept	24,000.00	0.00	0.00	269,297.15	0.00	245,297.15	***
100-32200-00-3810	EMS Council	2,200.00	0.00	0.00	2,200.00	0.00	0.00	100
100-32200-00-5230	Telecommunications	3,360.00	0.00	0.00	6,671.56	2,630.00	3,311.56	199
100-32200-00-5300	Insurance - Fire/Rescue	200,115.00	0.00	0.00	34,719.00	0.00	165,396.00	17
100-32200-00-5500	Travel	3,831.15	0.00	0.00	2,015.35	0.00	1,815.80	53
100-32200-00-5540	Training	2,400.00	0.00	0.00	658.86	0.00	1,741.14	27
100-32200-00-5545	Training - For Volunteers	30,000.00	0.00	0.00	3,117.00	0.00	26,883.00	10
100-32200-00-5550	Training - for Public	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0
100-32200-00-5600	Local Support - Fire	134,194.00	0.00	0.00	113,546.87	28,616.91	20,647.13	85
100-32200-00-5610	Local Support - Rescue	269,148.00	0.00	0.00	238,241.01	66,638.81	30,906.99	89
100-32200-00-5650	Vehicle Fee Refunds (Former Decal Ref)	3,500.00	0.00	0.00	0.00	0.00	3,500.00	0
100-32200-00-5800	Emerg Operations (Declaration)	10,000.00	0.00	0.00	440.65	0.00	9,559.35	4
100-32200-00-5810	Dues/Memberships	1,000.00	0.00	0.00	575.00	0.00	425.00	58
100-32200-00-5850	Aid to Locality (ATL) Reimb	53,845.00	0.00	0.00	55,169.79	9,152.30	1,324.79	102
100-32200-00-5860	Four-for-Life Reimb	15,000.00	0.00	0.00	10,477.41	106.09	4,522.59	70
100-32200-00-6001	Office Supplies	1,500.00	0.00	0.00	3,356.67	35.48	1,856.67	224
100-32200-00-6002	Meeting Supplies / Sustenance	1,200.00	0.00	0.00	596.87	0.00	603.13	50
100-32200-00-6008	Fuel	7,580.00	0.00	0.00	2,520.88	0.00	5,059.12	33
100-32200-00-6011	Uniforms	2,700.00	0.00	0.00	1,281.91	0.00	1,418.09	47
100-32200-00-6014	Other Op Supplies	60,000.00	0.00	0.00	7,515.06	0.00	52,484.94	13
100-32200-00-8000	Grant Programs	15,016.00	0.00	0.00	0.00	0.00	15,016.00	0
100-32200-00-8101	Equipment	4,000.00	0.00	0.00	94.26	0.00	3,905.74	2
100-32200-00-8102	Operational EMS Equipment	0.00	0.00	0.00	1,269.19	0.00	1,269.19	0
100-32200-00-8103	Communications Equipment	57,480.00	0.00	0.00	1,314.56	0.00	56,165.44	2
100-32200-00-8105	Fleet Vehicle / Equipment	70,000.00	0.00	0.00	80.34	0.00	69,919.66	0
100-32200-00-8111	Operations Equipment	2,400.00	0.00	0.00	0.00	0.00	2,400.00	0
Control: 00	Total	1,365,590.15	0.00	0.00	1,003,358.65	109,083.44	362,231.50	73

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-33200-00-2000	CARE OF PRISONERS - OE							
100-33200-00-3800	Contract Services	872,135.00	0.00	0.00	602,998.85	0.00	269,136.15	69
Control: 00	Total	872,135.00	0.00	0.00	602,998.85	0.00	269,136.15	69
100-33300-00-2000	JUVENILE COURT SERVICES - OE							
100-33300-00-3800	Contract Agreement	12,800.00	0.00	0.00	9,174.33	2,466.67	3,625.67	72
100-33300-00-5400	Care Of Juveniles	55,000.00	0.00	0.00	33,500.00	3,750.00	21,500.00	61
Control: 00	Total	67,800.00	0.00	0.00	42,674.33	6,216.67	25,125.67	63
100-33400-00-1000	DAY REPORT - S&W							
100-33400-00-1100	Salaries	59,730.00	0.00	0.00	37,451.56	0.00	22,278.44	63
Control: 00	Total	59,730.00	0.00	0.00	37,451.56	0.00	22,278.44	63
100-33400-00-2000	DAY REPORT - OE							
100-33400-00-2100	FICA	4,570.00	0.00	0.00	2,855.24	0.00	1,714.76	62
100-33400-00-2210	VRS	7,952.00	0.00	0.00	5,470.65	0.00	2,481.35	69
100-33400-00-2300	Health Ins	8,600.00	0.00	0.00	6,415.64	0.00	2,184.36	75
100-33400-00-2700	Workers Comp	1,216.00	0.00	0.00	931.49	0.00	284.51	77
100-33400-00-3100	Professional Services	6,500.00	0.00	0.00	2,475.00	0.00	4,025.00	38
100-33400-00-5210	Postage	50.00	0.00	0.00	0.00	0.00	50.00	0
100-33400-00-5230	Telecommunications	200.00	0.00	0.00	198.00	198.00	2.00	99
100-33400-00-6000	Test / Eval Supplies	2,000.00	0.00	0.00	2,037.15	0.00	37.15	102
100-33400-00-6001	Office Supplies	950.00	0.00	0.00	843.56	0.00	106.44	89
100-33400-00-6008	Fuel	500.00	0.00	0.00	0.00	0.00	500.00	0
100-33400-00-6014	Reward Program - Day Report	300.00	0.00	0.00	17.00	0.00	283.00	6
100-33400-00-8100	Equipment	3,000.00	0.00	0.00	3,113.82	3,113.82	113.82	104
Control: 00	Total	35,838.00	0.00	0.00	24,357.55	3,311.82	11,480.45	68
100-34000-00-1000	BUILDING INSPECTOR - S&W							
100-34000-00-1100	Salaries	124,373.00	0.00	0.00	92,250.92	0.00	32,122.08	74
100-34000-00-1111	Board Of Appeals	200.00	0.00	0.00	0.00	0.00	200.00	0
Control: 00	Total	124,573.00	0.00	0.00	92,250.92	0.00	32,322.08	74
100-34000-00-2000	BUILDING INSPECTOR - OE							
100-34000-00-2100	FICA	9,530.00	0.00	0.00	6,801.11	0.00	2,728.89	71
100-34000-00-2210	VRS	20,930.00	0.00	0.00	14,774.32	0.00	6,155.68	71
100-34000-00-2300	Health Ins	17,200.00	0.00	0.00	7,946.38	0.00	9,253.62	46
100-34000-00-2700	Workers Comp	1,550.00	0.00	0.00	1,187.35	0.00	362.65	77
100-34000-00-5210	Postage	900.00	0.00	0.00	7.85	0.00	892.15	1
100-34000-00-5230	Telecommunication	3,013.00	0.00	0.00	974.78	0.00	2,038.22	32

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-34000-00-5305	Vehicle Insurance	550.00	0.00	0.00	539.07	0.00	10.93	98
100-34000-00-5306	Surety Bond	30.00	0.00	0.00	0.00	0.00	30.00	0
100-34000-00-5540	Travel/Conventions	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0
100-34000-00-5810	Dues / Memberships	1,250.00	0.00	0.00	3,079.00	0.00	1,829.00	246
100-34000-00-6000	Maintenance	3,500.00	0.00	0.00	592.53	87.74	2,907.47	17
100-34000-00-6001	Office Supplies	1,500.00	0.00	0.00	1,971.57	301.14	471.57	131
100-34000-00-6008	Fuel	5,192.00	0.00	0.00	2,311.33	0.00	2,880.67	45
100-34000-00-6012	Books & Subscriptions	700.00	0.00	0.00	0.00	0.00	700.00	0
100-34000-00-6014	BUILDING SAFETY EVENT	500.00	0.00	0.00	0.00	0.00	500.00	0
100-34000-00-6015	Code Books	800.00	0.00	0.00	135.70	0.00	664.30	17
100-34000-00-8100	Equipment	500.00	0.00	0.00	174.18	0.00	325.82	35
Control: 00	Total	72,645.00	0.00	0.00	40,495.17	388.88	32,149.83	56
100-35100-00-1000	ANIMAL CONTROL - S&W							
100-35100-00-1100	Salaries	40,950.00	0.00	0.00	28,887.30	0.00	12,062.70	71
100-35100-00-1300	Salaries (Part-Time)	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0
Control: 00	Total	42,950.00	0.00	0.00	28,887.30	0.00	14,062.70	67
100-35100-00-2000	ANIMAL CONTROL - OE							
100-35100-00-2100	FICA	3,286.00	0.00	0.00	2,210.65	0.00	1,075.35	67
100-35100-00-2210	VRS	6,962.00	0.00	0.00	4,647.75	0.00	2,314.25	67
100-35100-00-2300	Health Ins	8,600.00	0.00	0.00	6,495.15	0.00	2,104.85	76
100-35100-00-2700	Workers Comp	740.00	0.00	0.00	566.87	0.00	173.13	77
100-35100-00-3100	Vet/Other Prof Serv	2,000.00	0.00	0.00	2,020.47	0.00	20.47	101
100-35100-00-5545	Training	500.00	0.00	0.00	1,700.00	0.00	1,200.00	340
100-35100-00-5600	Animal Shelter Contract	38,000.00	0.00	0.00	61,675.79	17,222.99	23,675.79	162
100-35100-00-6011	Uniforms	200.00	0.00	0.00	605.34	0.00	405.34	303
100-35100-00-8100	Equipment	2,000.00	0.00	0.00	1,829.72	0.00	170.28	91
Control: 00	Total	62,288.00	0.00	0.00	81,751.74	17,222.99	19,463.74	131
100-35300-00-2000	MEDICAL EXAMINER - OE							
100-35300-00-3800	Professional Services	10,000.00	0.00	0.00	120.00	40.00	9,880.00	1
Control: 00	Total	10,000.00	0.00	0.00	120.00	40.00	9,880.00	1
100-35500-00-0000	EMERGENCY OPERATIONS - OE							
100-35600-00-3800	Payments	245,221.00	0.00	0.00	240,346.00	0.00	4,875.00	98
Control: 00	Total	245,221.00	0.00	0.00	240,346.00	0.00	4,875.00	98
100-42300-00-1000	REFUSE COLLECTION - S&W							
100-42300-00-1100	Salaries	473,249.00	0.00	0.00	369,760.73	0.00	103,488.27	78

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-42300-00-1300	Salaries (Part-Time)	85,000.00	0.00	0.00	58,425.47	0.00	26,574.53	69
Control: 00	Total	558,249.00	0.00	0.00	428,186.20	0.00	130,062.80	77
100-42300-00-2000	REFUSE COLLECTION - OE							
100-42300-00-2100	FICA	35,671.00	0.00	0.00	30,480.00	0.00	5,191.00	85
100-42300-00-2210	VRS	64,770.00	0.00	0.00	56,285.92	0.00	8,484.08	87
100-42300-00-2300	Health Ins	86,000.00	0.00	0.00	53,255.07	0.00	32,744.93	62
100-42300-00-2700	Workers Comp	23,855.00	0.00	0.00	19,133.37	0.00	4,721.63	80
100-42300-00-3100	Professional Services	3,000.00	0.00	0.00	5,675.91	400.00	2,675.91-	189
100-42300-00-3600	Advertisement	2,500.00	0.00	0.00	365.00	0.00	2,135.00	15
100-42300-00-5210	Postage	900.00	0.00	0.00	0.00	0.00	900.00	0
100-42300-00-5230	Telecommunication	4,354.00	0.00	0.00	2,302.18	0.00	2,051.82	53
100-42300-00-5305	Vehicle Insurance	8,800.00	0.00	0.00	9,703.26	0.00	903.26-	110
100-42300-00-5500	Travel	1,000.00	0.00	0.00	1,346.26	0.00	346.26-	135
100-42300-00-6008	Fuel	90,000.00	0.00	0.00	155,970.15	0.00	65,970.15-	173
100-42300-00-6009	Vehicle Maintenance	140,000.00	0.00	531.97	226,183.18	15,916.10	86,715.15-	162
100-42300-00-6011	Uniforms	12,054.00	0.00	0.00	11,907.00	823.80	147.00	99
100-42300-00-6012	Books & Subscriptions	500.00	0.00	0.00	0.00	0.00	500.00	0
100-42300-00-6014	Supplies	4,000.00	0.00	0.00	14,577.89	11,133.08	10,577.89-	364
100-42300-00-8100	Equipment	0.00	0.00	0.00	5,030.15	0.00	5,030.15-	0
Control: 00	Total	477,404.00	0.00	531.97	592,215.34	28,272.98	115,343.31-	124
100-42400-00-2000	REFUSE DISPOSAL - S&W							
100-42400-00-3800	Landfill Fees	450,000.00	0.00	0.00	399,308.10	38,336.00	50,691.90	89
100-42400-00-6000	Maintenance	0.00	0.00	0.00	131.96	0.00	131.96-	0
Control: 00	Total	450,000.00	0.00	0.00	399,440.06	38,336.00	50,559.94	89
100-42700-00-1000	RECYCLING - S&W							
100-42700-00-1100	Salaries	104,424.00	0.00	0.00	118,324.49	0.00	13,900.49-	113
Control: 00	Total	104,424.00	0.00	0.00	118,324.49	0.00	13,900.49-	113
100-42700-00-2000	RECYCLING - OE							
100-42700-00-2100	FICA	7,989.00	0.00	0.00	9,071.63	0.00	1,082.63-	114
100-42700-00-2210	VRS	17,573.00	0.00	0.00	16,893.06	0.00	679.94	96
100-42700-00-2300	HEALTH INS	25,800.00	0.00	0.00	21,497.10	0.00	4,302.90	83
100-42700-00-2700	WORKERS COMP INS	5,264.00	0.00	0.00	4,032.36	0.00	1,231.64	77
100-42700-00-3400	Freight	3,000.00	0.00	0.00	2,600.00	0.00	400.00	87
100-42700-00-3600	Advertisement	1,050.00	0.00	0.00	1,290.35	0.00	240.35-	123
100-42700-00-6000	Maintenance	3,000.00	0.00	0.00	9.99	0.00	2,990.01	0
100-42700-00-6008	Fuel	17,500.00	0.00	0.00	23,537.67	0.00	6,037.67-	134

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-42700-00-6009	Vehicle Maintenance	2,000.00	0.00	0.00	3,358.63	79.18	1,358.63-	168
100-42700-00-6014	Supplies	5,000.00	0.00	0.00	2,717.95	0.00	2,282.05	54
100-42700-00-8200	Recycling Equipment	8,382.00	0.00	0.00	0.00	0.00	8,382.00	0
Control: 00	Total	96,558.00	0.00	0.00	85,008.74	79.18	11,549.26	88
100-43200-00-1000	MAINTENANCE - S&W							
100-43200-00-1100	Salaries	140,771.00	0.00	0.00	118,737.53	0.00	22,033.47	84
Control: 00	Total	140,771.00	0.00	0.00	118,737.53	0.00	22,033.47	84
100-43200-00-2000	MAINTENANCE - OE							
100-43200-00-2100	FICA	10,769.00	0.00	0.00	8,831.17	0.00	1,937.83	82
100-43200-00-2210	VRS	23,689.00	0.00	0.00	16,750.17	0.00	6,938.83	71
100-43200-00-2300	Health Ins	25,800.00	0.00	0.00	21,240.18	0.00	4,559.82	82
100-43200-00-2700	Workers Comp	5,000.00	0.00	0.00	2,970.30	0.00	2,029.70	59
100-43200-00-3310	Professional Services	39,000.00	0.00	0.00	25,459.68	0.00	13,540.32	65
100-43200-00-5110	Electrical Service	3,000.00	0.00	0.00	2,355.65	0.00	644.35	79
100-43200-00-5120	Heating Service	6,000.00	0.00	0.00	7,759.72	0.00	1,759.72-	129
100-43200-00-5230	Telecommunication	2,500.00	0.00	0.00	1,439.02	0.00	1,060.98	58
100-43200-00-5300	Insurance - Bldg/Grounds	10,000.00	0.00	0.00	9,275.94	0.00	724.06	93
100-43200-00-5305	Vehicle Insurance	1,065.00	0.00	0.00	0.00	0.00	1,065.00	0
100-43200-00-5500	Travel	2,000.00	0.00	0.00	3,168.74	0.00	1,168.74-	158
100-43200-00-6000	Maintenance	3,500.00	0.00	0.00	4,014.45	0.00	514.45-	115
100-43200-00-6007	Repairs	6,500.72	0.00	0.00	6,030.25	0.00	470.47	93
100-43200-00-6009	Vehicle Supplies	3,500.00	0.00	0.00	3,236.80	0.00	263.20	92
100-43200-00-6011	Uniforms	6,584.70	0.00	0.00	5,756.30	237.70	828.40	87
100-43200-00-6014	Supplies	3,500.00	0.00	0.00	5,023.49	2,316.84	1,523.49-	144
100-43200-00-8100	Equipment	5,000.00	0.00	0.00	7,759.98	59.98	2,759.98-	155
Control: 00	Total	157,408.42	0.00	0.00	131,071.84	2,614.52	26,336.58	83
100-43250-00-0000	MAINTENANCE - RECREATION PARK - OE							
100-43250-00-5110	Electrical Service - Pool	6,500.00	0.00	0.00	4,137.64	0.00	2,362.36	64
100-43250-00-5111	Electrical Service - Ballfields	5,100.00	0.00	0.00	890.83	0.00	4,209.17	17
100-43250-00-5112	Electrical Service - Tennis Courts	2,500.00	0.00	0.00	2,484.59	0.00	15.41	99
100-43250-00-5113	Electrical Service - Office	1,000.00	0.00	0.00	1,897.83	0.00	897.83-	190
100-43250-00-5130	Water / Sewer	5,500.00	0.00	0.00	502.55	0.00	4,997.45	9
100-43250-00-6007	Repairs - Building / Grounds	20,000.00	0.00	0.00	10,447.45	343.07	9,552.55	52
100-43250-00-6017	Repairs - Pool	20,000.00	0.00	0.00	7,423.51	3,150.00	12,576.49	37
Control: 00	Total	60,600.00	0.00	0.00	27,784.40	3,493.07	32,815.60	46



Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-43400-00-2000	MAINTENANCE - PUBLIC WORKS							
100-43400-00-3310	Repairs - Bldg/Grounds	50,000.00	0.00	0.00	5,495.95	30.96	44,504.05	11
100-43400-00-5110	Electrical Service	14,000.00	0.00	0.00	11,937.87	0.00	2,062.13	85
100-43400-00-5120	Heating Service	3,000.00	0.00	0.00	3,008.95	0.00	8.95	100
100-43400-00-5130	Water / Sewage	3,000.00	0.00	0.00	1,249.22	0.00	1,750.78	42
100-43400-00-5300	Insurance - Bldg/Grounds	2,000.00	0.00	0.00	1,950.80	0.00	49.20	98
100-43400-00-6007	Maintenance (Bldg)	2,500.00	0.00	0.00	1,576.36	0.00	923.64	63
100-43400-00-6014	Supplies	650.00	0.00	0.00	723.10	0.00	73.10	111
Control: 00	Total	75,150.00	0.00	0.00	25,942.25	30.96	49,207.75	35
100-43500-00-2000	MAINTENANCE - SHERIFF'S OFFICE - OE							
100-43500-00-3170	Pest Control	240.00	0.00	0.00	210.00	0.00	30.00	88
100-43500-00-5110	Electrical Service	13,000.00	0.00	0.00	11,843.20	0.00	1,156.80	91
100-43500-00-5120	Heating Service	750.00	0.00	0.00	90.95	0.00	659.05	12
100-43500-00-5130	Water / Sewage	2,000.00	0.00	0.00	1,409.40	0.00	590.60	70
100-43500-00-5300	Insurance - Bldg/Grounds	1,600.00	0.00	0.00	1,590.26	0.00	9.74	99
100-43500-00-6000	Maintenance	1,000.00	0.00	0.00	424.53	0.00	575.47	42
100-43500-00-6007	Repairs	1,000.00	0.00	0.00	177.48	0.00	822.52	18
100-43500-00-6014	Supplies	900.00	0.00	0.00	287.12	0.00	612.88	32
Control: 00	Total	20,490.00	0.00	0.00	16,032.94	0.00	4,457.06	78
100-43600-00-1000	MAINTENANCE - COURTHOUSE - S&W							
100-43600-00-1100	Salaries	34,500.00	0.00	0.00	28,083.33	0.00	6,416.67	81
Control: 00	Total	34,500.00	0.00	0.00	28,083.33	0.00	6,416.67	81
100-43600-00-2000	MAINTENANCE - COURTHOUSE - OE							
100-43600-00-2100	FICA	2,640.00	0.00	0.00	2,121.76	0.00	518.24	80
100-43600-00-2210	VRS	5,806.00	0.00	0.00	4,429.87	0.00	1,376.13	76
100-43600-00-2300	Health Ins	8,600.00	0.00	0.00	6,604.27	0.00	1,995.73	77
100-43600-00-2700	Workers Comp	500.00	0.00	0.00	383.00	0.00	117.00	77
100-43600-00-3300	Prof Services	3,000.00	0.00	0.00	5,836.84	556.12	2,836.84	195
100-43600-00-3310	Repairs	30,000.00	0.00	0.00	12,091.67	0.00	17,908.33	40
100-43600-00-5110	Electrical Service	38,000.00	0.00	0.00	39,801.81	0.00	1,801.81	105
100-43600-00-5130	Water / Sewage	4,500.00	0.00	0.00	3,091.43	0.00	1,408.57	69
100-43600-00-5300	Insurance - Bldg/Grounds	7,250.00	0.00	0.00	735.11	0.00	6,514.89	10
100-43600-00-6007	Maintenance	7,111.38	0.00	0.00	5,967.61	0.00	1,143.77	84
100-43600-00-6011	Uniforms	300.00	0.00	0.00	455.88	278.52	155.88	152
100-43600-00-6014	Supplies	7,307.49	0.00	0.00	7,631.57	0.00	324.08	104
100-43600-00-8100	Equipment	1,500.00	0.00	0.00	157.80	157.80	1,342.20	11
Control: 00	Total	116,514.87	0.00	0.00	89,308.62	992.44	27,206.25	77

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-43700-00-2000	MAINTENANCE - HEALTH DEPT - OE							
100-43700-00-3310	Repairs	3,500.00	0.00	0.00	596.99	0.00	2,903.01	17
100-43700-00-5300	Insurance - Bldg/Grounds	300.00	0.00	0.00	258.37	0.00	41.63	86
Control: 00	Total	3,800.00	0.00	0.00	855.36	0.00	2,944.64	23
100-43800-00-2000	MAINTENANCE - GATE CENTER - OE							
100-43800-00-3170	PEST CONTROL -	750.00	0.00	0.00	171.43	0.00	578.57	23
100-43800-00-5110	ELECTRICAL SERVICE	4,200.00	0.00	0.00	4,954.97	0.00	754.97	118
100-43800-00-5120	HEATING COSTS	3,500.00	0.00	0.00	1,324.80	0.00	2,175.20	38
100-43800-00-5130	WATER/SEWER	2,000.00	0.00	0.00	782.78	0.00	1,217.22	39
100-43800-00-5300	INSURANCE	1,500.00	0.00	0.00	1,079.46	0.00	420.54	72
100-43800-00-6000	MAINTENANCE	5,000.00	0.00	0.00	13,136.13	0.00	8,136.13	263
100-43800-00-6007	REPAIRS	2,000.00	0.00	0.00	163.51	95.00	1,836.49	8
100-43800-00-6014	SUPPLIES	3,000.00	0.00	0.00	839.08	0.00	2,160.92	28
100-43800-00-8100	EQUIPMENT	1,000.00	0.00	0.00	24.70	0.00	975.30	2
Control: 00	Total	22,950.00	0.00	0.00	22,476.86	95.00	473.14	98
100-43900-00-0000	MAINTENANCE - LIBRARY							
100-43900-00-5300	INSURANCE - BLDG/GROUNDS	1,300.00	0.00	0.00	1,149.84	0.00	150.16	88
100-43900-00-6007	MAINTENANCE - BUILDING	10,000.00	0.00	0.00	10,784.22	550.00	784.22	108
100-43900-00-6014	SUPPLIES	700.00	0.00	0.00	17.99	0.00	682.01	3
Control: 00	Total	12,000.00	0.00	0.00	11,952.05	550.00	47.95	100
100-51100-00-2000	HEALTH DEPARTMENT - OE							
100-51100-00-5600	Payments	185,213.00	0.00	0.00	185,213.00	0.00	0.00	100
Control: 00	Total	185,213.00	0.00	0.00	185,213.00	0.00	0.00	100
100-52500-00-2000	MENTAL HEALTH - OE							
100-52500-00-5600	Payments	55,000.00	0.00	0.00	41,250.00	0.00	13,750.00	75
100-53100-00-1100	SALARIES - BASE	0.00	0.00	0.00	1,173,706.97	0.00	1,173,706.97	0
100-53100-00-1300	SALARIES - BOARD	0.00	0.00	0.00	690.00	0.00	690.00	0
Control: 00	Total	55,000.00	0.00	0.00	1,215,646.97	0.00	1,160,646.97	***
100-53100-00-2000	DEPT OF SOCIAL SERVICES - OE							
100-53100-00-2100	FICA	0.00	0.00	0.00	87,430.39	0.00	87,430.39	0
100-53100-00-2110	FICA - BOARD	0.00	0.00	0.00	52.83	0.00	52.83	0
100-53100-00-2210	VRS - BASE	0.00	0.00	0.00	183,535.07	0.00	183,535.07	0
100-53100-00-2300	HEALTH INS - BASE	0.00	0.00	0.00	126,263.91	0.00	126,263.91	0
100-53100-00-5700	DSS EXPENDITURES	3,339,936.00	0.00	0.00	1,352,671.71	0.00	1,987,264.29	40
Control: 00	Total	3,339,936.00	0.00	0.00	1,749,953.91	0.00	1,589,982.09	52

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-53230-03-2000	AREA OFFICE ON AGING - OE							
100-53230-03-5600	Payments	9,164.00	0.00	0.00	0.00	0.00	9,164.00	0
100-53230-03-6400	Public Transit	5,547.00	0.00	0.00	13,324.24	0.00	7,777.24	240
Control: 03	Total	14,711.00	0.00	0.00	13,324.24	0.00	1,386.76	91
100-53500-00-2000	COMPREHENSIVE SERVICES ACT - OE							
100-53500-00-5600	CSA Expenditure	700,000.00	0.00	0.00	556,984.25	0.00	143,015.75	80
Control: 00	Total	700,000.00	0.00	0.00	556,984.25	0.00	143,015.75	80
100-61000-00-2000	TRANSFERS/DEPARTMENTAL - OE							
100-61000-00-5650	RLE -INSTRUCTION	4,224,035.00	0.00	0.00	4,204,035.00	0.00	20,000.00	100
100-61000-00-5651	RLE ADMIN/HEALTH	362,000.00	0.00	0.00	342,000.00	0.00	20,000.00	94
100-61000-00-5652	RLE TRANSPORTATION	487,535.00	0.00	0.00	430,355.00	0.00	57,180.00	88
100-61000-00-5653	RLE OPERATIONS/MAINTENANCE	768,069.00	0.00	0.00	748,868.00	0.00	19,201.00	98
100-61000-00-5655	RLE TECHNOLOGY	191,200.00	0.00	0.00	191,200.00	0.00	0.00	100
100-61000-00-5662	ABOVE RLE - TRANSPORATION	200,000.00	0.00	0.00	200,000.00	0.00	0.00	100
100-61000-00-5663	ABOVE RLE - OPERATIONS/MAINTENANCE	45,000.00	0.00	0.00	45,000.00	0.00	0.00	100
100-61000-00-5664	ABOVE RLE - FOOD SERVICES	127,799.00	0.00	0.00	127,799.00	0.00	0.00	100
100-61000-00-5666	RLE - FACILITIES	600,000.00	0.00	0.00	600,000.00	0.00	0.00	100
100-61000-00-8100	CAPITAL INVESTMENTS - SCHOOL	663,000.00	0.00	0.00	0.00	0.00	663,000.00	0
100-61000-00-9510	School Debt Service	1,250,402.00	0.00	0.00	1,307,581.11	0.00	57,179.11	105
Control: 00	Total	8,919,040.00	0.00	0.00	8,196,838.11	0.00	722,201.89	92
100-65300-00-0000	LOCAL SUPPORT							
100-65300-00-5600	Contributions	109,080.00	0.00	0.00	129,433.68	0.00	20,353.68	119
Control: 00	Total	109,080.00	0.00	0.00	129,433.68	0.00	20,353.68	119
100-66000-00-2000	COMMUNITY COLLEGE - OE							
100-66000-00-5600	Payments	19,359.00	0.00	0.00	0.00	0.00	19,359.00	0
Control: 00	Total	19,359.00	0.00	0.00	0.00	0.00	19,359.00	0
100-71300-00-1000	PARKS & RECREATION - S&W							
100-71300-00-1100	Salaries	108,000.00	0.00	0.00	72,957.41	0.00	35,042.59	68
100-71300-00-1300	Salaries Pt - Pool	64,080.00	0.00	0.00	26,627.25	0.00	37,452.75	42
100-71300-00-1301	Salaries Pt - Ref/Ump	24,000.00	0.00	0.00	15,385.25	0.00	8,614.75	64
100-71300-00-1302	Salaries Pt - Concess	0.00	0.00	0.00	3,825.00	0.00	3,825.00	0
100-71300-00-1303	Salaries Pt - Maint	15,500.00	0.00	0.00	18,815.51	0.00	3,315.51	121
100-71300-00-1304	Salaries Pt - Office	18,700.00	0.00	0.00	19,623.01	0.00	923.01	105
100-71300-00-1305	Salaries Pt - Ref/Ump Fries	0.00	0.00	0.00	520.00	0.00	520.00	0
100-71300-00-1306	Salaries PT - Programs	10,300.00	0.00	0.00	1,495.50	0.00	8,804.50	15

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
Control: 00	Total	240,580.00	0.00	0.00	159,248.93	0.00	81,331.07	66
100-71300-00-2000	PARKS & RECREATION - OE							
100-71300-00-2100	FICA	18,405.00	0.00	0.00	11,970.97	0.00	6,434.03	65
100-71300-00-2210	VRS	18,175.00	0.00	0.00	10,773.77	0.00	7,401.23	59
100-71300-00-2300	Health Ins	17,200.00	0.00	0.00	10,637.70	0.00	6,562.30	62
100-71300-00-2700	Workers Comp	4,561.00	0.00	0.00	3,493.85	0.00	1,067.15	77
100-71300-00-3311	Vehicle Maintenance/Repairs	7,000.00	0.00	0.00	1,569.31	153.32	5,430.69	22
100-71300-00-3600	Advertising	10,100.00	0.00	0.00	2,398.89	0.00	7,701.11	24
100-71300-00-5110	Electrical Serv - Pool	0.00	0.00	0.00	2,040.27	0.00	2,040.27	0
100-71300-00-5130	Water / Sewage	0.00	0.00	0.00	1,311.65	0.00	1,311.65	0
100-71300-00-5210	Postage	500.00	0.00	0.00	132.00	66.00	368.00	26
100-71300-00-5230	Telecommunication	5,600.00	0.00	0.00	4,482.91	35.00	1,117.09	80
100-71300-00-5306	Surety Bond	48,000.00	0.00	0.00	0.00	0.00	48,000.00	0
100-71300-00-5500	Travel	3,150.00	0.00	0.00	1,035.71	0.00	2,114.29	33
100-71300-00-5810	Dues / Memberships	1,675.00	0.00	0.00	182.99	0.00	1,492.01	11
100-71300-00-6000	MAINTENANCE	6,500.00	0.00	0.00	5,897.44	27.98	602.56	91
100-71300-00-6001	Office Supplies	2,800.00	0.00	0.00	2,361.99	21.50	438.01	84
100-71300-00-6005	Custodial Supplies	5,058.92	0.00	0.00	4,311.19	763.12	747.73	85
100-71300-00-6007	Repairs - Bldg/Grounds	2,000.00	0.00	0.00	1,350.98	150.97	649.02	68
100-71300-00-6013	Pool Supplies - Chemicals	12,850.00	0.00	0.00	2,008.50	0.00	10,841.50	16
100-71300-00-6015	Consession Supplies	0.00	0.00	0.00	8,579.15	0.00	8,579.15	0
100-71300-00-6017	Repairs - Pool	2,000.00	0.00	0.00	87.29	0.00	1,912.71	4
100-71300-00-6018	League Supplies	18,300.00	0.00	0.00	15,029.08	0.00	3,270.92	82
100-71300-00-6020	Programing Supplies	4,000.00	0.00	0.00	4,556.18	0.00	556.18	114
100-71300-00-6021	Pool Supplies - Consumables	16,575.00	0.00	0.00	0.00	0.00	16,575.00	0
100-71300-00-8100	Equipment	14,600.00	0.00	0.00	13,908.86	4,529.93	691.14	95
100-71300-01-1100	Farm Wages - Full Time	0.00	0.00	0.00	6,666.66	0.00	6,666.66	0
100-71300-01-1300	Farm Wages - Part Time	0.00	0.00	0.00	1,335.00	0.00	1,335.00	0
100-71300-01-2100	Farm - FICA	0.00	0.00	0.00	607.69	0.00	607.69	0
100-71300-01-2210	Farm - VRS	0.00	0.00	0.00	1,121.86	0.00	1,121.86	0
100-71300-01-2300	Farm - Health Ins	0.00	0.00	0.00	1,354.48	0.00	1,354.48	0
Control: 00	Total	219,049.92	0.00	0.00	119,206.37	5,747.82	99,843.55	54
100-73200-00-2000	REGIONAL LIBRARY - OE							
100-73200-00-9500	Payments	356,901.00	0.00	0.00	356,900.75	0.00	0.25	100
Control: 00	Total	356,901.00	0.00	0.00	356,900.75	0.00	0.25	100
100-81000-00-2000	COMMUNITY PLANNING/DEVELOPMENT - OE							
100-81000-00-5230	Telecommunications	0.00	0.00	0.00	108.52	0.00	108.52	0

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-81000-00-6000	Maintenance	0.00	0.00	0.00	108.52	0.00	108.52-	0
Control: 00	Total	0.00	0.00	0.00	217.04	0.00	217.04-	0
100-81100-00-1000	PLANNING COMMISSION - S&W							
100-81100-00-1311	Planning Commission	9,300.00	0.00	0.00	4,008.73	0.00	5,291.27	43
100-81100-00-1314	Board Of Appeals	4,200.00	0.00	0.00	450.00	0.00	3,750.00	11
Control: 00	Total	13,500.00	0.00	0.00	4,458.73	0.00	9,041.27	33
100-81100-00-2000	PLANNING COMMISSION - OE							
100-81100-00-2100	FICA	804.00	0.00	0.00	329.31	0.00	474.69	41
100-81100-00-3500	Comprehensive Plan	5,000.00	0.00	0.00	9,722.50	0.00	4,722.50-	194
100-81100-00-3600	Advertising (Bza)	1,000.00	0.00	0.00	75.00	0.00	925.00	8
100-81100-00-3610	Advertising (Pc)	2,000.00	0.00	0.00	581.08	0.00	1,418.92	29
100-81100-00-5210	Postage	500.00	0.00	0.00	406.40	0.00	93.60	81
100-81100-00-5545	Training	5,000.00	0.00	0.00	1,362.50	0.00	3,637.50	27
100-81100-00-6001	Supplies	500.00	0.00	0.00	607.36	42.25	107.36-	121
Control: 00	Total	14,804.00	0.00	0.00	13,084.15	42.25	1,719.85	88
100-81200-00-1000	PLANNING / ZONING							
100-81200-00-1100	SALARIES	52,500.00	0.00	0.00	46,369.17	0.00	6,130.83	88
Control: 00	Total	52,500.00	0.00	0.00	46,369.17	0.00	6,130.83	88
100-81200-00-2000	PLANNING / ZONING - OE							
100-81200-00-2100	FICA	4,017.00	0.00	0.00	3,347.98	0.00	669.02	83
100-81200-00-2210	VRS	8,835.00	0.00	0.00	7,254.05	0.00	1,580.95	82
100-81200-00-2300	HEALTH INS	8,600.00	0.00	0.00	6,604.27	0.00	1,995.73	77
100-81200-00-2700	WORKERS COMP	1,013.00	0.00	0.00	775.98	0.00	237.02	77
100-81200-00-3100	Prof Services - ESC	30,000.00	0.00	0.00	23,688.15	0.00	6,311.85	79
100-81200-00-3600	ADVERTISING	1,000.00	0.00	0.00	75.00	0.00	925.00	8
100-81200-00-5210	POSTAGE	300.00	0.00	0.00	8.09	0.00	291.91	3
100-81200-00-5230	TELECOMMUNICATIONS	1,700.00	0.00	0.00	825.06	0.00	874.94	49
100-81200-00-5500	TRAVEL	1,200.00	0.00	0.00	1,400.82	0.00	200.82-	117
100-81200-00-5545	EDUCATION	1,000.00	0.00	0.00	587.16	0.00	412.84	59
100-81200-00-5810	DUES / MEMBERSHIPS	1,120.00	0.00	0.00	1,142.79	0.00	22.79-	102
100-81200-00-6001	OFFICE SUPPLIES	2,000.00	0.00	0.00	2,839.45	0.00	839.45-	142
100-81200-00-6008	FUEL	1,500.00	0.00	0.00	409.45	0.00	1,090.55	27
100-81200-00-6012	BOOKS / SUBSCRIPTIONS	400.00	0.00	0.00	114.24	0.00	285.76	29
Control: 00	Total	62,685.00	0.00	0.00	49,072.49	0.00	13,612.51	78

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-81500-00-2000	OTHER COMMUNITY DEVELOPMENT							
100-81500-00-5605	Rooftop Of Va Cap	38,882.00	0.00	0.00	38,882.00	0.00	0.00	100
100-81500-00-5610	Mt Rogers Pdc	15,926.00	0.00	0.00	14,925.39	0.00	1,000.61	94
100-81500-00-5650	Srec/Ci-Bus Incubator	25,000.00	0.00	0.00	25,000.00	0.00	0.00	100
100-81500-00-5660	Va@Corridor	25,000.00	0.00	0.00	30,667.00	0.00	5,667.00	123
100-81500-00-5670	Regional Facility	51,000.00	0.00	0.00	51,000.00	0.00	0.00	100
100-81500-00-5680	Va Rural Center	1,565.00	0.00	0.00	0.00	0.00	1,565.00	0
100-81500-00-8115	DHCD - EAGLE BOTTOM PROJECT	516,675.00	0.00	0.00	56,720.00	0.00	459,955.00	11
100-81500-00-9500	Industrial Development	0.00	0.00	0.00	6,600.00	0.00	6,600.00	0
100-81500-00-9510	Captial Improvement	250,000.00	0.00	0.00	250,000.00	0.00	0.00	100
Control: 00	Total	924,048.00	0.00	0.00	473,794.39	0.00	450,253.61	51
100-81510-00-0000	ECONOMIC DEVELOPMENT - OE							
100-81510-00-1311	EDA Board Stipend	4,200.00	0.00	0.00	2,550.00	0.00	1,650.00	61
100-81510-00-2100	FICA	322.00	0.00	0.00	195.32	0.00	126.68	61
100-81510-00-9500	Industrial Development	250,000.00	0.00	0.00	92,492.13	0.00	157,507.87	37
Control: 00	Total	254,522.00	0.00	0.00	95,237.45	0.00	159,284.55	37
100-81520-00-0000	AGRICULTURAL ECO DEVELOPMENT-S&W							
100-81520-00-1100	Salaries	75,474.00	0.00	0.00	50,072.92	0.00	25,401.08	66
Control: 00	Total	75,474.00	0.00	0.00	50,072.92	0.00	25,401.08	66
100-81520-00-2000	AGRICULTURAL ECO DEVELOPMENT - OE							
100-81520-00-2100	FICA	5,774.00	0.00	0.00	770.88	0.00	5,003.12	13
100-81520-00-2210	VRS	12,701.00	0.00	0.00	1,693.30	0.00	11,007.70	13
100-81520-00-2300	Health Ins	8,600.00	0.00	0.00	1,336.04	0.00	7,263.96	16
100-81520-00-2700	workers' Comp	1,457.00	0.00	0.00	1,116.08	0.00	340.92	77
100-81520-00-3600	Advertising	300.00	0.00	0.00	190.00	0.00	110.00	63
100-81520-00-5210	Postage	50.00	0.00	0.00	25.50	0.00	24.50	51
100-81520-00-5230	Telecommunications	400.00	0.00	0.00	464.32	0.00	64.32	116
100-81520-00-5250	Special Events Expense (Ag Fair, Etc)	13,500.00	0.00	0.00	12,339.64	0.00	1,160.36	91
100-81520-00-5500	Travel	500.00	0.00	0.00	597.10	0.00	97.10	119
100-81520-00-5545	Education / Training	5,000.00	0.00	0.00	5,500.00	0.00	500.00	110
100-81520-00-5810	Dues / Memberships	100.00	0.00	0.00	0.00	0.00	100.00	0
100-81520-00-6001	Office Supplies	1,500.00	0.00	0.00	359.17	0.00	1,140.83	24
100-81520-00-6008	Fuel	400.00	0.00	0.00	200.23	0.00	199.77	50
100-81520-00-6012	Books & Subscriptions	300.00	0.00	0.00	348.00	0.00	48.00	116
Control: 00	Total	50,582.00	0.00	0.00	24,940.26	0.00	25,641.74	49

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-81520-02-0000	GATE Center Kitchen/Conference							
100-81520-02-1100	Salaries	32,760.00	0.00	0.00	13,567.63	0.00	19,192.37	41
100-81520-02-2100	FICA	2,507.00	0.00	0.00	1,037.97	0.00	1,469.03	41
100-81520-02-2700	Worker's Comp	200.00	0.00	0.00	0.00	0.00	200.00	0
100-81520-02-3600	Advertising	400.00	0.00	0.00	348.00	0.00	52.00	87
100-81520-02-5230	Telecommunications	400.00	0.00	0.00	506.46	0.00	106.46	127
100-81520-02-5500	Travel / Meals	600.00	0.00	0.00	0.00	0.00	600.00	0
100-81520-02-5540	Education / Training	300.00	0.00	0.00	0.00	0.00	300.00	0
100-81520-02-5800	Special Events Expenses	500.00	0.00	0.00	0.00	0.00	500.00	0
100-81520-02-6000	Maintenance	2,500.00	0.00	0.00	377.48	0.00	2,122.52	15
100-81520-02-6005	Cleaning Supplies	4,500.00	0.00	0.00	3,181.53	218.50	1,318.47	71
100-81520-02-6008	Fuel	200.00	0.00	0.00	20.36	0.00	179.64	10
100-81520-02-6014	Miscellaneous Supplies	500.00	0.00	0.00	95.37	0.00	404.63	19
100-81520-02-8101	Equipment	7,520.00	0.00	0.00	6,526.71	3,221.35	993.29	87
100-81520-02-8102	Furniture/Kitchen Equipment	5,500.00	0.00	0.00	3,053.17	159.00	2,446.83	56
Control: 02	Total	57,787.00	0.00	0.00	28,714.68	3,598.85	29,072.32	50
100-81600-00-0000	TOURISM - S&W							
100-81600-00-1300	SALARIES - PART TIME	79,252.00	0.00	0.00	65,192.17	0.00	14,059.83	82
Control: 00	Total	79,252.00	0.00	0.00	65,192.17	0.00	14,059.83	82
100-81600-00-2000	TOURISM - OE							
100-81600-00-2100	FICA	6,063.00	0.00	0.00	4,972.42	0.00	1,090.58	82
100-81600-00-2200		0.00	0.00	0.00	6,045.66	0.00	6,045.66	0
100-81600-00-2300	Health Insurance	8,600.00	0.00	0.00	10,939.63	0.00	2,339.63	127
100-81600-00-3000	Contractual Services	6,600.00	0.00	0.00	5,690.00	0.00	910.00	86
100-81600-00-3500	Promotional Material	26,191.71	0.00	0.00	27,676.26	8,102.95	1,484.55	106
100-81600-00-3600	Advertising	40,325.00	0.00	0.00	37,580.67	0.00	2,744.33	93
100-81600-00-3610	Advertising - Grant Funded - WanderLove	0.00	0.00	0.00	999.99	0.00	999.99	0
100-81600-00-3620	Adversiting - Grant Funded - Art Trail	12,496.42	0.00	0.00	15,061.11	0.00	2,564.69	121
100-81600-00-3630	Adversting - Grant - Share	0.00	0.00	0.00	7,295.00	0.00	7,295.00	0
100-81600-00-3640	Adversting - Grant - Old/New	0.00	0.00	0.00	17,166.00	0.00	17,166.00	0
100-81600-00-3650	Advertising - ARPA Tourism Grant	0.00	0.00	0.00	600.00	600.00	600.00	0
100-81600-00-5210	Postage	640.00	0.00	0.00	208.79	0.00	431.21	33
100-81600-00-5230	Telecommunications	0.00	0.00	0.00	236.74	0.00	236.74	0
100-81600-00-5500	Travel	9,000.00	0.00	0.00	4,733.47	81.36	4,266.53	53
100-81600-00-5810	Dues / Memberships	7,000.00	0.00	0.00	2,360.00	0.00	4,640.00	34
100-81600-00-6001	Office Supplies	1,000.00	0.00	0.00	1,424.21	0.00	424.21	142
100-81600-00-6014	Event Expenditures	6,810.00	0.00	0.00	886.45	0.00	5,923.55	13
Control: 00	Total	124,726.13	0.00	0.00	143,876.40	8,784.31	19,150.27	115

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Payable	Balance YTD	%Used
100-81800-00-2000	AIRPORT - OE							
100-81800-00-7000	Payments	56,600.00	0.00	0.00	56,000.00	0.00	600.00	99
100-81800-00-9100	Debt Service	19,960.00	0.00	0.00	17,198.78	0.00	2,761.22	86
Control: 00	Total	76,560.00	0.00	0.00	73,198.78	0.00	3,361.22	96
100-82400-00-2000	SOIL CONSERVATION - OE							
100-82400-00-7000	District Payments	6,000.00	0.00	0.00	6,000.00	0.00	0.00	100
Control: 00	Total	6,000.00	0.00	0.00	6,000.00	0.00	0.00	100
100-83000-00-1000	AG AGENT - OE							
100-83000-00-1100	Salaries	65,353.00	0.00	0.00	35,071.37	0.00	30,281.63	54
100-83000-00-1300	Salaries (Part-Time)	0.00	0.00	0.00	34,721.64	0.00	34,721.64	0
100-83000-00-2000	Fringe Benefits	23,920.00	0.00	0.00	19,902.43	0.00	4,017.57	83
100-83000-00-2100	FICA	0.00	0.00	0.00	2,643.65	0.00	2,643.65	0
100-83000-00-5500	Travel	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
Control: 00	Total	90,273.00	0.00	0.00	92,339.09	0.00	2,066.09	102
100-83100-00-2000	MULTI-FLORA ROSE - OE							
100-83100-00-8101	Equipment	0.00	0.00	0.00	492.89	0.00	492.89	0
Control: 00	Total	0.00	0.00	0.00	492.89	0.00	492.89	0
100-97000-00-2000	TRANSFERS/NON-DEPARTMENTAL OE							
100-97000-00-7000	BRCEDA / wildwood	106,000.00	0.00	0.00	106,800.00	0.00	800.00	101
100-97000-00-7010	VJCCCA	290,000.00	0.00	0.00	0.00	0.00	290,000.00	0
100-97000-00-9300	Transfer	310,000.00	0.00	0.00	0.00	0.00	310,000.00	0
Control: 00	Total	706,000.00	0.00	0.00	106,800.00	0.00	599,200.00	15
Fund: 100	General Fund Budgeted Total	28,519,512.35	0.00	531.97	23,513,805.67	318,356.65	5,005,174.71	82
Fund: 100	General Fund Non-Budgeted Total	0.00	0.00	0.00	0.00	0.00	0.00	0
Fund: 100	General Fund Total	28,519,512.35	0.00	531.97	23,513,805.67	318,356.65	5,005,174.71	82
Final Budgeted		28,519,512.35	0.00	531.97	23,513,805.67	318,356.65	5,005,174.71	82
Final Non-Budgeted		0.00	0.00	0.00	0.00	0.00	0.00	0
Final Total		28,519,512.35	0.00	531.97	23,513,805.67	318,356.65	5,005,174.71	82



Minutes  
Broadband Committee  
Grayson County Government  
April 16, 2023

Attendees:

John Fant, Chair  
Michael Clemons  
Adam Blankenship  
Michelle White  
Mitch Smith  
Mason Gregg, MRPDCIII  
Mary Thomas  
Sandie Terry  
Ammar Alomari  
Ernest Ochoa

Items Discussed:

1. Fiber System Update - 166 fiber installs to date, an increase of 24 customers in April
  - OLTs 1,2, 3, 4, 5, 10, 12 lite and ready to serve customers. OLT 6 completed and testing should be finished by the middle of May. OLTs 7, 8, 9 in testing.
  - 98 drops have been completed but not connected
  
2. Wireless System Update
  - 8 towers in process, 2 are operational serving 42 customers
  - **Adam to provide Revels with addresses for each of the towers**
  - Total towers in the plan is 26 Pole towers and 10 additional towers. No additional land leases are negotiated at this time. Percentage of planned towers in process 22%. Percentage operational 5%.
  - **Adam agreed to provide the estimated number of customers available to be served by tower location.**

**Adam Blankenship agreed to provide the spreadsheet that Michelle updates each month with customer contacts and connection status to Mr Revels before each monthly meeting going forward.**

3. Co-location of Gigabeam Assets on Wired Road Towers

Gigabeam has expressed interest in locating their equipment on existing Wired Road towers to eliminate the need to build their own towers. There are three in the county that are of interest. John Fant, as a board member of the Wired Road organization, is bringing this up to the board and feels that it will be favorably received. He made it clear that Gigabeam will be responsible for negotiating a lease agreement directly with the Wired Road management. Michael also stated that Gigabeam is not interested in sharing their network with the Wired Road.

It was also discussed that an assessment of each tower should be accomplished before any equipment is installed to make sure 911 assets and Gigabeam assets can co-exist on the poles without creating structural issues. Mr Fant asked for Adam Blankenship, Tom Revels, and Paul Hoyle to meet to discuss this issue. **Mr. Revels is to coordinate this meeting.**

4. Mr Revels stated that in an email, DHCD stated that the county as the Grantee is responsible for “certifying passing” reported by Gigabeam on the monthly reports. Micheal Clemons said that they have way to do this and **Adam Blankenship agree to meet with Mr Revels to educate him on this is done.**

5. Mr Fant asked what process is followed to create the WAN for government entities, as called for in the current contract agreement between Gigabeam and the County. Adam Blankenship stated that these entities are brought into the WAN network as the area in which they are located is brought up live in the Gigabeam system.

6. **Next meeting will be held on May 24<sup>th</sup> at 1:00 pm.**

The being no further business the meeting was adjourned.

**Minutes prepared by: Thomas R. Revels, Project Manager**



## **Building Official**

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129 Davis Street  
P.O. Box 217  
Independence, Virginia 24348  
(276) 773-2322  
(276) 236-8149  
FAX: (276) 773-3673

April 28, 2023

Grayson County Board of Supervisors  
PO Box 217  
Independence, VA 24348

For the month of April, the Building Official's Office has completed the following actions:

- 138 Building Inspections
- 49 Building Permits Issued
- 61 Final Inspections
- 3 Certificates of Occupancy Issued
- 0 Mobile Home Permit Issued

Respectfully,

Chris Davis  
Building Official  
bk



## *Finding a way...*

**April 2023**

### **Older Americans Month May 2023**

**“Aging Unbound”**— Every May the Administration for Community Living leads the national observance of Older Americans Month, which recognizes the contributions of older adults across the nation. This year's theme is “Aging Unbound.” This theme promotes flexible thinking about aging and how we all benefit when older adults remain independent, engaged and included.

### **Senior Farmers Market Nutrition Program 2023**

District Three is accepting Farm Fresh applications. Applications are available via mail or by calling the offices of District Three Governmental Cooperative. Seniors may call 276-783-2598 in the Marion area or 1-866-820-2646 (toll-free) or visit our website at [www.district-three.org](http://www.district-three.org) to request an application.

This program is designed to help improve senior nutrition while helping local farmers to sell their produce. Each individual enrolled will receive \$50 in special-purpose checks that can be redeemed only for fresh, locally-grown produce with participating farmers and markets. The checks will be mailed to eligible recipients sometime in June. Seniors must apply each year for this program.

To enroll, a person must be age 60 or older, have an income at or below 185% of the federal poverty level, and live in the service area which includes the counties of Bland, Carroll, Grayson, Smyth, Washington, and Wythe and the cities of Bristol and Galax, Virginia.

Eligible applicants will be enrolled in the order that applications are received. Participation is limited and is on a first-come, first-serve basis. Applicants are notified by mail (at the address listed on their application) whether they have been approved or denied.

This is a program sponsored by the U. S. Department of Agriculture, Virginia Division for Aging and Rehabilitative Services, District Three Governmental Cooperative and local governments.

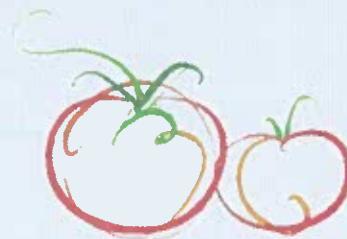
Below are the 2023 income limits for the program:

**SIZE OF FAMILY UNIT**

1  
2

**MONTHLY INCOME**

\$ 2,248  
\$ 3,040



## Fiscal Year 2024 Budget Work Underway



District Three Senior Services is soliciting suggestions as it begins work on its annual Area Plan for Aging Services. The new plan, to take effect in October, will allocate resources for services provided under the Older Americans Act. The first draft of the District Three budget will not be available until state funding sources release “planning figures” later in the spring.

District Three’s Mountain Lynx Transit has not yet received draft budget figures from the Department of Rail and Public Transportation.

With a current budget of about \$7 million in operating funds, District Three provides aging and public transportation services with federal, state and local support. The largest programs include Home Delivered Meals (also known as Meals-on-Wheels), Congregate Meals, Care Management, Guardianship, and Transportation.

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

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

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

## Senior Days Being Scheduled

Confirmation of Senior Days throughout the district are beginning to come in. The Smyth Senior day has been set for May 25<sup>th</sup> at the Chilhowie Park and will begin at 10:00 AM. The Wythe/Bland Senior Day is scheduled for June 15<sup>th</sup> at Withers Park in Wytheville, and will be from 10:30 AM to 2:00 PM. Other localities are working to confirm dates for events in their area.



Senior Days are coordinated by committees comprised of agencies that serve older Virginians. These events are designed to honor our seniors and provide them with a day of fun activities, entertainment, vendors, and food. These events also provide a means to gather vital information about services available to seniors in the community.



## Public Health Emergency Set to End

Many programs, such as SNAP and Medicaid are going back to pre-pandemic levels of service. The Public Health Emergency (PHE) allowed for some flexibility in funding, especially in the agency's Nutrition programs. Expanded guidelines provided the ability to sponsor the Meal Voucher Program (MVP) as well as purchase extra boxed meals for congregate site members. The end of the Public Health Emergency will signal the end to these special services.



Seniors will receive their last food box and meal voucher delivery in April. Seniors will have until May 11th to use their meal voucher cards. District Three has reimbursed 8,392 meals this fiscal year through the Meal Voucher Program. A total of nine Food City locations in our region participate in the Meal Voucher Program (MVP).

The number one goal of the Congregate Meals program is to support and strengthen seniors with nutritious meals and provide an atmosphere that is full of fun, games, and happy memories.

## Public Guardianship Program Adds Participants

The Guardianship program currently serves 121 individuals in ten counties and three cities. Several clients are on the docket for court hearings and additional clients are awaiting court dates.

The Guardianship Program has planned a "Meet the Guardians" event at the Crossroads Institute, 1117 E. Stuart Drive, Galax, Virginia on May 11 from 1:00-3:00 PM. This will be an opportunity for clients, providers, and Guardianship staff to get to know one another and share valuable resources. Some new guardians have recently been employed, so this will be a good opportunity for everyone to get to know our team. If you are in the area and would like to stop by, please do so and enjoy some good food and some time with our staff. We look forward to seeing you there!

## Care Coordination Program to Participate in the Senior Cool Care Program.



Care Coordination will once again participate in the Senior Cool Care Program to offer air conditioners and fans to clients in need. The program is scheduled begin in June. Dominion Energy is partnering again with the Department for Aging and Rehabilitative Services (DARS) to fund the Senior Cool Care Program in 2023.

Care Managers continue to expand their caseloads to allow more seniors access to services. Intake information is collected by phone, after which home visits are scheduled. If you have any questions or concerns, please call 276-783-8157 for the Marion office or 276-236-5228 for the Galax office to speak with a Care Manager or the In-Home Services Director.

## Chore Program Sees an Increase in Service Requests

The Chore crew is working diligently to meet the needs of those on the wait-list for in-home services. With summer fast approaching, staff is seeing an increase in the need for ramp repairs, requests for ramp construction, and the need for minor porch repairs.



The Chore Supervisor will contact those that have been approved and schedule a time to visit and assess service needs.

The Chore crew is also taking applications for a part-time position to join the crew. If you have any questions or would like to join our team, please contact Emma Walbroehl, In-Home Services Director at 276-783-8157.

## Home Delivered Meals Program Annual Survey

This month, each Home Delivered Meals participant received a District Three Farm Fresh application, Nutrition Education brochures, and materials from the Senior Medicare Patrol (SMP) program.

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

Home Delivered Meals will be adding two more routes that are needed to serve a growing number of participants in Smyth County. This brings the total to 22 total routes that are ran bi-weekly across the six counties and two major cities in the service area.

## Mountain Lynx Transit



Mountain Lynx Transit recently welcomed new Transportation Director, Melanie Fleenor.

The Wytheville office has moved to the Mountain View Square shopping center near Rural King. The new address for the Wytheville office is 1480 E. Main Street #402, Wytheville, VA 24382.

Transit drivers, Bonnie Parsons and Darlene Griffey, will be competing in the 2023 Community Transportation Association of Virginia Rodeo in Fishersville, VA at the end of April. Area Supervisor, Barry Tickle, will serve as a judge at the event.

DRPT has offered 11 rural transit agencies the opportunity to be a part of their FFY23 FTA Buses and Bus Facilities discretionary grant application. If awarded, this grant opportunity will enable Mountain Lynx Transit to replace 5 vehicles with the local match requirement lowered from 4% to 2%.



## PERSONNEL NOTES

**Employees leaving the agency:** Sissy Frye, Respite Care Coordinator; Dennis Frye, Home Delivered Meals Driver; Kenny Perkins, Transit Driver; Julian Rowland, Transit Driver; Lenora Billings, Transit Driver; Patricia Semones, Homemaker; Ronnie Johnson, Transit Driver; Harry Bowers, Transit Driver; James Gilbert, Transit Driver; Deloris Terry, Transit Driver

**Employees joining the agency:** Kathy Cressel, Homemaker; Lisa Stacy, Homemaker; Annette Shuler, Homemaker; Daniel Parker, Home Maintenance Coordinator; Renee Rotenberry, Substitute Facilities Assistant; Robert McCarter, Transit Driver; Charlie Stamper, Transit Driver; Jean Palfrey, Transit Driver; William McCollian, Transit Driver; Bonnie Parsons, Transit Driver; Melanie Fleenor, Director of Transportation; Stephen Elliot, Home Delivered Meals Driver



### District Three Events Calendar:

April 20	Smyth County Student Government Day
May 8-9	Virginia Governor's Conference on Aging, Richmond, VA
May 12	Advisory Council on Aging Services, 10 a.m., Marion Office
May 15	Congregate Staff Annual Training, Marion office
May 18	Board of Commissioners, 6 p.m., Marion Office
May 25	Smyth County Senior Day, Chilhowie Park, 10 a.m.
May 29	Memorial Day Holiday
June 7	Long Term Care Meeting, Marion Office
June 8	Virginia Transit Liability Pool Meeting, Richmond, VA
June 9	Elder Abuse Conference, VHCC Higher Ed Center, Abingdon, VA
June 13	Safety Committee Meeting, Marion office
June 15	World Elder Abuse Awareness Day
June 15	Wythe/Bland Senior Day, Withers Park, Wytheville, 10:30 a.m.
June 16	5 Bridges Wellness Fair, Hungry Mother State Park 10:00 a.m.

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*District Three Governmental Cooperative, operating as District Three Senior Services and District Three Public Transit, receives funding from the U S Administration on Community Living, the Federal Transit Administration, and other federal sources; the Virginia Department for Aging and Rehabilitative Services, the Department of Rail and Public Transportation, and other state sources; the six counties, two cities and three major towns in Virginia's third planning district, as well as contributions and other community sources. In compliance with appropriate state and federal statutes, the agency does not discriminate in admission to programs or activities, or in employment opportunities. If you feel you have been discriminated against you have a right to file a complaint with the agency by calling (276) 783-8157.*





Grayson County Senior Advocacy Committee Meeting  
Board of Supervisors' Room  
March 31, 2023 11:00 am

D R A F T

In attendance:

John Fant, Grayson County Board of Supervisors [jfant@graysoncountyva.gov](mailto:jfant@graysoncountyva.gov) (276) 768-9466

Dan Boyer, Transportation Senior Advisory [jetmail@embarqmail.com](mailto:jetmail@embarqmail.com) (276) 233-6990

Kathy Cole [colekathy4@gmail.com](mailto:colekathy4@gmail.com) (276) 266-1303

Amelia Bland Waller [wideopenskye@gmail.com](mailto:wideopenskye@gmail.com) (276) 781-8421

Linda Tompkins [lhtompkins@gmail.com](mailto:lhtompkins@gmail.com) (276) 233-0202 text

Nancy Liebrecht [nancyjlie@gmail.com](mailto:nancyjlie@gmail.com) (276) 233-6991

Fayma Nye [faymanyen@gmail.com](mailto:faymanyen@gmail.com) (704) 661-7840

Vicky Novak [vreesling@graysoncountyva.gov](mailto:vreesling@graysoncountyva.gov) (276) 235-8526

The meeting was called to order by John Fant.

Meeting report of February 24 meeting was approved.

introduction of Vicky Novak .

Dan Boyer reported on the "Friendship Café" community meals held around the county for seniors 60 and older. Once each week an event is held from 9 am to 12:30 in either Independence, Fries, Galax, or Mt. Rogers. Independence meals are held on Tuesdays, at the VFW Club, 115 Klondike Road. Meals are prepared and paid for by District III in Marion, and delivered to the respective location.

There was discussion of our committee members attending the events, and using the opportunities to inform those present of potential benefits they could receive. Dan Boyer reminded the committee that anyone can learn about whatever benefits seniors 60 and older may qualify for by calling District III. Dan clarified for the committee, that District III funding comes from federal sources while Galax program funding is local.

On the subject of funding, Kathy Cole reported that Grayson Landcare has some mini-grants available in the \$500 range that might be used for small events and/or activities to benefit seniors. She also suggested that District III is ready to retire two buses with odometer readings of 100,000+, and an additional bus deemed to be "excess." There may be an opportunity to acquire some of them, and fill more than one dire need for transportation in the county. Vicky Novak reported that transportation is a regular and recurring issue for her clients required to do community service, many of whom do not have license to drive.

Linda Tompkins, who volunteers with Food Independence, reported that 370 food boxes were distributed at the end of March, and the numbers continue to grow. She suggested that a small flier could be added to each box as a way of letting people know how to find out about possible benefits.

There was further discussion of potential ways to get the word out to the community. John Fant recalled a time when local religious ministers met regularly as a group, and coordinated outreach efforts. Kathy Cole raised the idea of using free meals served at churches as opportunities to share information.

There was discussion of Federally Qualified Health Clinics (FQHC.) Tri-Area Health Clinic in Laurel Fork will expand their services to include drug prescription drop-off and pick-up. The Grant Health Clinic already offers that service, which enables those in remote areas of the county to avoid having to drive long distances to have prescriptions filled. The Fries clinic and pharmacy is close to opening, and has been delayed by staffing problems.

The Baywood study is still pending, although the grant has been secured. The study will require a consultant, since Grayson County does not have staff for that.

There was discussion of our next meeting, and it was determined that it would be a “working” meeting, without a pre-determined agenda. That meeting will be held on April 28, at 11:00. Amelia Waller will secure the G.A.T.E. center if it is available.

The meeting ended at 12:15.



## Planning and Zoning

March / April 2023

### PLANNING

- Planning Commission met on March 21<sup>st</sup> during a regular scheduled meeting to discuss and review renewable energy code language and review Green Infrastructure maps prior to creation of renewable energy polices and regulations.
- Planning Commission met on April 18<sup>th</sup> held a joint workshop meeting with the Berkley Group to review revised renewable energy polices and regulations. Additional revisions was requested, a final review will be held during the May meeting.
- Planning Commission will begin updating the zoning ordinance regulations with minor amendments to definitions and begin chapter revisions of the Comp Plan as it relates to updated demographics and reviewing for necessary changes in chapters 1-13.
- Approved Hurtt and Profit to begin environmental and engineering drawings for the new Rec Park road and entrance.
- Applied for grant funding to the Department of Conservation and Recreation for funds to establish the parking lot at Powerhouse Falls.
- Staff set up and attended the SWVA Housing Summit on April 26, 2023 at the Wytheville Meeting Center.

### ZONING

- Reviewed and approved eighteen zoning permits for March and twenty-one for April. Of those in March and April nine (9) were for new single family dwellings. An itemized report below is attached for additional information.
- Reviewed and approved approximately twenty surveys for recording and assisted the general public with multiple zoning and subdivision questions.



APRIL

<b>Permit Summary Report by Structure Type</b>													
<b>Permit Date 04/01/2023 TO 04/30/2023</b>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Row Total
Agricultural Use Building	0	0	0	2	0	0	0	0	0	0	0	0	2
Double Wide Mobile Home	0	0	0	3	0	0	0	0	0	0	0	0	3
Garage	0	0	0	1	0	0	0	0	0	0	0	0	1
Modular	0	0	0	1	0	0	0	0	0	0	0	0	1
NULL VALUE	0	0	0	2	0	0	0	0	0	0	0	0	2
Pool	0	0	0	1	0	0	0	0	0	0	0	0	1
Shelter	0	0	0	2	0	0	0	0	0	0	0	0	2
Single Family Dwelling	0	0	0	5	0	0	0	0	0	0	0	0	5
Slab	0	0	0	2	0	0	0	0	0	0	0	0	2
Utility/Storage Building	0	0	0	1	0	0	0	0	0	0	0	0	1
Work Shop	0	0	0	1	0	0	0	0	0	0	0	0	1
<b>Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>

Respectfully,

Jada C Black  
Director of Planning & Zoning

**MINUTES  
REGIONAL CIGARETTE BOARD  
MOUNT ROGERS PDC  
MARION, VIRGINIA  
1/25/23  
12:00 p.m.**

---

The Regional Cigarette Board met Wednesday, January 25, 2023 at Mount Rogers PDC conference room at 12pm.

**Call to Order:**

The meeting was called to order by Stephen Bear.

**Members Present:**

Members of the Regional Cigarette Board present:

Aaron Sizemore, Coordinator; Jason Childers; Stephen Bear, Chairman; John Clark; Todd Young (for Brian Martin); Shawn Utt; Brian Freeman.

- Also present Mike Hounshell, Cigarette Inspector; Stephanie Patton, Office Manager MRPDC

**Members Absent:**

Eric Workman; Tyler Kirtner; Jonathan Sweet; Bill Rush; Brian Martin

**Minutes 10.26.22 Meeting**

Upon a motion made by Shawn Utt, seconded by Brian Freeman and unanimously carried, the minutes from the 10.26..22 meeting were approved as presented.

**Cigarette Inspector Update**

Mike Hounshell presented the Board with an update. (See attached)

-Discussion on sale of seized cigarettes (see attached)

Upon a motion by Brian Freeman, seconded by Jason Childers and unanimously carried, the MRCTB authorized the sale of seized cigarettes in compliance with state laws.

**Financial Report and Review of Locality Disbursements**

Aaron Sizemore and Mike Hounshell reviewed the locality disbursements. (See attached)

**Other:**

**Addendum Items:**

**-Secondary Signer for Disbursements:** Upon a motion by Brian Freeman, seconded by Jason Childers and unanimously carried, the MRCTB added Shawn Utt, Smyth County Administrator, in place of Stephen Bear, Chair, as a third signatory on the business checking account, making the three (3) signatories, Aaron Sizemore, Administrator; Bill Rush, Treasurer; and Shawn Utt, Smyth County Administrator, at First Community Bank.

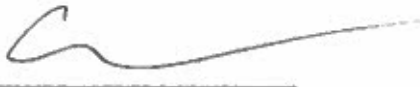
**-Financial Reporting – F/Y or Calendar Year:** After discussion from the Board, it was the consensus of the Board that the financial reporting would be based on the calendar year and not the Fiscal Year.

**-Officer Elections –** After discussion from the Board, it was the consensus of the Board that the Officer Elections be conducted each Fiscal Year not calendar year.

**-MRPDC Contract Renewal –** Upon a motion by Shawn Utt, seconded by Todd Young and unanimously carried, the Board voted to pay MRPDC 5% instead of \$37,500 quarterly. Instead of the initial agreement to pay MRPDC \$150,000/year it will be 5% of the total amount taken in.

The next meeting will be April 26, 2023 at noon.

Having no further items to discuss, the Board adjourned at 1:10 pm.



Aaron Sizemore, Administrator



Stephanie Patton, Secretary





**GRAYSON COUNTY SHERIFF'S OFFICE**

Richard A. Vaughan  
Sheriff

122 Davis Street ♦ P.O. Box 160  
Independence, Virginia 24348

(276) 773-3241  
Fax (276) 773-2586

To: Grayson County Board of Supervisors  
From: Richard A. Vaughan  
Sheriff of Grayson County  
Date: May 1, 2023  
Subject: Activity Report, April 2023

For your information, the following indicates a summary of our activities for the month of April 2023.

If I can provide any further information, please let me know. Thank you.

<b>Activity</b>	<b>April</b>
Calls for Service	880
ACO Calls for Service	41
Citations Issued	9
Warnings	19
Investigations & Follow Ups	205
Criminal Warrants Served	98
Civil Papers Served	277

<b>Activity</b>	<b>April</b>
Church Checks	258
Closed Business Checks	1,726
Open Business Checks	324
Directive Patrols	230
First Response/Rescue Assist	2

RAV/ks