

CARROLL COUNTY EMERGENCY SERVICES

EMS CALLS RESPONSE SUMMARY

County-Wide Summary

Month	GRAND TOTAL ANSWERED CALLS ALL AGENCIES	CCFR Total Dispatched	CCFR 911	Inter- Facility Transports	Returns to SNF / Homes	Total of Volunteer Calls Dispatched	Total Volunteer Calls Unable to Respond	Total Answered with CCFR Assist	Total Answered without CCFR Assist	% Missed Calls by all Volunteers Combined
Jan-21	366	282	278	1	3	146	59	16	71	40%
Feb-21	370	240	239	0	1	129	51	13	65	40%
Mar-21	0	0	0	0	0	0	0	0	0	0%
Apr-21	0	0	0	0	0	0	0	0	0	0%
May-21	0	0	0	0	0	0	0	0	0	0%
Jun-21	0	0	0	0	0	0	0	0	0	0%
Jul-21	0	0	0	0	0	0	0	0	0	0%
Aug-21	0	0	0	0	0	0	0	0	0	0%
Sep-21	0	0	0	0	0	0	0	0	0	0%
Oct-21	0	0	0	0	0	0	0	0	0	0%
Nov-21	0	0	0	0	0	0	0	0	0	0%
Dec-21	0	0	0	0	0	0	0	0	0	0%
2021 TOTAL	736	522	517	1	4	275	110	29	136	0%

Laurel Rescue

Month	Total Dispatched	Total Answered w/o Assistance	Total Answered w/ CCFR Assistance	Total Not Answered	% Answered Without Assistance	% Calls Answered With and Without Assistance
Jan-21	38	11	7	20	29%	47%
Feb-21	28	5	5	18	18%	36%
Mar-21	0	0	0	0	0%	0%
Apr-21	0	0	0	0	0%	0%
May-21	0	0	0	0	0%	0%
Jun-21	0	0	0	0	0%	0%
Jul-21	0	0	0	0	0%	0%
Aug-21	0	0	0	0	0%	0%
Sep-21	0	0	0	0	0%	0%
Oct-21	0	0	0	0	0%	0%
Nov-21	0	0	0	0	0%	0%
Dec-21	0	0	0	0	0%	0%
2021 TOTAL	66	16	12	38	74%	8%

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

Fries Fire & Rescue 19
Galax Grayson EMS 14

Laurel Fork Rescue

Month	Total Dispatched	Total Answered w/o Assistance	Total Answered w/ CCFR Assistance	Total Not Answered	% Answered Without Assistance	% Calls Answered With and Without Assistance
Jan-21	24	0	0	24	0%	0%
Feb-21	23	0	0	23	0%	0%
Mar-21	0	0	0	0	0%	0%
Apr-21	0	0	0	0	0%	0%
May-21	0	0	0	0	0%	0%
Jun-21	0	0	0	0	0%	0%
Jul-21	0	0	0	0	0%	0%
Aug-21	0	0	0	0	0%	0%
Sep-21	0	0	0	0	0%	0%
Oct-21	0	0	0	0	0%	0%
Nov-21	0	0	0	0	0%	0%
Dec-21	0	0	0	0	0%	0%
2021 TOTAL	47	0	0	47	0%	0%

Pipers Gap Rescue

Month	Total Dispatched	Total Answered w/o Assistance	Total Answered w/ CCFR Assistance	Total Not Answered	% Answered Without Assistance	% Calls Answered With and Without Assistance
Jan-21	84	60	9	15	71%	82%
Feb-21	78	60	8	10	77%	87%
Mar-21	0	0	0	0	0%	0%
Apr-21	0	0	0	0	0%	0%
May-21	0	0	0	0	0%	0%
Jun-21	0	0	0	0	0%	0%
Jul-21	0	0	0	0	0%	0%
Aug-21	0	0	0	0	0%	0%
Sep-21	0	0	0	0	0%	0%
Oct-21	0	0	0	0	0%	0%
Nov-21	0	0	0	0	0%	0%
Dec-21	0	0	0	0	0%	0%
2021 TOTAL	162	120	17	25	40%	0%

CARROLL COUNTY EMERGENCY SERVICES

FIRE CALLS RESPONSE SUMMARY

County-Wide Summary

Month	Total Calls Dispatched	Structure Fires	Vehicle Fires	Brush Fires	MVC	Other
Jan-21	45	14	1	3	19	8
Feb-21	52	10	4	5	16	17
Mar-21	0	0	0	0	0	0
Apr-21	0	0	0	0	0	0
May-21	0	0	0	0	0	0
Jun-21	0	0	0	0	0	0
Jul-21	0	0	0	0	0	0
Aug-21	0	0	0	0	0	0
Sep-21	0	0	0	0	0	0
Oct-21	0	0	0	0	0	0
Nov-21	0	0	0	0	0	0
Dec-21	0	0	0	0	0	0
2021 TOTAL:	97	24	5	8	35	25

Note:

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

Cana Fire Department

Month	Total Calls Dispatched	Structure Fires	Vehicle Fires	Brush Fires	MVC	Other
Jan-21	14	5	0	2	4	3
Feb-21	26	2	4	1	9	10
Mar-21	0	0	0	0	0	0
Apr-21	0	0	0	0	0	0
May-21	0	0	0	0	0	0
Jun-21	0	0	0	0	0	0
Jul-21	0	0	0	0	0	0
Aug-21	0	0	0	0	0	0
Sep-21	0	0	0	0	0	0
Oct-21	0	0	0	0	0	0
Nov-21	0	0	0	0	0	0
Dec-21	0	0	0	0	0	0
2021 TOTAL:	40	7	4	3	13	13

Laurel Fork Fire Department

Month	Total Calls Dispatched	Structure Fires	Vehicle Fires	Brush Fires	MVC	Other
Jan-21	3	0	0	0	3	0
Feb-21	5	2	0	2	0	1
Mar-21	0	0	0	0	0	0
Apr-21	0	0	0	0	0	0
May-21	0	0	0	0	0	0
Jun-21	0	0	0	0	0	0
Jul-21	0	0	0	0	0	0
Aug-21	0	0	0	0	0	0
Sep-21	0	0	0	0	0	0
Oct-21	0	0	0	0	0	0
Nov-21	0	0	0	0	0	0
Dec-21	0	0	0	0	0	0
2021 TOTAL:	8	2	0	2	3	1

Hillsville Fire Department

Month	Total Calls Dispatched	Structure Fires	Vehicle Fires	Brush Fires	MVC	Other
Jan-21	28	9	1	1	12	5
Feb-21	21	6	0	2	7	6
Mar-21	0	0	0	0	0	0
Apr-21	0	0	0	0	0	0
May-21	0	0	0	0	0	0
Jun-21	0	0	0	0	0	0
Jul-21	0	0	0	0	0	0
Aug-21	0	0	0	0	0	0
Sep-21	0	0	0	0	0	0
Oct-21	0	0	0	0	0	0
Nov-21	0	0	0	0	0	0
Dec-21	0	0	0	0	0	0
2021 TOTAL:	49	15	1	3	19	11

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

Fries Fire Department 1
Galax Fire Department 5



CPAs | CONSULTANTS

ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Date: March 26, 2021

Memorandum to: Jolena Young, Coordinator
Twin County E-911 Commission

From: Corbin Stone, CPA

Regarding: Audit Recommendations

In planning and performing our audit of the financial statements of the Commission for the year ended June 30, 2020, we considered the Commission's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving 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.

Annual Disclosure Forms:

Annual disclosure forms (economic interest forms) were not completed by one Board Member. In the future, all Board Members should complete the applicable form(s) and submit same by the statutory deadline.

BLACKSBURG OFFICE:
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CONTACT:
Corbin Stone, CPA
Member
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TWIN COUNTY E-911 REGIONAL COMMISSION

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2020

Board of Directors

Dr. Thomas W. Littrell, Chairman

Mike Hash, Vice Chairman

Keith Barker, Secretary/Treasurer

Martin Warr

Ronald Newman

Paul Hoyle

Jolena Young, E-911 Coordinator

TWIN COUNTY E-911 REGIONAL COMMISSION
FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
<hr/>	
FINANCIAL SECTION	
<hr/>	
Independent Auditors' Report	1-3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Exhibit 1 - Statement of Net Position	4
Exhibit 2 - Statement of Activities	5
Fund Financial Statements:	
Exhibit 3 - Balance Sheet - Governmental Fund	6
Exhibit 4 - Reconciliation to the Balance Sheet of Governmental Fund to the Statement of Net Position	7
Exhibit 5 - Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	8
Exhibit 6 - Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	9
Notes to Financial Statements	10-40
Required Supplementary Information:	
Exhibit 7 - Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual	41
Exhibit 8 - Schedule of the Commission's Proportionate Share of the Net Pension Liability - Pension Plan	42
Exhibit 9 - Schedule of Employer Contributions - Pension Plan	43
Exhibit 10 - Notes to Required Supplementary Information - Pension Plan	44
Exhibit 11 - Schedule of the Commission's Proportionate Share of the Total Health Insurance OPEB Liability	45
Exhibit 12 - Notes to Required Supplementary Information - Health Insurance OPEB	46
Exhibit 13 - Schedule of Employer's Share of Net OPEB Liability - Group Life Insurance (GLI) Plan	47
Exhibit 14 - Schedule of Employer Contributions - Group Life Insurance (GLI) Plan	48
Exhibit 15 - Notes to Required Supplementary Information - Group Life Insurance (GLI) Plan	49
<hr/>	
COMPLIANCE SECTION	
<hr/>	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	50-51
Schedule of Findings and Responses	52

FINANCIAL SECTION



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

Independent Auditors' Report

To the Honorable Members of the Board
Twin County E-911 Regional Commission
Galax, Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Twin County E-911 Regional Commission, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Twin County E-911 Regional Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Authorities, Boards, and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Twin County E-911 Regional Commission, as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Restatement of Beginning Balances

As described in Note 11 to the financial statements, in 2020, the Twin County E-911 Regional Commission restated beginning balances to reflect the transition from cash basis to modified accrual/full accrual. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and schedules related to pension and OPEB funding on pages 41 and 42-49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 2, 2021, on our consideration of the Twin County E-911 Regional Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Twin County E-911 Regional Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Twin County E-911 Regional Commission's internal control over financial reporting and compliance.

Robinson, Faener, Cox Associates

Blacksburg, Virginia
March 2, 2021

Basic Financial Statements

Twin County E-911 Regional Commission
Statement of Net Position
June 30, 2020

ASSETS

Current assets:

Cash and cash equivalents	\$ 738,272
Accounts receivable	60,117
Prepaid expenses	<u>164,163</u>
Total current assets	\$ <u>962,552</u>

Noncurrent assets:

Capital assets (net of accumulated depreciation):

Machinery and equipment	\$ <u>227,715</u>
Total noncurrent assets	\$ <u>227,715</u>

Total assets	\$ <u>1,190,267</u>
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DEFERRED OUTFLOWS OF RESOURCES

Pension related items	\$ 60,454
OPEB related items	<u>13,380</u>
Total deferred outflows of resources	\$ <u>73,834</u>

LIABILITIES

Current liabilities:

Accounts payable	\$ 47,862
Unearned grant revenue	101,510
Compensated absences - current portion	<u>25,869</u>
Total current liabilities	\$ <u>175,241</u>

Noncurrent liabilities:

Compensated absences - net of current portion	\$ 6,467
Net pension liability	123,027
Net OPEB liabilities	<u>64,856</u>

Total noncurrent liabilities	\$ <u>194,350</u>
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Total liabilities	\$ <u>369,591</u>
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DEFERRED INFLOWS OF RESOURCES

Pension related items	\$ 34,981
OPEB related items	<u>4,260</u>
Total deferred inflows of resources	\$ <u>39,241</u>

NET POSITION

Investment in capital assets	\$ 227,715
Unrestricted	<u>627,554</u>
Total net position	\$ <u><u>855,269</u></u>

The accompanying notes to financial statements are an integral part of this statement.

Twin County E-911 Regional Commission
Statement of Activities
For the Year Ended June 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Changes in</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Net Position</u>
					<u>Primary Government</u>
					<u>Governmental</u>
					<u>Activities</u>
Primary Government:					
Governmental activities:					
Public safety	\$ 983,263	\$ -	\$ 239,870	\$ -	\$ (743,393)
Total governmental activities	\$ 983,263	\$ -	\$ 239,870	\$ -	\$ (743,393)
Total Primary Government	\$ 983,263	\$ -	\$ 239,870	\$ -	\$ (743,393)
General revenues:					
Contributions				\$	655,859
Unrestricted revenues from use of money and property					6,503
Miscellaneous					605
Total general revenues				\$	662,967
Change in net position				\$	(80,426)
Net position - beginning, as restated					935,695
Net position - ending				\$	855,269

The notes to the financial statements are an integral part of this statement.

Twin County E-911 Regional Commission
Balance Sheet
Governmental Funds
June 30, 2020

Assets	<u>General Fund</u>
Current assets:	
Cash and cash equivalents	\$ 738,272
Accounts receivable	60,117
Prepaid items	<u>164,163</u>
Total assets	\$ <u>962,552</u>
Liabilities	
Current liabilities:	
Accounts payable	\$ 47,862
Unearned grant revenue	<u>101,510</u>
Total liabilities	\$ <u>149,372</u>
Fund Balance	
Nonspendable - Prepaid items	\$ 164,163
Unassigned	<u>649,017</u>
Total fund balance	\$ <u>813,180</u>
Total liabilities and fund balance	\$ <u><u>962,552</u></u>

The accompanying notes to financial statements are an integral part of this statement.

Twin County E-911 Regional Commission
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2020

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances per Exhibit 3 - Balance Sheet	\$	813,180
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Machinery and equipment	\$	227,715
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Deferred outflows of resources are not available for pay for current-period expenditures and, therefore, are not reported in the funds.

Pension related items	\$	60,454	
OPEB related items		13,380	73,834

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

Compensated absences	\$	(32,336)	
Net pension liability		(123,027)	
Net OPEB liabilities		(64,856)	(220,219)

Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.

Pension related items	\$	(34,981)	
OPEB related items		(4,260)	(39,241)

Net position of governmental activities	\$	855,269
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The notes to the financial statements are an integral part of this statement.

Exhibit 5

Twin County E-911 Regional Commission
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2020

	General Fund
Revenues:	
Local contributions	\$ 655,859
Interest income	6,503
Miscellaneous income	605
Revenue from the Commonwealth	<u>239,870</u>
Total revenues	\$ <u>902,837</u>
Expenditures:	
Public safety	\$ <u>894,731</u>
Total expenditures	\$ <u>894,731</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>8,106</u>
Change in fund balance	\$ 8,106
Fund balance, beginning of year, as restated	<u>805,074</u>
Fund balance, end of year	\$ <u><u>813,180</u></u>

The accompanying notes to financial statements are an integral part of this statement.

Twin County E-911 Regional Commission
 Reconciliation of Statement of Revenues,
 Expenditures, and Changes in Fund Balances of Governmental Funds
 To the Statement of Activities
 For the Year Ended June 30, 2020

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	8,106
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.

Capital outlays	\$	7,275	
Depreciation expense		<u>(100,345)</u>	(93,070)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.

Change in compensated absences	\$	(4,056)	
Change in pension related items		10,827	
Change in OPEB related items		<u>(2,233)</u>	<u>4,538</u>

Change in net position of governmental activities	\$	<u>(80,426)</u>
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The notes to the financial statements are an integral part of this statement.

**Twin County E-911 Regional Commission
Notes to the Financial Statement
As of June 30, 2020**

Note 1-Summary of Significant Accounting Policies:

The financial statements of the Twin County E-911 Regional Commission, “the Commission”, conform to generally accepted accounting principles (GAAP) applicable to governmental units promulgated by the Governmental Accounting Standards Board (GASB). The following is a summary of more significant policies:

A. Financial Reporting Entity

The Commission was created in 1990 by concurrent resolutions of the County of Carroll, County of Grayson, and the City of Galax. The purpose of the Commission is to provide emergency 911 services to the localities involved. A board consisting of six members, who are appointed by the Counties and the City, exercise the powers of the Commission.

The Commission is not considered to be a component unit of the participating localities as the Commission is not financially accountable or dependent on either and neither locality can impose their will on the Commission. The Commission does not have any component units, related organizations, ventures or jointly governed organizations.

B. Financial Statement Presentation

Government-wide financial statements - The reporting model includes financial statements prepared using full accrual accounting for all of the Commission’s activities. This approach includes not just current assets and liabilities but also capital assets and long-term liabilities (such as buildings and general obligation debt).

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Commission. For the most part, effects of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

Statement of Net Position - The Statement of Net Position is designed to display the financial position of the Commission. Governments will report all capital assets in the government-wide Statement of Net Position and will report depreciation expense, the cost of “using up” capital assets, in the Statement of Activities. The net position of a government will be broken down into three categories - 1) net investment in capital assets; 2) restricted; and 3) unrestricted.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 1-Summary of Significant Accounting Policies: (Continued)

B. Financial Statement Presentation (continued)

Statement of Activities - The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Intergovernmental revenues, consisting primarily of federal, state and other grants for the purpose of funding specific expenditures, are recognized when earned or at the time of the specific expenditure. Revenues from general-purpose grants are recognized in the period to which the grant applies. All other revenue items are considered to be measurable and available only when the government receives cash.

The Commission reports the following major governmental funds:

The General Fund is the Commission's primary operating fund. It accounts for and reports all financial resources of the Commission.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 1-Summary of Significant Accounting Policies: (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

Cash includes amounts on demand deposit as well as short-term investments with a maturity date within three months of the date acquired by the Commission. Investments, if any, are reported in the accompanying financial statement as cash and cash equivalents. The State Treasurer's Local Government Investment Pool operates in accordance with appropriate state laws and regulations.

2. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

3. Prepaid Items

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Commission as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the Commission are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Machinery and equipment	5-30

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 1-Summary of Significant Accounting Policies: (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance
(Continued)

5. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as an expense in the Statement of Activities and a long-term obligation in the Statement of Net Position. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will be taken as "terminal leave" prior to retirement.

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Commission has one item that qualifies for reporting in this category. It is comprised of certain items related to the measurement of the net pension liability and net OPEB liabilities and contributions to the pension and OPEB plan(s) made during the current year and subsequent to the net pension liability and net OPEB liability measurement date. For more detailed information on these items, reference the related notes.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has one type of item that for reporting in this category. Certain items related to the measurement of the net pension liability and net OPEB liabilities are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

7. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Commission's Retirement Plan and the additions to/deductions from the Commission's Retirement Plan's net fiduciary position have been determined on the same basis as they were reported by the Virginia Retirement System (VRS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 1-Summary of Significant Accounting Policies: (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

8. Other Postemployment Benefits (OPEB)

For purposes of measuring the net VRS related OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to the OPEB, and OPEB expense, information about the fiduciary net position of the VRS GLI Plan and the additions to/deductions from the VRS OPEB Plans' net fiduciary position have been determined on the same basis as they were reported by VRS. In addition, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. Fund Balance

The Commission uses the following classifications to segregate fund balance. These classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance - amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation. Restrictions may be changed or lifted only with the consent of the resource providers;
- Committed fund balance - amounts that can be used only for the specific purposes determined by the adoption of an ordinance committing fund balance for a specified purpose by the Commission prior to the end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until the resources have been spent for the specified purpose or the Commission adopts another ordinance to remove or revise the limitation;
- Assigned fund balance - amounts a government intends to use for a specific purpose but do not meet the criteria to be classified as committed; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. Unlike commitments, assignments general only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment;
- Unassigned fund balance - amounts that are available for any purpose; positive amounts are only reported in the general fund. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

When fund balance resources are available for a specific purpose in more than one classification, it is the Commission's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 1-Summary of Significant Accounting Policies: (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

9. Fund Balance (Continued)

The Commission establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Commission through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes).

10. Net Position

The Statement of Net Position reports the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources as net position.

The Commission's net position is classified as follows:

- Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.
- Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

11. Net Position Flow Assumption

Sometimes the Commission will fund outlays for a particular purpose from both restricted (e.g. restricted bond and grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Commission's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 1-Summary of Significant Accounting Policies: (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

12. Long-term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, the face amount of debt issued is reported as other financing sources in the statement of revenues, expenditures, and changes in fund balance and is not presented as a liability in the balance sheet.

Note 2-Deposits and Investments:

Deposits

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act") Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Investments

Statutes authorize local governments and other public bodies to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, "prime quality" commercial paper that has received at least two of the following ratings: P-1 by Moody's Investors Service, Inc.; A-1 by Standard and Poor's; or F1 by Fitch Ratings, Inc. (Section 2.2-4502), banker's acceptances, repurchase agreements, and the State Treasurer's Local Government Investment Pool (LGIP).

External Investment Pools

The Local Government Investment Pool (LGIP) is not SEC registered, regulatory oversight of the pool rests with the Virginia State Treasury. The value of the positions in the external investment pool (LGIP) is the same as the value of the pool shares. LGIP is an amortized cost basis. There are no withdrawal limitations or restrictions imposed on participants.

Credit Risk of Debt Securities

Rated Debt Investment Values		
	Amount	Fair Quality
<u>Rated Debt Investment</u>	<u>Invested</u>	<u>Rating</u>
Local Government Investment Pool	\$ 600	AAAm

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 2-Deposits and Investments: (Continued)

Interest Rate Risk

The Commission has not adopted an investment policy for interest rate risk. Investments subject to interest rate risk are presented below along with their corresponding maturities.

Investment Maturities (in years)		
Investment Type	Value	1 Year
Local Government Investment Pool	\$ 600	\$ 600

Custodial Credit Risk:

At year end, the Commission was not exposed to any custodial credit risk for deposits or investments. The Commission limits deposits to those banks fully collateralized under the Commonwealth's Security for Public Deposits Act. The Commission policy in regards to investments requires that all investments be held in the Commission's name.

Note 3-Long-Term Obligations:

The following is a summary of long-term obligation transactions of the Commission for the year ended June 30, 2020.

	Balance July 1, 2019, as restated	Increases	Decreases	Balance June 30, 2020	Amount Due In One Year
Compensated absences	\$ 28,280	\$ 26,680	\$ (22,624)	\$ 32,336	\$ 25,869
Net pension liability	68,748	197,966	(143,687)	123,027	-
Net OPEB liabilities	53,851	18,801	(7,796)	64,856	-
Total	<u>\$ 150,879</u>	<u>\$ 243,447</u>	<u>\$ (174,107)</u>	<u>\$ 220,219</u>	<u>\$ 25,869</u>

For governmental activities, compensated absences are generally liquidated in the General Fund.

**Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020**

Note 4-Pension Plan:

Plan Description

All full-time, salaried permanent employees of the Commission are automatically covered by a VRS Retirement Plan upon employment, through the City of Galax, Virginia. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. However, several entities participate in the VRS plan through the City of Galax, Virginia and the participating entities report their proportionate information on the basis of a cost-sharing plan. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the Code of Virginia, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

Benefit Structures

The System administers three different benefit structures for covered employees - Plan 1, Plan 2 and Hybrid. Each of these benefit structures has different eligibility criteria, as detailed below.

- a. Employees hired before July 1, 2010, vested as of January 1, 2013, and have not taken a refund, are covered under Plan 1, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced retirement benefit beginning at age 65 with at least 5 years of service credit or age 50 with at least 30 years of service credit. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of service credit or age 50 with at least 10 years of service credit. Hazardous duty employees (law enforcement officers, firefighters, and sheriffs) are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.
- b. Employees hired on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013 are covered under Plan 2, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit or when the sum of their age plus service credit equals 90. Non-hazardous duty employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. Hazardous duty employees are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.
- c. Non-hazardous duty employees hired on or after January 1, 2014 are covered by the Hybrid Plan combining the features of a defined benefit plan and a defined contribution plan. Plan 1 and Plan 2 members also had the option of opting into this plan during the election window held January 1 - April 30, 2014 with an effective date of July 1, 2014. Employees covered by this plan are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit, or when the sum of their age plus service credit equals 90. Employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. For the defined contribution component, members are eligible to receive distributions upon leaving employment, subject to restrictions.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 4-Pension Plan: (Continued)

Average Final Compensation and Service Retirement Multiplier

The VRS defined benefit is a lifetime monthly benefit based on a retirement multiplier as a percentage of the employee's average final compensation multiplied by the employee's total service credit. Under Plan 1, average final compensation is the average of the employee's 36 consecutive months of highest compensation and the multiplier is 1.70% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under Plan 2, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the retirement multiplier is 1.65% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under the Hybrid Plan, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the multiplier is 1.00%. For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.

Cost-of-Living Adjustment (COLA) in Retirement and Death and Disability Benefits

Retirees with an unreduced benefit or with a reduced benefit with at least 20 years of service credit are eligible for an annual COLA beginning July 1 after one full calendar year from the retirement date. Retirees with a reduced benefit and who have less than 20 years of service credit are eligible for an annual COLA beginning on July 1 after one calendar year following the unreduced retirement eligibility date. Under Plan 1, the COLA cannot exceed 5.00%. Under Plan 2 and the Hybrid Plan, the COLA cannot exceed 3.00%. The VRS also provides death and disability benefits. Title 51.1 of the Code of Virginia, as amended, assigns the authority to establish and amend benefit provisions to the General Assembly of Virginia.

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement.

The Commission's contractually required employer contribution rate for the year ended June 30, 2020 was 7.16% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Commission were \$25,480 and \$24,275 for the years ended June 30, 2020 and June 30, 2019, respectively.

**Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020**

Note 4-Pension Plan: (Continued)

Net Pension Liability

At June 30, 2020, the Commission reported a liability of \$123,027 for its proportionate share of the net pension liability. The Commission's net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2018 and rolled forward to the measurement date of June 30, 2019. Contributions as of June 30, 2019 and 2018 was used as a basis for allocation to determine the Commission's proportionate share of the net pension liability. At June 30, 2019 and 2018, the Commission's proportion was 5.6738% and 5.5481%, respectively.

Actuarial Assumptions - General Employees

The total pension liability for General Employees in the Commission's Retirement Plan was based on an actuarial valuation as of June 30, 2018, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019.

Inflation	2.50%
Salary increases, including inflation	3.50% - 5.35%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation*

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of pension liabilities.

Mortality rates:

All Others (Non-10 Largest) - Non-Hazardous Duty: 15% of deaths are assumed to be service related

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 4-Pension Plan: (Continued)

Actuarial Assumptions - General Employees: (Continued)

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non-10 Largest) - Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14.00% to 15.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Actuarial Assumptions - Public Safety Employees with Hazardous Duty Benefits

The total pension liability for Public Safety employees with Hazardous Duty Benefits in the Commission's Retirement Plan was based on an actuarial valuation as of June 30, 2018, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019.

Inflation	2.50%
Salary increases, including inflation	3.50% - 4.75%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation*

* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of pension liabilities.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 4-Pension Plan: (Continued)

Actuarial Assumptions - Public Safety Employees with Hazardous Duty Benefits: (Continued)

Mortality rates:

All Others (Non-10 Largest) - Hazardous Duty: 45% of deaths are assumed to be service related

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year, 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non-10 Largest) - Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates, and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60.00% to 45.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 4-Pension Plan: (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class (Strategy)</u>	<u>Target Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return*</u>
Public Equity	34.00%	5.61%	1.91%
Fixed Income	15.00%	0.88%	0.13%
Credit Strategies	14.00%	5.13%	0.72%
Real Assets	14.00%	5.27%	0.74%
Private Equity	14.00%	8.77%	1.23%
MAPS - Multi-Asset Public Strategies	6.00%	3.52%	0.21%
PIP - Private Investment Partnership	3.00%	6.29%	0.19%
Total	<u>100.00%</u>		<u>5.13%</u>
		Inflation	<u>2.50%</u>
		Expected arithmetic nominal return*	<u>7.63%</u>

* The above allocation provides a one-year return of 7.63%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. The VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 4-Pension Plan: (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions; the Commission was also provided with an opportunity to use an alternative employer contribution rate. For the year ended June 30, 2019, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2017 actuarial valuations, whichever was greater. From July 1, 2019 on, participating employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Commission's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Commission's proportionate share of the net pension liability using the discount rate of 6.75%, as well as what the Commission's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
Commission's proportionate share of the			
Commission's Retirement Plan			
Net Pension Liability (Asset)	\$ 338,040	\$ 123,027	\$ (48,745)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2020, the Commission recognized pension expense of \$14,628. Since there was a change in proportionate share between measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 4-Pension Plan: (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: (Continued)

At June 30, 2020, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,414	\$ 18,295
Change in assumptions	33,416	3,422
Net difference between projected and actual earnings on pension plan investments	-	13,264
Changes in proportion and differences between employer contributions and proportionate share of contributions	144	-
Employer contributions subsequent to the measurement date	<u>25,480</u>	<u>-</u>
Total	<u>\$ 60,454</u>	<u>\$ 34,981</u>

\$25,480 reported as deferred outflows of resources related to pensions resulting from the Commission's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year Ended June 30</u>	<u>Primary Government</u>
2021	\$ (3,505)
2022	(2,045)
2023	4,596
2024	947
2025	-
Thereafter	-

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 4-Pension Plan: (Continued)

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2019 Comprehensive Annual Financial Report (CAFR). A copy of the 2019 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/pdf/publications/2019-annual-report-pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

Note 5-Other Postemployment Benefits - Health Insurance:

Plan Description

In addition to the pension benefits described in Note 4, the Commission administers a cost-sharing defined benefit healthcare plan through the City of Galax, Virginia. Several entities participate in the defined benefit healthcare plan through the City of Galax, Virginia and the participating entities report their proportionate information on the basis of a cost-sharing plan. The plan provides postemployment health care benefits to all eligible permanent employees who meet the requirements under the City of Galax, Virginia's pension plans. The plan does not issue a publicly available financial report.

Benefits Provided

Postemployment benefits are provided to eligible retirees consisting of medical insurance. The benefits that are provided for active employees are the same for eligible retirees, spouses and dependents of eligible retirees. An eligible Commission retiree may receive this benefit until the retiree is eligible to receive Medicare. To be eligible for this benefit a retiree must have 10 years of service with the Commission and the employee must be eligible to retire from the Commission under the Virginia Retirement System. The benefits, employee contributions and the employer contributions are governed by the City of Galax, Virginia Council and can be amended through Council action.

Contributions

The City of Galax, Virginia does not pre-fund benefits; therefore, no assets are accumulated in a trust fund. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The funding requirements are established and may be amended by the City of Galax, Virginia Council. The amount paid by the Commission for OPEB as the benefits came due during the year ended June 30, 2020 was \$1,268.

Total OPEB Liability

At June 30, 2020, the Commission reported a liability of \$35,523 for its proportionate share of the total OPEB liability. The Commission's total OPEB liability was measured as of June 30, 2019. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019. At June 30, 2019, the Commission's proportionate share of total OPEB liability was 5.6738% as compared to 5.5481% at June 30, 2018.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 5-Other Postemployment Benefits - Health Insurance: (Continued)

Actuarial Assumptions

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	Based on the most recently disclosed assumptions for the pension plan in which the employee participates.
Discount Rate	3.13%

Mortality rates were based on the RP-2014 mortality tables with projected mortality improvements on scale MP-2015, and other adjustments.

The date of the most recent actuarial experience study for which significant assumptions were based is not available.

Discount Rate

Per GASB guidance, the single rate that produces the same present value of expected benefit payments as (1) expected long-term rate of return on plan assets during the period when projected assets are sufficient to pay future retiree benefits, and (2) the 20-year municipal bond rate after assets are projected to be exhausted. Fidelity 20-Year Municipal GO AA Index was used because it meets the GASB requirements and is based on a large amount of municipal security data.

Sensitivity of the Commission's Proportionate Share of the Total OPEB Liability to Changes in the Discount Rate

The following amounts present the total OPEB liability of the Commission, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.13%) or one percentage point higher (4.13%) than the current discount rate:

Rate		
1% Decrease (2.13%)	Current Discount Rate (3.13%)	1% Increase (4.13%)
\$ 38,901	\$ 35,523	\$ 32,438

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 5-Other Postemployment Benefits - Health Insurance: (Continued)

Sensitivity of the Commission's Proportionate Share of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Commission, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.40% decreasing to an ultimate rate of 3.00%) or one percentage point higher (7.40% decreasing to an ultimate rate of 5.00%) than the current healthcare cost trend rates:

Rates		
1% Decrease (5.40% decreasing to 3.00%)	Healthcare Cost Trend (6.40% decreasing to 4.00%)	1% Increase (7.40% decreasing to 5.00%)
\$ 31,278	\$ 35,523	\$ 40,583

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2020, the Commission recognized OPEB expense in the amount of \$3,227. At June 30, 2020, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 136
Changes in assumptions	6,359	965
Employer contributions subsequent to the measurement date	1,268	-
Total	\$ 7,627	\$ 1,101

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 5-Other Postemployment Benefits - Health Insurance: (Continued)

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
(Continued)***

\$1,268 reported as deferred outflows of resources related to OPEB resulting from the Commission's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the fiscal year ended June 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>	
2021	\$ 868
2022	868
2023	868
2024	902
2025	1,095
Thereafter	657

Additional disclosures on changes in total OPEB liability, related ratios, and employer contributions can be found in the required supplementary information following the notes to the financial statements.

Note 6-Group Life Insurance (GLI) Plan (OPEB Plan):

Plan Description

The Group Life Insurance (GLI) Plan was established pursuant to §51.1-500 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent employees of the state agencies, teachers, and employees of participating political subdivisions are automatically covered by the VRS GLI Plan upon employment. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

In addition to the Basic GLI benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional GLI Plan. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured plan, it is not included as part of the GLI Plan OPEB.

The specific information for GLI OPEB, including eligibility, coverage and benefits is described below:

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 6-Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Eligible Employees

The GLI Plan was established July 1, 1960, for state employees, teachers, and employees of political subdivisions that elect the plan. Basic GLI coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their accumulated retirement member contributions and accrued interest.

Benefit Amounts

The GLI Plan is a defined benefit plan with several components. The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled. The accidental death benefit is double the natural death benefit. In addition to basic natural and accidental death benefits, the plan provides additional benefits provided under specific circumstances that include the following: accidental dismemberment benefit, safety belt benefit, repatriation benefit, felonious assault benefit, and accelerated death benefit option. The benefit amounts are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value. For covered members with at least 30 years of service credit, the minimum benefit payable was set at \$8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA was \$8,463 as of June 30, 2020.

Contributions

The contribution requirements for the GLI Plan are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the GLI Plan was 1.31% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.79% ($1.31\% \times 60\%$) and the employer component was 0.52% ($1.31\% \times 40\%$). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2020 was 0.52% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the Group Life Insurance Plan from the entity were \$1,950 and \$1,838 for the years ended June 30, 2020 and June 30, 2019, respectively.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 6-Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB

At June 30, 2020, the entity reported a liability of \$29,333 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2019 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2018, and rolled forward to the measurement date of June 30, 2019. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the GLI Plan for the year ended June 30, 2019 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2019 and 2018, the participating employer's proportion was 0.0018%.

For the year ended June 30, 2020, the participating employer recognized GLI OPEB expense of \$405. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

At June 30, 2020, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,951	\$ 380
Net difference between projected and actual earnings on GLI OPEB plan investments	-	603
Change in assumptions	1,852	884
Changes in proportion	-	1,292
Employer contributions subsequent to the measurement date	<u>1,950</u>	<u>-</u>
Total	<u>\$ 5,753</u>	<u>\$ 3,159</u>

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 6-Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB

\$1,950 as deferred outflows of resources related to the GLI OPEB resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>		
2021	\$	(169)
2022		(169)
2023		86
2024		319
2025		440
Thereafter		137

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2018, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019. The assumptions include several employer groups as noted below. Salary increases and mortality rates included herein are for relevant employer groups. Information for other groups can be referenced in the VRS CAFR.

Inflation	2.50%
Salary increases, including inflation:	
Locality - General employees	3.50%-5.35%
Locality - Hazardous Duty employees	3.50%-4.75%
Investment rate of return	6.75%, net of investment expenses, including inflation*

*Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of OPEB liabilities.

**Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020**

Note 6-Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Mortality Rates - Non-Largest Ten Locality Employers - General Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14.00% to 15.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Mortality Rates - Non-Largest Ten Locality Employers - Hazardous Duty Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

**Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020**

Note 6-Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60.00% to 45.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

NET GLI OPEB Liability

The net OPEB liability (NOL) for the GLI Plan represents the plan's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2019, NOL amounts for the GLI Plan are as follows (amounts expressed in thousands):

	GLI OPEB Plan
Total GLI OPEB Liability	\$ 3,390,238
Plan Fiduciary Net Position	1,762,972
GLI Net OPEB Liability (Asset)	\$ <u>1,627,266</u>
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability	52.00%

The total GLI OPEB liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net GLI OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 6-Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on the System's investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System's investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class (Strategy)</u>	<u>Target Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return*</u>
Public Equity	34.00%	5.61%	1.91%
Fixed Income	15.00%	0.88%	0.13%
Credit Strategies	14.00%	5.13%	0.72%
Real Assets	14.00%	5.27%	0.74%
Private Equity	14.00%	8.77%	1.23%
MAPS - Multi-Asset Public Strategies	6.00%	3.52%	0.21%
PIP - Private Investment Partnership	3.00%	6.29%	0.19%
Total	<u>100.00%</u>		<u>5.13%</u>
		Inflation	<u>2.50%</u>
		Expected arithmetic nominal return*	<u>7.63%</u>

*The above allocation provides a one-year return of 7.63%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. The VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 6-Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2019, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly which was 100% of the actuarially determined contribution rate. From July 1, 2019 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

Sensitivity of the Employer's Proportionate Share of the Net GLI OPEB Liability to Changes in the Discount Rate

The following presents the employer's proportionate share of the net GLI OPEB liability using the discount rate of 6.75%, as well as what the employer's proportionate share of the net GLI OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

		Rate		
		1% Decrease	Current Discount	1% Increase
		(5.75%)	(6.75%)	(7.75%)
Commission's proportionate				
share of the GLI Plan				
Net OPEB Liability	\$	38,535	\$ 29,333	\$ 21,870

GLI Plan Fiduciary Net Position

Detailed information about the GLI Plan's Fiduciary Net Position is available in the separately issued VRS 2019 Comprehensive Annual Financial Report (CAFR). A copy of the 2019 VRS CAFR may be downloaded from the VRS website at <http://www.varetire.org/pdf/publications/2019-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 7-Aggregate OPEB Information:

	Primary Government			
	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense
Stand-Alone Plan	\$ 7,627	\$ 1,101	\$ 35,523	\$ 3,227
VRS OPEB Plan-Group Life Insurance Plan	5,753	3,159	29,333	405
Totals	<u>\$ 13,380</u>	<u>\$ 4,260</u>	<u>\$ 64,856</u>	<u>\$ 3,632</u>

Note 8-Capital Assets:

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balance as restated	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Machinery and equipment	\$ 650,574	\$ 7,275	\$ -	\$ 657,849
Total capital assets being depreciated	<u>\$ 650,574</u>	<u>\$ 7,275</u>	<u>\$ -</u>	<u>\$ 657,849</u>
Accumulated depreciation:				
Machinery and equipment	\$ (329,789)	\$ (100,345)	\$ -	\$ (430,134)
Total accumulated depreciation	<u>\$ (329,789)</u>	<u>\$ (100,345)</u>	<u>\$ -</u>	<u>\$ (430,134)</u>
Total capital assets being depreciated, net	<u>\$ 320,785</u>	<u>\$ (93,070)</u>	<u>\$ -</u>	<u>\$ 227,715</u>
Governmental activities capital assets, net	<u>\$ 320,785</u>	<u>\$ (93,070)</u>	<u>\$ -</u>	<u>\$ 227,715</u>

Depreciation expense was charged to the public safety function.

Note 9-Salary Expense:

The City of Galax, Virginia pays the salaries of the E-911 employees and is reimbursed by the Commission throughout the fiscal year.

Note 10-Risk Management:

The Commission is exposed to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Commission carries commercial insurance for all of these risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 11 - Restatement of Beginning Balances:

In moving from cash basis books to modified accrual/full accrual, the financial statements have been restated as follows:

	Fund Balance	Net Position
Beginning balance, as previously reported	\$ 765,720	\$ 765,720
To record prepaid items	191,237	191,237
To record receivables	42,280	42,280
To record payables	(47,590)	(47,590)
To record unearned grant revenue	(146,573)	(146,573)
To record fixed assets	-	320,785
To record pension related items	-	(108,381)
To record OPEB related items	-	(53,503)
To record compensated absences	-	(28,280)
Beginning balance, as restated	\$ 805,074	\$ 935,695

Note 12-COVID-19 Pandemic Subsequent Event:

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the release date of this report. As such, the full magnitude that the pandemic will have on the Commission’s financial condition, liquidity, and future results of operations is uncertain. Management is monitoring the global situation and impact that it may have on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and global responses to curb its spread, the Commission is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2021.

Note 13-Upcoming Pronouncements:

Statement No. 84, *Fiduciary Activities*, establishes criteria for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

Statement No. 87, *Leases*, requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 13-Upcoming Pronouncements: (Continued)

Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, provides guidance for reporting capital assets and the cost of borrowing for a reporting period and simplifies accounting for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

Statement No. 90, *Majority Equity Interests - An Amendment of GASB Statements No. 14 and No. 61*, provides guidance for reporting a government's majority equity interest in a legally separate organization and for reporting financial statement information for certain component units. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

Statement No. 92, *Omnibus 2020*, addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics such as leases, assets related to pension and postemployment benefits, and reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature. The effective dates differ by topic, ranging from January 2020 to periods beginning after June 15, 2021.

Statement No. 93, *Replacement of Interbank Offered Rates*, establishes accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The requirements of this Statement, except for removal of London Interbank Offered Rate (LIBOR) as an appropriate benchmark interest rate and the requirements related to lease modifications, are effective for reporting periods beginning after June 15, 2020. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All requirements related to lease modifications in this Statement are effective for reporting periods beginning after June 15, 2021.

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Payment Arrangements*, addresses issues related to public-private and public-public partnership arrangements. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, (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. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

Twin County E-911 Regional Commission
Notes to the Financial Statement (Continued)
As of June 30, 2020

Note 13-Upcoming Pronouncements: (Continued)

Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code (IRC) Section 457 Deferred Compensation Plans - an Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement. No 32*, (1) increases consistency and comparability related to reporting of fiduciary component units in certain circumstances; (2) mitigates costs associated with the reporting of certain plans as fiduciary component units in fiduciary fund financial statements; and (3) enhances the relevance, consistency, and comparability of the accounting and financial reporting for Section 457 plans that meet the definition of a pension plan and for benefits provided through those plans. The effective dates differ based on the requirements of the Statement, ranging from June 2020 to reporting periods beginning after June 15, 2021.

Management is currently evaluating the impact these standards will have on the financial statements when adopted.

Required Supplementary Information

Twin County E-911 Regional Commission
Schedule of Revenues, Expenditures and Changes in Fund Balances -- Budget and Actual
For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget- Positive (Negative)
Revenues:				
Revenue from local sources:				
Local contributions:				
County of Carroll	\$ 374,154	\$ 374,154	\$ 374,154	\$ -
County of Grayson	187,120	187,120	187,120	-
City of Galax	94,585	94,585	94,585	-
Interest income	7,000	7,000	6,503	(497)
Miscellaneous income	-	-	605	605
Total revenue from local sources	\$ 662,859	\$ 662,859	\$ 662,967	\$ 108
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical aid:				
Grant Income	\$ 216,650	\$ 216,650	\$ 239,870	\$ 23,220
Total revenue from the Commonwealth	\$ 216,650	\$ 216,650	\$ 239,870	\$ 23,220
Total revenues	\$ 879,509	\$ 879,509	\$ 902,837	\$ 23,328
Expenditures				
Public safety:				
Advertising	\$ 2,500	\$ 2,500	\$ 3,821	\$ 1,321
Automobile expenses	4,000	4,000	5,895	1,895
Dispatch expenses	2,000	2,000	-	(2,000)
Equipment purchases	54,441	54,441	108,633	54,192
Insurance	4,000	4,000	3,566	(434)
Membership dues	1,000	1,000	8,460	7,460
Miscellaneous	500	500	3,351	2,851
Office supplies	1,000	1,000	988	(12)
Outsourced emergency notification services	46,800	46,800	38,377	(8,423)
Postage	360	360	419	59
Professional expense	4,000	4,000	10,147	6,147
Salaries	600,000	600,000	593,033	(6,967)
Sign supplies	12,000	12,000	11,775	(225)
Telephone and pager expense	75,679	75,679	73,558	(2,121)
Training	54,000	54,000	32,075	(21,925)
Translation service	1,000	1,000	266	(734)
Travel	1,000	1,000	367	(633)
Total expenditures	\$ 864,280	\$ 864,280	\$ 894,731	\$ 30,451
Excess (deficiency) of revenues over (under) expenditures	\$ 15,229	\$ 15,229	\$ 8,106	\$ (7,123)
Change in fund balance	\$ 15,229	\$ 15,229	\$ 8,106	\$ (7,123)
Fund balance, beginning of year, as restated	-	-	805,074	805,074
Fund balance, end of year	\$ 15,229	\$ 15,229	\$ 813,180	\$ 797,951

Twin County E-911 Regional Commission
Schedule of Authority's Proportionate Share of the Net Pension Liability (Asset)
Pension Plan
For the Measurement Dates of June 30, 2014 through June 30, 2019

Date (1)	Proportion of the Net Pension Liability (Asset) (NPLA) (2)	Proportionate Share of the NPLA (3)	Covered Payroll (4)	Proportionate Share of the NPLA as a Percentage of Covered Payroll (3)/(4) (5)	Pension Plan's Fiduciary Net Position as a Percentage of Total Pension Liability (Asset) (6)
2019	5.6738%	\$ 123,027	\$ 353,388	34.81%	92.91%
2018	5.5481%	68,748	341,140	20.15%	95.67%
2017	5.5005%	98,752	341,757	28.90%	93.53%
2016	5.6573%	209,594	343,115	61.09%	86.35%
2015	5.8627%	193,065	349,939	55.17%	87.59%
2014	5.8627%	173,131	412,811	41.94%	88.34%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Twin County E-911 Regional Commission
Schedule of Employer Contributions
Pension Plan
For the Years Ended June 30, 2015 through June 30, 2020

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2020	\$ 25,480	\$ 25,480	\$ -	\$ 374,807	6.80%
2019	24,275	24,275	-	353,388	6.87%
2018	28,570	28,570	-	341,140	8.37%
2017	28,822	28,822	-	341,757	8.43%
2016	39,179	39,179	-	343,115	11.42%
2015	41,859	41,859	-	349,939	11.96%

Current year and prior year contributions are from Commission records.

Schedule is intended to show information for 10 years. Information prior to 2015 is not available. However, additional years will be included as they become available.

Twin County E-911 Regional Commission
Notes to Required Supplementary Information
Pension Plan
For the Year Ended June 30, 2020

Changes of benefit terms - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non-10 Largest) - Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14.00% to 15.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

All Others (Non-10 Largest) - Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates, and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60.00% to 45.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Twin County E-911 Regional Commission
 Schedule of Commission's Proportionate Share of the Total Health Insurance OPEB Liability
 For the Measurement Dates of June 30, 2017 through June 30, 2019

Date (1)	Proportion of the Total OPEB Liability (Asset) (TOLA) (2)	Proportionate Share of the TOLA (3)	Covered Payroll (4)	Proportionate Share of the TOLA as a Percentage of Covered Payroll (3)/(4) (5)
2019	5.6738% \$	35,523 \$	382,301	9.29%
2018	5.5481%	26,498	432,341	6.13%
2017	5.5481%	26,210	432,752	6.06%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

Twin County E-911 Regional Commission
Notes to Required Supplementary Information - Health Insurance OPEB
For the Year Ended June 30, 2020

Valuation Date: 6/30/2019
Measurement Date: 6/30/2019

No assets are accumulated in a trust that meets the criteria in GASB 75 to pay related benefits.

Methods and assumptions used to determine OPEB liability:

Actuarial Cost Method	Entry age normal level % of salary
Discount Rate	3.13%
Inflation	2.50%
Healthcare Trend Rate	6.40% for FY2020, gradually decreasing over several decades to an ultimate rate of 4.0% in FY2076 and later years. In addition, the medical trend rates were increased to reflect the projected effect of the Affordable Care Act's Excise Tax on high-cost health insurance plans. The additional trend rate adjustments vary by year, but average 0.38% beginning calendar year 2031 for plans other than Medicare plans.
Salary Increase Rates	Based on the most recently disclosed assumptions for the pension plan in which the employee participates.
Retirement Age	The average age at retirement is 62
Mortality Rates	Mortality rates were based on the RP-2014 mortality tables with projected mortality improvements on scale MP-2015, and other adjustments.

Twin County E-911 Regional Commission
Schedule of Employer's Share of Net OPEB Liability
Group Life Insurance (GLI) Plan
For the Measurement Dates of June 30, 2017 through June 30, 2019

Date (1)	Employer's Proportion of the Net GLI OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability (6)
2019	0.0018% \$	29,333 \$	353,462	8.30%	52.00%
2018	0.0018%	27,353	342,308	7.99%	51.22%
2017	0.0019%	27,833	341,757	8.14%	48.86%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

Twin County E-911 Regional Commission
Schedule of Employer Contributions
Group Life Insurance (GLI) Plan
For the Years Ended June 30, 2018 through June 30, 2020

Date	Contributions in Relation to		Contribution Deficiency (Excess)	Employer's		Contributions as a % of Covered Payroll (5)
	Contractually Required Contribution (1)	Contractually Required Contribution (2)		Covered Payroll (4)		
2020	\$ 1,950	\$ 1,950	\$ -	\$ 375,000		0.52%
2019	1,838	1,838	-	353,462		0.52%
2018	1,780	1,780	-	342,308		0.52%

Schedule is intended to show information for 10 years. Information prior to 2018 is not available. However, additional years will be included as they become available.

Twin County E-911 Regional Commission
Notes to Required Supplementary Information
Group Life Insurance (GLI) Plan
For the Year Ended June 30, 2020

Changes of benefit terms - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14.00% to 15.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Non-Largest Ten Locality Employers - Hazardous Duty Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60.00% to 45.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

COMPLIANCE SECTION



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

**Independent Auditors' Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the Honorable Members of the Board
Twin County E-911 Regional Commission
Galax, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *Specifications for Audits of Authorities, Boards, and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities and the major fund of the Twin County E-911 Regional Commission, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Twin County E-911 Regional Commission's basic financial statements and have issued our report thereon dated March 2, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Twin County E-911 Regional Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Twin County E-911 Regional Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Twin County E-911 Regional Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2020-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Twin County E-911 Regional Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Twin County E-911 Regional Commission's Response to Findings

The Twin County E-911 Regional Commission's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Twin County E-911 Regional Commission's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robinson, Farmer, Cox Associates

Blacksburg, Virginia
March 2, 2021

Twin County E-911 Regional Commission

Schedule of Findings and Responses Year Ended June 30, 2020

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified?	No
Noncompliance material to financial statements noted?	No

Section II - Financial Statement Findings

Finding 2020-001

Criteria:	An auditee should have controls in place to prepare financial statements in accordance with current reporting standards.
Condition:	Year end adjusting entries were required for the financial statements to be presented in accordance with current reporting standards.
Effect of Condition:	There is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected by the entity's internal controls over financial reporting.
Cause:	The Commission transitioned from cash basis accounting to accrual basis accounting during the fiscal year. This was the first year accrual basis accounting was used and all necessary adjustments were not identified prior to audit.
Recommendation:	Authority staff should review the audit adjustments for the current year and update future financial reports, as necessary, to comply with reporting standards.
Management's Response:	Staff will review the audit adjustments in the current year in relation to future financial statements and will consider same as the books are closed for audit in future periods.

Section III - Status of Prior Audit Findings

No prior audit findings.



March 2, 2021

To the Board of Directors
Twin County E-911 Regional Commission

We have audited the financial statements of the governmental activities and major fund of the Twin County E-911 Regional Commission for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, 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 January 4, 2021. 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 Twin County E-911 Regional Commission are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by Twin County E-911 Regional Commission 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 estimate affecting the financial statements was:

The Commission participates in retirement and other post employment benefit (OPEB) plans offered by the City of Galax, Virginia. Estimates of the Commission's pension and OPEB liabilities and related deferred inflows and outflows are based on prorated amounts from the aforementioned retirement and OPEB plans based on relative expense. We evaluated the key factors and assumptions used to develop the retirement liability (and related deferred inflows and outflows) in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimates of depreciable asset lives are based on management's experience. We evaluated the key factors and assumptions used to develop the estimates in determining same is reasonable in relation to the financial statements taken as a whole.

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

The disclosure in Note 11 of the financial statement restatement due to a change in accounting method from the cash basis of accounting to the modified accrual/full accrual basis of accounting

The disclosure of pension and OPEB plan actuarial assumptions used to determine financial statement amounts relative to same.

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 for presentation in the financial statements. Our recommended adjusting entries are attached hereto.

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 auditor's 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 2, 2021.

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 Twin County E-911 Regional Commission's financial statements or a determination of the type of auditor's 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 Twin County E-911 Regional Commission'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 the schedules related to pension and OPEB funding, as presented in the financial report, which is 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 pension and OPEB schedules and do not express an opinion or provide any assurance on this 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.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of Twin County E-911 Regional Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Robinson, Farmer, Cox Associates

Robinson, Farmer, Cox Associates
March 2, 2021

Client: 051815.0 - Twin County E-911 Regional Commission
Engagement: 2020 - Twin County E-911 Regional Commission
Period Ending: 6/30/2020
Trial Balance: TB.01 - TB
Workpaper: Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
AJE to reverse additional PY prepaid expenses noted during audit				
5170	Equipment repair, maint		13,320.00	
5170	Equipment repair, maint		10,250.00	
5190	Insurance, bus		3,095.00	
3000	Fund Balance			26,665.00
Total			26,665.00	26,665.00
Adjusting Journal Entries JE # 2				
AJE to post additional prepaid expenses				
1300	Prepaid Expense		50,653.00	
5160	Equipment			6,539.00
5160	Equipment			8,161.00
5170	Equipment repair, maint			13,320.00
5170	Equipment repair, maint			10,352.00
5170	Equipment repair, maint			9,625.00
5190	Insurance, bus			2,656.00
Total			50,653.00	50,653.00
Adjusting Journal Entries JE # 3				
AJE to reverse FY2019 AP				
3000	Fund Balance		45,584.00	
5130	Auto fuel, maint			208.00
5130	Auto fuel, maint			100.00
5130	Auto fuel, maint			75.00
5200	Legal-prof fees			272.00
5220	Miscellaneous, bus			8.00
5230	Office			10.00
5260	Sign supplies			128.00
5260	Sign supplies			17.00
5320	Wages - 911 administration			13,143.00
5330	Wages - 911 communications			31,558.00
5330	Wages - 911 communications			65.00
Total			45,584.00	45,584.00
Adjusting Journal Entries JE # 4				
AJE to post additional FY2020 AP				
2100	Accrued Grant Expenses		444.00	
5130	Auto fuel, maint		94.00	
5130	Auto fuel, maint		9.00	
5130	Auto fuel, maint		42.00	
5200	Legal-prof fees		272.00	
5220	Miscellaneous, bus		274.00	
5220	Miscellaneous, bus		49.00	
5270	Telephone, bus		196.00	
5270	Telephone, bus		5.00	
5290	Training - grant		125.00	
5300	Translation service		6.00	
5320	Wages - 911 administration		13,079.00	
5330	Wages - 911 communications		33,093.00	
5330	Wages - 911 communications		60.00	
2200	Accrued Operating Expenses			47,304.00
5290	Training - grant			444.00
Total			47,748.00	47,748.00
Adjusting Journal Entries JE # 5				
AJE to reverse FY19 AR related to PSAP wireless and AJE to record FY20 AR related to PSAP wireless				
1200	Accounts Receivable (Grants Invoiced)		27,578.00	
4200	VDEM distributions		26,293.00	
3000	Fund Balance			26,293.00
4200	VDEM distributions			27,578.00
Total			53,871.00	53,871.00
Adjusting Journal Entries JE # 6				
AJE to adjust FY20 AR				
4220	Grant income		6,984.00	
1200	Accounts Receivable (Grants Invoiced)			6,984.00
Total			6,984.00	6,984.00
Adjusting Journal Entries JE # 7				
AJE to reverse add'l FY19 AR (client's correction of AR)				
4220	Grant income		4,787.00	
3000	Fund Balance			4,787.00
Total			4,787.00	4,787.00

Adjusting Journal Entries JE # 8

AJE to reclass GIS expense and mass notification

5240	Outsourced emergency notification services
5200	Legal-prof fees

Total

CAP-10

38,377.00

38,377.00

38,377.00

38,377.00

Adjusting Journal Entries JE # 9

AJE to adjust for prepaids related to purchases made in FY18/expense related to same & deferred revenue/revenue related to same - provided by client

1300	Prepaid Expense
5170	Equipment repair, maint
2300	Deferred Grant Revenue
4220	Grant income

Total

R-04

101,510.00

45,064.00

101,510.00

45,064.00

146,574.00

146,574.00

Total Adjusting Journal Entries

421,243.00

421,243.00

Total All Journal Entries

421,243.00

421,243.00

BLUERIDGECROSSROADS

economic development authority

Carroll – Galax – Grayson VIRGINIA

Carroll-Grayson-Galax Regional Industrial Facilities Authority
Regular Meeting Agenda
Monday, March 22, 2021
Time: 3:00 PM

Location: Crossroads Institute

Join Zoom Meeting

<https://zoom.us/j/91889966763>

Meeting ID: 918 8996 6763

One tap mobile

1-301-715-8592 Meeting ID: 91889966763# US (Washington DC)

1. Call to Order
2. Consent Agenda:
 - a. Minutes from the February 22nd meeting
 - b. Treasurer's report for January
3. SBDC Report
4. Wildwood Commerce Park
 - a. Davenport & Co.
 - b. Schedule for Natural Gas to serve Wildwood
 - c. Twin County Airport Update
 - d. Marketing Budget
5. Director's Report
 - a. Wired Road Board Replacement for Keith Barker
 - b. FY 2022 Budget
6. Announcements
7. Adjourn

The Blue Ridge Crossroads Region is Virginia's "Entrepreneurial Region."

1117 East Stuart Drive . Galax, Virginia 24333
Tel: 276.236.0391 www.brceda.org

BLUERIDGECROSSROADS

economic development authority

Carroll – Galax – Grayson VIRGINIA

Carroll-Grayson-Galax Regional Industrial Facilities Authority February 22, 2021 Minutes

Amended to show meeting by electronic means (Zoom) pursuant to continuation of emergency ordinance held by Carroll County, Grayson County and Galax City due to Covid-19. The nature of the emergency makes it impractical or unsafe to physically assemble as a Board, due to the rising numbers of COVID-19 cases in the area. The purpose of the meeting is to discuss or transact business necessary to continue the Authority's operations or discharge its lawful purposes, duties, and responsibilities. A transcript of the meeting will be made available on the Authority's website within ten working days.

Roll Call

- | | | |
|-------------------|--------------------------|---------|
| • Mike Watson- | Carroll County | present |
| • Rex Hill- | Carroll County | absent |
| • Keith Barker- | City of Galax | present |
| • C.M. Mitchell- | City of Galax | present |
| • Bill Shepley - | Grayson County | present |
| • Kenneth Belton- | Grayson County | present |
| • Robbie McCraw- | Carroll alternate | absent |
| • Mike Larrowe- | Galax alternate | present |
| • Mike Hash- | Grayson alternate | present |
| • Others present- | | |
| o Mandy Archer- | SBDC Director | |
| o Ginny Plant- | Administrative Assistant | |
| o Nichole Hair- | BRCEDA Director | |
| o Kyle Laux- | Davenport & Co. | |
| o David Rose- | Davenport & Co. | |

Call to Order

Mr. Mitchell called the meeting to order at 3:09PM.

Consent Agenda

Mr. Barker made the motion to approve the consent agenda, including the minutes and treasurer's report, as presented. Mr. Hash seconded the motion, which carried unanimously.

SBDC Report

Ms. Archer stated that she is currently listening to the SBA report as there have been some new changes to legislation for PPP and EIDL. We will share this information as it comes out. The

The Blue Ridge Crossroads Region is Virginia's "Entrepreneurial Region."

BLUERIDGECROSSROADS

economic development authority

Carroll – Galax – Grayson VIRGINIA

VASBDC's will be changing their logos to match that of the ASBDC. The state office will help fund new materials needed. We are working on getting the word out for our QuickBooks webinar. If you know of anyone that needs it, please let us know. We are working with VCC and UVA Wise on the next Rebuild Refocus series which is on IT and eCommerce. We are in the process of collecting impact for 2020. So far, we have \$1.7 million in capital, 223 retained jobs and startups are once again increasing. Included you will find the finalized CY 2020 amended budget for your consideration.

Mr. Shepley made a motion to accept the amended budget as presented. Mr. Barker seconded the motion, which carried unanimously.

Wildwood Commerce Park

Davenport & Co. presented possible figures for refinancing Wildwood. The firm numbers will only be known once an RFP has been sent out to different lenders.

Mr. Barker made a motion for Davenport & Co. to send out RFP's to lenders and report back at the next board meeting. Mr. Shepley seconded the motion, which carried unanimously.

Ms. Hair stated the natural gas project is underway with the ordering of materials.

Ms. Hair stated a letter of support for the Twin County Airport runway extension was sent the Airport Commission. Mr. Barker suggested following up with the Commission to ensure no other action is needed by BRCEDA.

Ms. Hair stated she has been in contact with two organizations for the quality-of-life video for the Twin County region. She hopes to have solidified options to the board in March.

Director's Report

Ms. Hair stated we still need a replacement for Mr. Barker on the Wired Road board. She also stated that she has a meeting with AEP regarding alternate routes for the transmission line. We have had one RFI in the last 30 days.

Announcements

With no further business, the meeting adjourned.

Respectfully Submitted- Keith E. Barker, Secretary

The Blue Ridge Crossroads Region is Virginia's "Entrepreneurial Region."

1117 East Stuart Drive • Galax, Virginia 24333
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BLUERIDGECROSSROADS

economic development authority
Carroll – Galax – Grayson VIRGINIA

C. M. Mitchell - Chairman

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BLUE RIDGE CROSSROADS EDA
BALANCE SHEET
FEBRUARY 28, 2021

ASSETS

CURRENT ASSETS		
REGULAR CHECKING ACCOUNT	\$	360,418.38
MONEY MARKET - GNB		328,073.41
DESIGNATED FUNDS-MARKETING		40,436.79
LAND INVENTORY		<u>13,290,000.04</u>
TOTAL CURRENT ASSETS		14,018,928.62
PROPERTY AND EQUIPMENT		
EQUIPMENT		33,178.75
OFFICE EQUIPMENT		1,553.15
ACCUMULATED DEPRECIATION		<u>(21,240.12)</u>
TOTAL PROPERTY AND EQUIPMENT		13,491.78
OTHER ASSETS		
DEFERRED OUTFLOWS PENSION		2,484.00
DEFERRED OUTFLOWS - OPEB		<u>172.00</u>
TOTAL OTHER ASSETS		<u>2,656.00</u>
TOTAL ASSETS	\$	<u><u>14,035,076.40</u></u>

LIABILITIES AND CAPITAL

CURRENT LIABILITIES		
ST PORTION OF LT DEBT	\$	110,404.67
INTEREST PAYABLE		<u>12,212.10</u>
TOTAL CURRENT LIABILITIES		122,616.77
LONG-TERM LIABILITIES		
NOTES PAYABLE - MRPDC		164,793.18
NOTES PAYABLE - GNB		4,468,483.68
DEFERRED INFLOWS PENSION		14,128.00
DEFERRED INFLOWS - OPEB		448.00
NET PENSION LIABILITY		8,947.00
NET OPEB LIABILITY		<u>3,561.00</u>
TOTAL LONG-TERM LIABILITIES		<u>4,660,360.86</u>
TOTAL LIABILITIES		4,782,977.63
CAPITAL		
FUND BALANCE		9,114,968.51
NET INCOME		<u>137,130.26</u>
TOTAL CAPITAL		<u>9,252,098.77</u>
TOTAL LIABILITIES & CAPITAL	\$	<u><u>14,035,076.40</u></u>

UNAUDITED - FOR MANAGEMENT PURPOSES ONLY

BLUE RIDGE CROSSROADS EDA
INCOME STATEMENT
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2021

	Current Month		Year to Date	
REVENUES				
CITY OF GALAX	\$ 0.00	0.00	\$ 106,680.00	32.91
COUNTY OF GRAYSON	0.00	0.00	106,680.00	32.91
COUNTY OF CARROLL	0.00	0.00	106,680.00	32.91
OTHER INCOME	3,875.00	99.42	3,875.00	1.20
INTEREST INCOME	22.54	0.58	281.74	0.09
TOTAL REVENUES	3,897.54	100.00	324,196.74	100.00
COST OF SALES				
TOTAL COST OF SALES	0.00	0.00	0.00	0.00
GROSS PROFIT	3,897.54	100.00	324,196.74	100.00
EXPENSES				
CONSULTING & CONTRACT SERVI	20,000.00	513.14	60,000.00	18.51
ACCOUNTING FEES	575.00	14.75	2,275.00	0.70
LEGAL FEES	150.00	3.85	7,042.00	2.17
GENERAL LIABILITY INSURANCE	0.00	0.00	(800.00)	(0.25)
TELECOMMUNICATIONS	123.79	3.18	979.85	0.30
OFFICE SUPPLIES	0.00	0.00	163.70	0.05
OFFICE RENTAL	0.00	0.00	2,250.00	0.69
MILEAGE & FUEL EXPENSE	0.00	0.00	29.00	0.01
REPAIRS & MAINT	0.00	0.00	3,770.00	1.16
SPECIAL EVENTS	0.00	0.00	55.35	0.02
INTEREST EXPENSE	13,572.75	348.24	109,322.98	33.72
MARKETING - WILDWOOD	0.00	0.00	229.76	0.07
DEPRECIATION EXPENSE	210.83	5.41	1,686.64	0.52
TAX WITHELD ON INVESTMENTS	0.00	0.00	62.20	0.02
TOTAL EXPENSES	34,632.37	888.57	187,066.48	57.70
NET INCOME	\$ (30,734.83)	(788.57)	\$ 137,130.26	42.30

FOR MANAGEMENT PURPOSES ONLY

BLUE RIDGE CROSSROADS EDA
General Ledger Trial Balance
As of Feb 28, 2021

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Debit Amt	Credit Amt
1010	REGULAR CHECKING AC	360,418.38	
1020	MONEY MARKET - GNB	328,073.41	
1025	DESIGNATED FUNDS-MA	40,436.79	
1200	LAND INVENTORY	13,290,000.0	
1500	EQUIPMENT	33,178.75	
1530	OFFICE EQUIPMENT	1,553.15	
1700	ACCUMULATED DEPRECI		21,240.12
1801	DEFERRED OUTFLOWS	2,484.00	
1802	Deferred Outflows - OPEB	172.00	
2110	NOTES PAYABLE - MRPD		164,793.18
2650	NOTES PAYABLE - GNB		4,468,483.68
2655	ST PORTION OF LT DEBT		110,404.67
2800	INTEREST PAYABLE		12,212.10
2801	DEFERRED INFLOWS PE		14,128.00
2803	Deferred inflows - OPEB		448.00
2810	NET PENSION LIABILITY		8,947.00
2811	Net OPEB liability		3,561.00
3900	FUND BALANCE		9,114,968.51
4050	CITY OF GALAX		106,680.00
4055	COUNTY OF GRAYSON		106,680.00
4060	COUNTY OF CARROLL		106,680.00
4500	OTHER INCOME		3,875.00
4800	INTEREST INCOME		281.74
6030	CONSULTING & CONTRA	60,000.00	
6037	ACCOUNTING FEES	2,275.00	
6038	LEGAL FEES	7,042.00	
6060	GENERAL LIABILITY INS		800.00
6071	TELECOMMUNICATIONS	979.85	
6072	OFFICE SUPPLIES	163.70	
6073	OFFICE RENTAL	2,250.00	
6101	MILEAGE & FUEL EXPEN	29.00	
6120	REPAIRS & MAINT	3,770.00	
6160	SPECIAL EVENTS	55.35	
6600	INTEREST EXPENSE	109,322.98	
6750	MARKETING - WILDWOO	229.76	
6800	DEPRECIATION EXPENS	1,686.64	
8000	TAX WITHELD ON INVES	62.20	
Total:		14,244,183.0	14,244,183.0

BLUE RIDGE CROSSROADS EDA
Account Reconciliation
As of Feb 28, 2021
1010 - REGULAR CHECKING ACCOUNT
Bank Statement Date: February 28, 2021

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			364,429.87
Add: Cash Receipts			39,435.00
Less: Cash Disbursements			(43,446.49)
Add (Less) Other			
Ending GL Balance			<u>360,418.38</u>
Ending Bank Balance			421,553.96
Add back deposits in transit			
Total deposits in transit			
(Less) outstanding checks			
	Feb 18, 2021	2388	(53.84)
	Feb 18, 2021	2389	(69.95)
	Feb 18, 2021	2391	(575.00)
	Feb 18, 2021	2392	<u>(20,000.00)</u>
Total outstanding checks			(20,698.79)
Add (Less) Other			
	Feb 28, 2021	2-1	<u>(40,436.79)</u>
Total other			(40,436.79)
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u>360,418.38</u>



999-99-99 02887 0 C 001 30 50 004
BLUE RIDGE CROSSROADS ECONOMIC DEV AGCY
1117 E STUART DR STE 178
GALAX VA 24333-2656

Your consolidated statement

For 02/26/2021

Contact us



BBT.com



(800) BANK-BBT or
(800) 226-5228

Summary of your accounts

ACCOUNT NAME	ACCOUNT NUMBER	BALANCE(S)	DETAILS ON
BASIC PUBLIC FUND CHECKING	0000	421,553.96	page 1
BASIC PUBLIC FUND CHECKING	000	11,694.36	page 2
BASIC PUBLIC FUND CHECKING	000	9,263.53	page 2
Total checking and money market savings accounts		\$442,511.85	



Checking and money market savings accounts

■ BASIC PUBLIC FUND CHECKING 0000

Account summary

Your previous balance as of 01/29/2021	\$405,446.37
Checks	- 23,327.41
Other withdrawals, debits and service charges	- 0.00
Deposits, credits and interest	+ 39,435.00
Your new balance as of 02/26/2021	= \$421,553.96

Checks

DATE	CHECK #	AMOUNT(S)	DATE	CHECK #	AMOUNT(S)	DATE	CHECK #	AMOUNT(S)
02/03	2380	22,597.70	02/02	2384	305.00	02/26	* 2390	150.00
02/02	* 2383	69.95	02/03	* 2387	204.76			

* indicates a skip in sequential check numbers above this item

Total checks = \$23,327.41

Deposits, credits and interest

DATE	DESCRIPTION	AMOUNT(S)
02/19	DEPOSIT	3,875.00
02/19	DEPOSIT	35,560.00

Total deposits, credits and interest = \$39,435.00

■ BASIC PUBLIC FUND CHECKING 0000:

Account summary

Your previous balance as of 01/29/2021	\$39,999.86
Checks	- 28,305.50
Other withdrawals, debits and service charges	- 0.00
Deposits, credits and interest	+ 0.00
Your new balance as of 02/26/2021	= \$11,694.36

Checks

DATE	CHECK #	AMOUNT(\$)
02/10	1585	4,900.00
02/02	* 1588	437.50
02/02	1589	69.95

DATE	CHECK #	AMOUNT(\$)
02/02	* 1591	705.00
02/03	1592	1,707.17

DATE	CHECK #	AMOUNT(\$)
02/19	1593	20,424.38
02/26	* 1596	61.50

* Indicates a skip in sequential check numbers above this item

Total checks = \$28,305.50

■ BASIC PUBLIC FUND CHECKING 0001

Account summary

Your previous balance as of 01/29/2021	\$9,263.53
Checks	- 0.00
Other withdrawals, debits and service charges	- 0.00
Deposits, credits and interest	+ 0.00
Your new balance as of 02/26/2021	= \$9,263.53

Starting April 11, 2021 the following changes/updates will apply to your BB&T checking, savings and/or money market account(s):

1. **Check Deposit cut-off times at the ATM will move from 6 pm local time to 9 pm ET.** This means you will have additional time at ATMs to make check deposits. Check deposits made prior to the 9 pm ET cut-off on a business day (Monday through Friday, except federal holidays) will generally be available the next day. (Check deposits may be subject to a hold, which delays when those funds will be available to you.)

2. **Check Deposit cut-off times for mobile deposits will move from 8 pm ET to 9 pm ET.** This means you will have 1 additional hour to make mobile deposits. Deposits made prior to the 9 pm ET cut-off on a business day (Monday through Friday, except federal holidays) will generally be available the next day. (Check deposits may be subject to a hold, which delays when those funds will be available to you.)

3. **A Negative Account Balance Fee may be assessed on your account if you are overdrawn for 7 consecutive calendar days.** You can avoid this fee if you bring your balance positive. For clients that are opted-out of Overdraft Review for ATM and everyday transactions (also known as one-time debit card transactions), this fee can still be charged on transactions except for ATM and everyday debit card transactions. Please refer to the Personal Services Pricing Guide or Business Services Pricing Guide for more details.

4. **For checks, ACH & recurring debit card transactions, the Opt-Out option for Consumer accounts will be discontinued.** If you currently have not authorized Overdraft Review of checks, ACH and recurring debit card transactions, the bank will now consider paying these items into overdraft at the bank's discretion. If an item is paid into overdraft, Overdraft fees will apply instead of Returned Item fees incurred today. This change will not affect your ability to opt-in or opt-out of Overdraft Review for ATM and everyday debit card transactions. Please note this option is currently available for Consumer accounts only and therefore this change will not impact Commercial accounts.

5. **ACH Debits will memo-post to your account throughout the day.** This means that as the bank receives ACH Debit transactions, most will be applied to your account as pending transactions and your available balance will be reduced accordingly. This makes you aware earlier in the day of what will be going into nightly processing to be paid or returned. Please ensure enough funds are available in your account to cover these and any other transactions to avoid overdraft and returned items and associated fees.

6. **Certain transactions received by the bank between 9:00 pm ET and 11:59 pm ET on business days may memo-post to your account.** These transactions include debit card transactions, internal transfers, Zelle transactions, VISA Money Transfer Credits, VISA Credit returns, and ATM withdrawals. This means that when the bank receives these transactions between 9:00 pm ET and 11:59 pm ET, they may be applied to your account as pending transactions and your available balance will be adjusted accordingly. Please ensure sufficient funds are available in your account to cover these and any other transactions to avoid overdraft and returned items and associated fees.

BLUE RIDGE CROSSROADS EDA
Account Reconciliation
As of Feb 28, 2021
1020 - MONEY MARKET - GNB
Bank Statement Date: February 28, 2021

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	328,050.87
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>22.54</u>
Ending GL Balance	<u>328,073.41</u>
Ending Bank Balance	328,073.41
Add back deposits in transit	<u> </u>
Total deposits in transit	
(Less) outstanding checks	<u> </u>
Total outstanding checks	
Add (Less) Other	<u> </u>
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u><u>328,073.41</u></u>

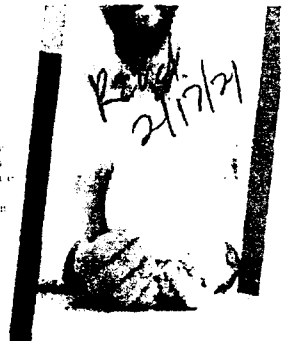


Skyline
National Bank
PO Box 186
Independence, Virginia 24348
www.skylinenationalbank.com

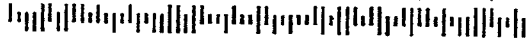
Account Number XXXXXXXXXXXX1161
Statement Date 02/10/2021
Enclosures 0
Page 1 of 1

**Paycheck Protection
Program Made Easy.**

We're here to make it easy. Have questions about round two of the Paycheck Protection Program? Contact our small business assistance team at smallbiz@skylinenationalbank.com or 1-800-833-3333. Visit skylinenationalbank.com/ppp for video and information.



*AUTO**SCH 5-DIGIT 24105 P:1340 / T:4 / S:



CARROLL GRAYSON GALAX REGIONAL
DBA BLUE RIDGE CROSSROADS EDA
1117 E STUART DR
GALAX VA 24333-2656



Best wishes for a wonderful holiday and a happy New Year. Thank you for letting us show you Always Our Best.

MMDA BUSINESS ACCOUNT XXXXXXXXXXXX1161

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			01/08/21	328,050.87
INTEREST		29.66	02/10/21	328,080.53
FEDERAL WITHHOLDING	7.12		02/10/21	328,073.41
BALANCE THIS STATEMENT			02/10/21	328,073.41
TOTAL CREDITS (1)		29.66		
TOTAL DEBITS (1)	7.12			

INTEREST









AVERAGE LEDGER BALANCE:	328,050.87	INTEREST EARNED:	29.66
INTEREST PAID THIS PERIOD:	29.66	DAYS IN PERIOD:	33
INTEREST PAID 2021:	55.72	ANNUAL PERCENTAGE YIELD EARNED:	.10%
FEDERAL WITHHOLDING 2021:	13.37		
INTEREST PAID 2020:	479.63		
FEDERAL WITHHOLDING 2020:	105.08		

ITEMIZATION OF OVERDRAFT AND RETURNED ITEM FEES

	TOTAL FOR THIS PERIOD	TOTAL YEAR TO DATE
TOTAL OVERDRAFT FEES:	\$.00	\$.00
TOTAL RETURNED ITEM FEES:	\$.00	\$.00

It's more than just a name...

S K Y L I N E

NOTICE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION

CROSSROADS SBDC
BALANCE SHEET
FEBRUARY 28, 2021

ASSETS

CURRENT ASSETS		
REGULAR CHECKING ACCOUNT	\$	4,626.51
CHECKING ACCOUNT SPECIAL		<u>9,263.53</u>
TOTAL CURRENT ASSETS		13,890.04
PROPERTY AND EQUIPMENT		
FURNITURE & FIXTURES		4,642.43
OFFICE EQUIPMENT		9,997.48
ACCUMULATED DEPRECIATION		<u>(14,523.43)</u>
TOTAL PROPERTY AND EQUIPMENT		116.48
OTHER ASSETS		
DEF OUTFLOWS PENSION		9,602.00
DEFERRED OUTFLOW-OPEB		<u>731.00</u>
TOTAL OTHER ASSETS		<u>10,333.00</u>
TOTAL ASSETS	\$	<u><u>24,339.52</u></u>

LIABILITIES AND CAPITAL

CURRENT LIABILITIES		
DEFERRED INFLOWS PENSION	\$	8,142.00
DEFERRED INFLOW-OPEB		663.00
ACCRUED LEAVE		<u>8,014.00</u>
TOTAL CURRENT LIABILITIES		16,819.00
LONG-TERM LIABILITIES		
NET PENSION LIABILITY		52,198.00
NET OPEB LIABILITY		<u>6,268.00</u>
TOTAL LONG-TERM LIABILITIES		<u>58,466.00</u>
TOTAL LIABILITIES		75,285.00
CAPITAL		
FUND BALANCE		(62,665.03)
NET INCOME		<u>11,719.55</u>
TOTAL CAPITAL		<u>(50,945.48)</u>
TOTAL LIABILITIES & CAPITAL	\$	<u><u>24,339.52</u></u>

UNAUDITED - FOR MANAGEMENT PURPOSES ONLY

**CROSSROADS SBDC
INCOME STATEMENT
FOR THE EIGHT MONTHS ENDING FEBRUARY 28, 2021**

	Current Month		Year to Date	
REVENUES				
SOLID WASTE AUTH SUPPORT	\$ 0.00	0.00	\$ 70,875.00	58.75
VA SBDC GRANTS	0.00	0.00	22,362.24	18.54
CARES ACT	0.00	0.00	7,407.42	6.14
CARES ACT-GRAYSON	0.00	0.00	20,000.00	16.58
TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>120,644.66</u>	<u>100.00</u>
COST OF SALES				
TOTAL COST OF SALES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
GROSS PROFIT	<u>0.00</u>	<u>0.00</u>	<u>120,644.66</u>	<u>100.00</u>
EXPENSES				
SALARIES & WAGES	0.00	0.00	48,425.91	40.14
PAYROLL TAXES	0.00	0.00	3,550.59	2.94
EMPLOYEE RETIREMENT	0.00	0.00	5,440.17	4.51
HEALTH INSURANCE	0.00	0.00	9,153.04	7.59
WORKERS COMPENSATION	0.00	0.00	32.31	0.03
VRS INSURANCE	0.00	0.00	615.70	0.51
OUTSIDE COUNSELING	93.75	0.00	1,080.00	0.90
PROFESSIONAL FEES	330.00	0.00	6,400.00	5.30
CARESACT	139.90	0.00	16,939.97	14.04
ADVERTISING/MARKETING	0.00	0.00	538.75	0.45
DUES AND PROFESSIONAL MEMBE	0.00	0.00	247.80	0.21
GENERAL LIABILITY INSURANCE	0.00	0.00	800.00	0.66
COMPUTER/WEBSITE MAINT	0.00	0.00	2,999.47	2.49
COPYING	0.00	0.00	35.50	0.03
PRINTING/PUBLICATIONS	0.00	0.00	2,300.00	1.91
POSTAGE & FREIGHT EXPENSE	0.00	0.00	10.90	0.01
TELECOMMUNICATIONS	123.79	0.00	993.01	0.82
OFFICE SUPPLIES	0.00	0.00	4,353.57	3.61
OFFICE RENTAL	0.00	0.00	4,000.00	3.32
TRAVEL EXPENSES	0.00	0.00	49.00	0.04
MILEAGE AND FUEL EXPENSE	0.00	0.00	478.30	0.40
BUSINESS SEMINARS	0.00	0.00	248.00	0.21
DEPRECIATION EXPENSE	29.14	0.00	233.12	0.19
TOTAL EXPENSES	<u>716.58</u>	<u>0.00</u>	<u>108,925.11</u>	<u>90.29</u>
NET INCOME	\$ <u>(716.58)</u>	<u>0.00</u>	\$ <u>11,719.55</u>	<u>9.71</u>

FOR MANAGEMENT PURPOSES ONLY

CROSSROADS SBDC
General Ledger Trial Balance
As of Feb 28, 2021

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Debit Amt	Credit Amt
1010	REGULAR CHECKING AC	4,628.51	
1020	CHECKING ACCOUNT SP	9,263.53	
1525	FURNITURE & FIXTURES	4,642.43	
1530	OFFICE EQUIPMENT	9,997.48	
1700	ACCUMULATED DEPRECI		14,523.43
1801	DEF OUTFLOWS PENSIO	9,602.00	
1803	DEFERRED OUTFLOW-O	731.00	
2801	DEFERRED INFLOWS PE		8,142.00
28011	DEFERRED INFLOW-OPE		663.00
2802	ACCRUED LEAVE		8,014.00
2810	NET PENSION LIABILITY		52,198.00
2811	NET OPEB LIABILITY		6,268.00
3900	FUND BALANCE	62,665.03	
4070	SOLID WASTE AUTH SUP		70,875.00
4210	VA SBDC GRANTS		22,362.24
4400	CARES ACT		7,407.42
4425	CARES ACT-GRAYSON		20,000.00
6000	SALARIES & WAGES	48,425.91	
6001	PAYROLL TAXES	3,550.59	
6002	EMPLOYEE RETIREMENT	5,440.17	
6003	HEALTH INSURANCE	9,153.04	
6004	WORKERS COMPENSATI	32.31	
6005	VRS INSURANCE	615.70	
6030	OUTSIDE COUNSELING	1,080.00	
6031	PROFESSIONAL FEES	6,400.00	
6039	CARESACT	16,939.87	
6040	ADVERTISING/MARKETIN	538.76	
6041	DUES AND PROFESSION	247.80	
6060	GENERAL LIABILITY INS	800.00	
6067	COMPUTER/WEBSITE MA	2,999.47	
6068	COPYING	35.50	
6069	PRINTING/PUBLICATIONS	2,300.00	
6070	POSTAGE & FREIGHT EX	10.90	
6071	TELECOMMUNICATIONS	993.01	
6072	OFFICE SUPPLIES	4,353.57	
6073	OFFICE RENTAL	4,000.00	
6100	TRAVEL EXPENSES	49.00	
6101	MILEAGE and FUEL EXPE	478.30	
6170	BUSINESS SEMINARS	248.00	
6800	DEPRECIATION EXPENS	233.12	
Total:		210,453.09	210,453.09

CROSSROADS SBDC
Account Reconciliation
As of Feb 28, 2021
1010 - REGULAR CHECKING ACCOUNT
Bank Statement Date: February 28, 2021

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		32,130.24
Add: Cash Receipts		
Less: Cash Disbursements		(27,503.73)
Add (Less) Other		
Ending GL Balance		<u>4,626.51</u>
Ending Bank Balance		11,694.36
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
	Mar 13, 2020	1497 (50.00)
	Feb 18, 2021	1594 (305.88)
	Feb 18, 2021	1595 (53.84)
	Feb 18, 2021	1597 (93.56)
	Feb 18, 2021	1598 (5,930.97)
	Feb 18, 2021	1599 (330.00)
	Feb 18, 2021	1600 (139.90)
	Feb 18, 2021	1601 (69.95)
	Feb 18, 2021	1602 (93.75)
Total outstanding checks		(7,067.85)
Add (Less) Other		
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>4,626.51</u></u>

CROSSROADS SBDC
Account Reconciliation
As of Feb 28, 2021
1020 - CHECKING ACCOUNT SPECIAL
Bank Statement Date: February 28, 2021

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	9,263.53
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	
Ending GL Balance	<u>9,263.53</u>
Ending Bank Balance	<u>9,263.53</u>
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less) Other	
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u>9,263.53</u>



999-99-99-99 02867 0 C 001 30 50 004
BLUE RIDGE CROSSROADS ECONOMIC DEV AGCY
1117 E STUART DR STE 178
GALAX VA 24333-2656

Your consolidated statement

For 02/26/2021

Contact us



BBT.com



(800) BANK-BBT or
(800) 226-5228

Summary of your accounts

ACCOUNT NAME	ACCOUNT NUMBER	BALANCE(\$)	DETAILS ON
BASIC PUBLIC FUND CHECKING	0000	421,553.96	page 1
BASIC PUBLIC FUND CHECKING	000	11,694.36	page 2
BASIC PUBLIC FUND CHECKING	000	9,263.53	page 2
Total checking and money market savings accounts		\$442,511.85	



Checking and money market savings accounts

■ BASIC PUBLIC FUND CHECKING 0000

Account summary

Your previous balance as of 01/29/2021	\$405,446.37
Checks	- 23,327.41
Other withdrawals, debits and service charges	- 0.00
Deposits, credits and interest	+ 39,435.00
Your new balance as of 02/26/2021	= \$421,553.96

Checks

DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)
02/03	2380	22,597.70	02/02	2384	305.00	02/26	*2390	150.00
02/02	*2383	69.95	02/03	*2387	204.76			

* indicates a skip in sequential check numbers above this item

Total checks = \$23,327.41

Deposits, credits and interest

DATE	DESCRIPTION	AMOUNT(\$)
02/19	DEPOSIT	3,875.00
02/19	DEPOSIT	35,560.00
Total deposits, credits and interest		= \$39,435.00

■ BASIC PUBLIC FUND CHECKING 0000:

Account summary

Your previous balance as of 01/29/2021	\$39,999.86
Checks	- 28,305.50
Other withdrawals, debits and service charges	- 0.00
Deposits, credits and interest	+ 0.00
Your new balance as of 02/26/2021	= \$11,694.36

Checks

DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)	DATE	CHECK #	AMOUNT(\$)
02/10	1585	4,900.00	02/02	*1591	705.00	02/19	1593	20,424.38
02/02	*1588	437.50	02/03	1592	1,707.17	02/26	*1596	61.50
02/02	1589	69.95						
						Total checks		= \$28,305.50

* indicates a skip in sequential check numbers above this item

■ BASIC PUBLIC FUND CHECKING 00:

Account summary

Your previous balance as of 01/29/2021	\$9,263.53
Checks	- 0.00
Other withdrawals, debits and service charges	- 0.00
Deposits, credits and interest	+ 0.00
Your new balance as of 02/26/2021	= \$9,263.53

Starting April 11, 2021 the following changes/updates will apply to your BB&T checking, savings and/or money market account(s):

1. **Check Deposit cut-off times at the ATM will move from 6 pm local time to 9 pm ET.** This means you will have additional time at ATMs to make check deposits. Check deposits made prior to the 9 pm ET cut-off on a business day (Monday through Friday, except federal holidays) will generally be available the next day. (Check deposits may be subject to a hold, which delays when those funds will be available to you.)
2. **Check Deposit cut-off times for mobile deposits will move from 8 pm ET to 9 pm ET.** This means you will have 1 additional hour to make mobile deposits. Deposits made prior to the 9 pm ET cut-off on a business day (Monday through Friday, except federal holidays) will generally be available the next day. (Check deposits may be subject to a hold, which delays when those funds will be available to you.)
3. **A Negative Account Balance Fee may be assessed on your account if you are overdrawn for 7 consecutive calendar days.** You can avoid this fee if you bring your balance positive. For clients that are opted-out of Overdraft Review for ATM and everyday transactions (also known as one-time debit card transactions), this fee can still be charged on transactions except for ATM and everyday debit card transactions. Please refer to the Personal Services Pricing Guide or Business Services Pricing Guide for more details.
4. **For checks, ACH & recurring debit card transactions, the Opt-Out option for Consumer accounts will be discontinued.** If you currently have not authorized Overdraft Review of checks, ACH and recurring debit card transactions, the bank will now consider paying these items into overdraft at the bank's discretion. If an item is paid into overdraft, Overdraft fees will apply instead of Returned Item fees incurred today. This change will not affect your ability to opt-in or opt-out of Overdraft Review for ATM and everyday debit card transactions. Please note this option is currently available for Consumer accounts only and therefore this change will not impact Commercial accounts.
5. **ACH Debits will memo-post to your account throughout the day.** This means that as the bank receives ACH Debit transactions, most will be applied to your account as pending transactions and your available balance will be reduced accordingly. This makes you aware earlier in the day of what will be going into nightly processing to be paid or returned. Please ensure enough funds are available in your account to cover these and any other transactions to avoid overdraft and returned items and associated fees.
6. **Certain transactions received by the bank between 9:00 pm ET and 11:59 pm ET on business days may memo-post to your account.** These transactions include debit card transactions, internal transfers, Zelle transactions, VISA Money Transfer Credits, VISA Credit returns, and ATM withdrawals. This means that when the bank receives these transactions between 9:00 pm ET and 11:59 pm ET, they may be applied to your account as pending transactions and your available balance will be adjusted accordingly. Please ensure sufficient funds are available in your account to cover these and any other transactions to avoid overdraft and returned items and associated fees.



Carroll – Galax – Grayson VIRGINIA



BRCEDA / SBA Monthly Report: 3/18/2021
Activities Reported 2/16/2021 – 3/15/2021

1) Virginia SBDC Funding Updates:

The 2021 Contract has not been issued at this time.

2) Announcements:

- a. IRS extended the tax filing deadline to May 15th
- b. Pandemic related grant program updates:
 - i. Paycheck Protection Program expires March 31st. Legislation is moving through Congress to extend that deadline by two months.
 - ii. Shuttered Venue Operator Grant – SBA – opening beginning of April
 - iii. Restaurant Revitalization Fund – SBA – opening beginning of April

3) Projects/ Highlights / Significant Accomplishments:

- a. Held a 2-day virtual QuickBooks Online training with 19 attendees.
- b. Ribbon Cutting – Senior Home Share.
- c. Assist companies through the Virginia Enterprise Zone application process.
- d. Meeting with new IDA Director for Carroll to share information about our program and identify partnership opportunities.
- e. Partner with UVA-Wise and VCC to continue offering training sessions on IT/Cybersecurity needs.
- f. Assist City of Galax in finalizing grant funds to business challenge winners.
- g. Assist BRCEDA (host) in their GO Virginia grant documents. (Award is for a Natural Gas line extension to the Wildwood Commerce Park.)
- h. CARES consultant, Teresa Catron, received a Customer Service Certification by participating in a training offered by SkillPath. She plans to start offering classes on this subject.

4) Training for Clients:

- a. 3/4-5/21: QuickBooks Online – Virtual
- b. 3/8/21: PPP Updates for Sole Proprietors & Independent Contractors
- c. 2/18/21: Refocus and Rebuild – Online payment POS Sales
- d. 3/4/21: Refocus and Rebuild – Website and Ecommerce Security

5) Events

- a. 2/25/21: Senior Home Share Ribbon Cutting

6) Professional Development/Staff Training:

- a. DHCD VEZ LZA training – MA
- b. Building a Brand from Scratch – TC
- c. E-Commerce has Evolved – TC
- d. Customer Service Certification: Through the Customers Eyes – TC
- e. Reach More E-Commerce Customers with Expert Online Marketing Tips – TC
- f. Working with Restaurant Clients – SBDC Advisor Toolkit – TC

7) Other meeting participation:

- a. Friends of SWVA Board Meeting – MA
- b. Rally Reunite
- c. Weekly Staff Meeting
- d. Weekly VA SBDC Meetings

BLUERIDGECROSSROADS

economic development authority

Carroll – Grayson – Galax Regional Industrial Facilities Authority

Date: March 18, 2021
To: BRCEDA Board of Directors
From: Nichole Hair
Re: Director's report

Wildwood Commerce Park

- a. AEP Transmission Line – AEP is looking for alternate routes after discussions were held with Carroll County and AEP. AEP does not have routes to share with BRCEDA.
- b. Shell Building Discussion: In December, we discussed potential to build a shell building at Wildwood. Recently, Carroll County, Jake Tabor (VIAA), and I met with a manufacturer looking for expansion opportunities. They are looking for an existing, 100,000 sq. ft. building in our region. There are no existing buildings in the BRCEDA region. Agracel, Inc. provided information for this size building – 9-12 months to develop the site and build and \$5.5M to \$7.5M for project.
- c. Twin County Airport – a letter of support to extend the runway was submitted to the Airport Commission. Regular communications are being held with the Commission.
- d. Marketing: VIAA and Mount Rogers Planning District are working towards a “quality of life” landing page and marketing materials.
- e. Strategic Planning: Begin discussions to develop a strategic plan for BRCEDA and member localities

Projects/Prospects

- a. 1 meeting with an expansion project

While this report is currently short in nature, I am sure it will continue to grow. Please let me know of any questions. Thank you.

The Blue Ridge Crossroads Region is Virginia's "Entrepreneurial Region."

1117 East Stuart Drive . Galax, Virginia 24333
Tel: 276.236.0391 www.brceda.org

BRCEDA Operating Expenses Versus Budget

	FY 2021	FY 2021	FY 2021	FY 2022	
	APPROVED	Expenses thru 12/31/2020	as % BUDGET	Proposed Budget	NOTES
Personnel	\$ -	\$ -	0%	\$ -	
SALARY - 6000	\$ -	\$ -	0%		
FICA - 6001	\$ -	\$ -	0%		
HEALTH INSURANCE - 6003	\$ -	\$ -	0%		
GROUP - 6007	\$ -	\$ -	0%		
VRS - 6002	\$ -	\$ -	0%		

Contracted Services	\$ 100,000	\$ 48,287	48%	\$ 103,800	
CONTRACTED SERVICES- LEGAL - 6031	\$ 7,500	\$ 6,892	92%	\$ 11,300	
CONTRACTED SERVICES- CONSULTING - 6030/6031	\$ 80,000	\$ 40,000	50%	\$ 80,000	VIAA
CONTRACTED SVC- ACCOUNTING - 6031	\$ 4,000	\$ 1,395	35%	\$ 4,000	
CONTRACTED SVC- AUDIT - 6031	\$ 8,500	\$ -	0%	\$ 8,500	
Office	\$ 8,671	\$ 2,394	28%	\$ 8,700	
INSURANCE COVERAGE - 6060	\$ 3,471	\$ -	0%	\$ 3,500	
POSTAGE - 6070	\$ 250	\$ -	0%	\$ 250	
TELECOMMUNICATIONS - 6071	\$ 1,200	\$ 735	61%	\$ 1,200	
OFFICE SUPPLIES - 6072	\$ 750	\$ 159	21%	\$ 750	
OFFICE RENTAL - 6073	\$ 3,000	\$ 1,500	50%	\$ 3,000	
Outreach/Marketing	\$ 750	\$ -	0%	\$ 750	
ADVERTISING AND OTHER MARKETING - 6040	\$ 750	\$ -	0%	\$ 750	
DUES/PROFESSIONAL MEMBERSHIPS - 6041	\$ -	\$ -	0%	\$ -	
Travel/Training	\$ 150	\$ 29	19%	\$ 152	
TRAVEL - 6100	\$ -	\$ -	0%	\$ -	
MILEAGE - 6101	\$ 150	\$ 29	19%	\$ 152	
TRAINING/DEVELOPMENT TRAINING - 6102	\$ -	\$ -	0%	\$ -	
Captial Outlay (Non-construction)					
EQUIPMENT - 6130					
EQUIPMENT- COMPUTERS - 6200					

Wildwood Expenses	\$ 34,000	\$ 3,770	11%	\$ 34,000	
<i>Maynard Drive</i> marker (one-time expense)	\$ -		0%	\$ -	
Wildwood monthly mowing - 6120	\$ 9,000	\$ 3,770	42%	\$ 9,000	
Wildwood street lights (electric)	\$ -		0%	\$ -	
Wildwood maintenance / stormwater	\$ 25,000	\$ -	0%	\$ 25,000	Engineering exp.
Other items	\$ 7,029	\$ 55	1%	\$ 7,075	
OTHER OPERATING EXPENSE	\$ 5,000	\$ -	0%	\$ 5,000	Annual SNB LOC fee
SPECIAL EVENTS - 6160	\$ 1,000	\$ 55	6%	\$ 1,000	
New initiatives	\$ 1,029		0%	\$ 1,075	
Total Operational Expenses	\$ 150,600	\$ 54,535	36%	\$ 154,477	
MRPDC Loan (Interest Only)	\$ 4,945	\$ -	0%	\$ 4,945	MRPDC Loan Interest
Wildwood Debt Service	\$ 271,173	\$ 135,586	50%	\$ 271,173	
TOTAL EXPENDITURES	\$ 426,718	\$ 190,122	45%	\$ 430,595	
Wildwood & MRPDC Debt Service Support	\$ 276,120	\$ 138,060	50%	\$ 276,120	
Localities' Operational Support	\$ 150,600	\$ 75,300	50%	\$ 150,600	
Other Revenues				\$ 3,875	
TOTAL REVENUES	\$ 426,720			\$ 430,595	
Total Revenues per Locality	\$ 142,240			\$ 142,240	

Approx. \$42,000 designated for "Marketing" in checking acct.

\$40,000 accrued in checking account for natural gas project

DRAFT MINUTES

Other Unfinished Business

Included in trustee meeting packets was a copy of the **Code of Ethics for GCRL Board of Trustees**, approved on January 27, 2021, for each trustee to sign at this meeting. Upon review, Vice Chairman Luague proposed that the Code of Ethics could be improved and refined. Vice Chairman Luague will appear on the agenda and present an amendment to the Code of Ethics at the next meeting in May.

At this time, trustees have completed the United for Libraries' **Short Takes for Trustees** training series provided by the Library of Virginia. While this does conclude formal Short Takes for Trustees discussions in meetings, Ms. Fore encouraged trustees to refer to the materials as necessary and ask questions at any time.

Following up on the **Henry & Ruth Puckett Estate**, Ms. Fore contacted Mr. Doug Vaught while preparing the tentative FY 2022 Regional Library budget. Mr. Vaught stated that he was working on the Puckett estate and the Library could conservatively expect an amount of approximately \$100,000.

The second set of **roof repairs to the Galax Public Library** will soon be underway. Buzz Wilmoth of J.G. Coram Construction updated Ms. Fore that all materials have been ordered for the second set of repairs. There is an expected delivery date of April 15th on windows, and they will probably begin work the week before, weather permitting. During this phase of repairs, Vice Chairman Luague requests pictures of the roof be taken to document its current condition.

New Business

Trustees reviewed "Roberts Rules of Order Cheat Sheet" at the encouragement of Ms. Bowman. The sheet is an excellent reference guide on how to introduce new business using parliamentary procedure. It is important to follow the established rules in conducting Regional Library Board business and meetings.

Ms. Fore set a goal to have a revised draft of **GCRL Collection Development Policy** prepared for the next Board meeting in May.

The **next regular meeting** of the Library Board will be Wednesday, May 19, 2021, 4:30 p.m. at the Carroll County Public Library. Vice Chairman Luague declared the meeting adjourned at 5:50 p.m.

Respectfully submitted: _____, Secretary

Approved by the Board: _____, Chairman

**Virginia Department of Taxation
Communication Tax Distribution Report**

March Distribution for January 2021 Sales

Statewide	Amount (\$)
Total Communications Tax	22,142,698.74
Total E-911	1,986,892.56
Total Right-of-Way	1,163,941.90
Sub-total	25,293,533.20
Less: Administration Fee	-22,711.48
Less: Transferred to Deaf and Hard of Hearing	-238,812.93
Sub-total	-261,524.41
Adjustment	0.00
Total Amount Available for Statewide Distribution:	25,032,008.79
Locality: Carroll - 51035	
Locality APA Percentage:	0.241729 %
Total Amount Distributed	60,509.62

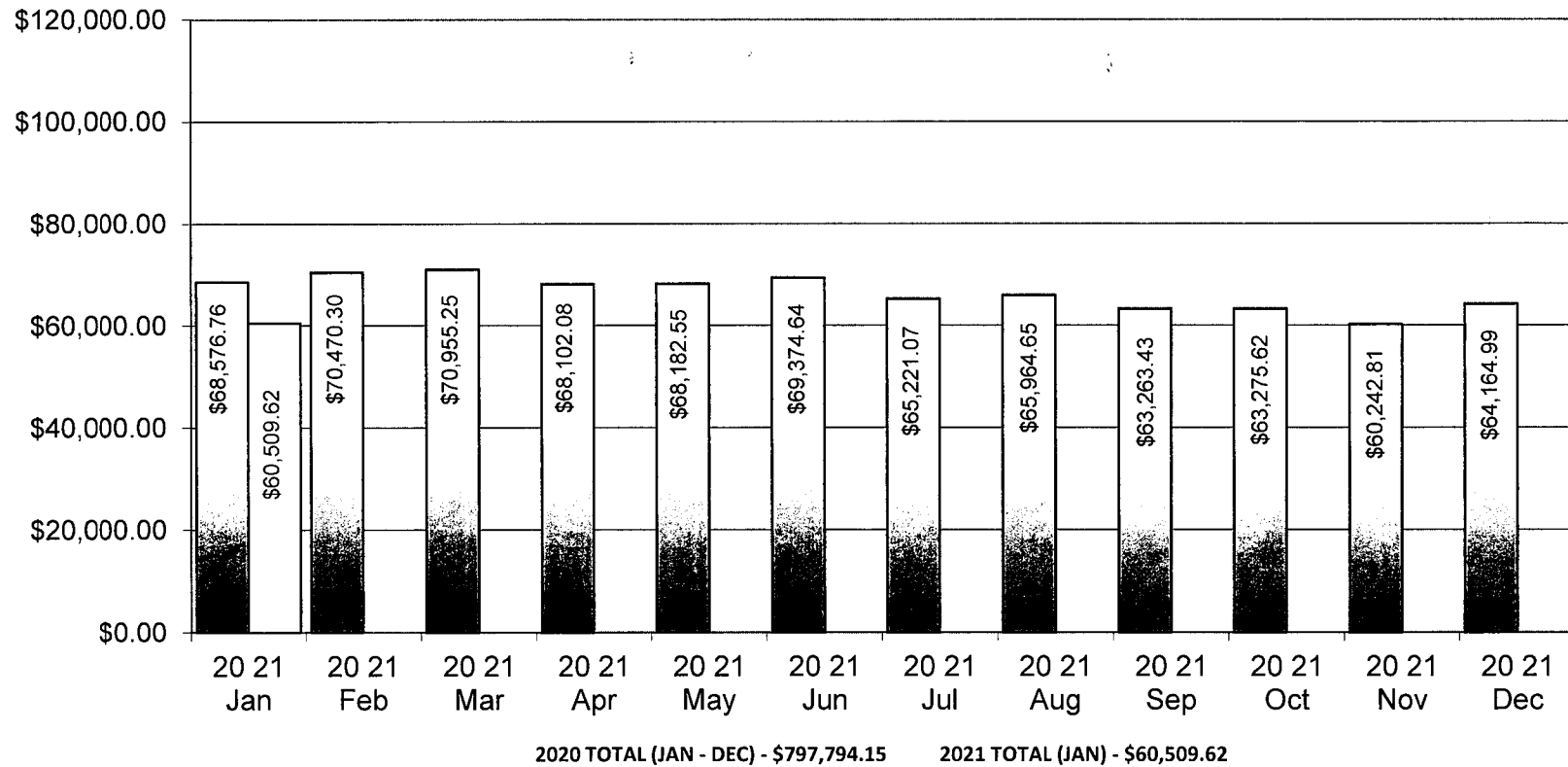
Time Created: 08 03 AM

**Additional Information: CONFIDENTIAL TAXPAYER DATA UNDER SECTION 58.1-3 OF
THE CODE OF VIRGINIA. PENALTIES FOR UNAUTHORIZED DISCLOSURE.---**

Submitted 3/12/21 by:
Matthew Surratt
Master Chief Deputy
Commissioner of the Revenue
Carroll County

Communication Tax Distribution Report Carroll County VA

Communication Tax Distribution reports are reported to the Commissioner of the Revenue Office monthly. Reports and distributions are received approximately two months after the last day of the current month.



CARROLL COUNTY EMERGENCY SERVICES

FIRE CALLS RESPONSE SUMMARY

County-Wide Summary						
Month	Total Calls Dispatched	Structure Fires	Vehicle Fires	Brush Fires	MVC	Other
Jan-21	45	14	1	3	19	8
Feb-21	0	0	0	0	0	0
Mar-21	0	0	0	0	0	0
Apr-21	0	0	0	0	0	0
May-21	0	0	0	0	0	0
Jun-21	0	0	0	0	0	0
Jul-21	0	0	0	0	0	0
Aug-21	0	0	0	0	0	0
Sep-21	0	0	0	0	0	0
Oct-21	0	0	0	0	0	0
Nov-21	0	0	0	0	0	0
Dec-21	0	0	0	0	0	0
2021 TOTAL	0	0	0	0	0	8

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

Cana Fire Department							Laurel Fork Fire Department					
Month	Total Calls Dispatched	Structure Fires	Vehicle Fires	Brush Fires	MVC	Other	Total Calls Dispatched	Structure Fires	Vehicle Fires	Brush Fires	MVC	Other
Jan-21	14	5	0	2	4	3	3	0	0	0	3	0
Feb-21	0	0	0	0	0	0	0	0	0	0	0	0
Mar-21	0	0	0	0	0	0	0	0	0	0	0	0
Apr-21	0	0	0	0	0	0	0	0	0	0	0	0
May-21	0	0	0	0	0	0	0	0	0	0	0	0
Jun-21	0	0	0	0	0	0	0	0	0	0	0	0
Jul-21	0	0	0	0	0	0	0	0	0	0	0	0
Aug-21	0	0	0	0	0	0	0	0	0	0	0	0
Sep-21	0	0	0	0	0	0	0	0	0	0	0	0
Oct-21	0	0	0	0	0	0	0	0	0	0	0	0
Nov-21	0	0	0	0	0	0	0	0	0	0	0	0
Dec-21	0	0	0	0	0	0	0	0	0	0	0	0
2021 TOTAL	14	0	0	0	4	0	0	0	0	0	3	0

Hillsville Fire Department						
Month	Total Calls Dispatched	Structure Fires	Vehicle Fires	Brush Fires	MVC	Other
Jan-21	28	9	1	1	12	5
Feb-21	0	0	0	0	0	0
Mar-21	0	0	0	0	0	0
Apr-21	0	0	0	0	0	0
May-21	0	0	0	0	0	0
Jun-21	0	0	0	0	0	0
Jul-21	0	0	0	0	0	0
Aug-21	0	0	0	0	0	0
Sep-21	0	0	0	0	0	0
Oct-21	0	0	0	0	0	0
Nov-21	0	0	0	0	0	0
Dec-21	0	0	0	0	0	0
2021 TOTAL	0	9	1	0	12	5

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

Fries Fire Department 1
Galax Fire Department 5

CARROLL COUNTY EMERGENCY SERVICES

EMS CALLS RESPONSE SUMMARY

County-Wide Summary

Month	GRAND TOTAL ANSWERED CALLS ALL AGENCIES	CCFR Total Dispatched	CCFR 911	Inter- Facility Transports	Returns to SNF / Homes	Total of Volunteer Calls Dispatched	Total Volunteer Calls Unable to Respond	Total Answered with CCFR Assist	Total Answered without CCFR Assist	% Missed Calls by all Volunteers Combined
Jan-21	366	282	278	1	3	146	59	16	71	40%
Feb-21	0	0	0	0	0	0	0	0	0	0%
Mar-21	0	0	0	0	0	0	0	0	0	0%
Apr-21	0	0	0	0	0	0	0	0	0	0%
May-21	0	0	0	0	0	0	0	0	0	0%
Jun-21	0	0	0	0	0	0	0	0	0	0%
Jul-21	0	0	0	0	0	0	0	0	0	0%
Aug-21	0	0	0	0	0	0	0	0	0	0%
Sep-21	0	0	0	0	0	0	0	0	0	0%
Oct-21	0	0	0	0	0	0	0	0	0	0%
Nov-21	0	0	0	0	0	0	0	0	0	0%
Dec-21	0	0	0	0	0	0	0	0	0	0%
2021 TOTAL	366	282	278	1	3	146	59	16	71	0%

Laurel Rescue

Month	Total Dispatched	Total Answered w/o Assistance	Total Answered w/ CCFR Assistance	Total Not Answered	% Answered Without Assistance	% Calls Answered With and Without Assistance
Jan-21	38	11	7	20	29%	47%
Feb-21	0	0	0	0	0%	0%
Mar-21	0	0	0	0	0%	0%
Apr-21	0	0	0	0	0%	0%
May-21	0	0	0	0	0%	0%
Jun-21	0	0	0	0	0%	0%
Jul-21	0	0	0	0	0%	0%
Aug-21	0	0	0	0	0%	0%
Sep-21	0	0	0	0	0%	0%
Oct-21	0	0	0	0	0%	0%
Nov-21	0	0	0	0	0%	0%
Dec-21	0	0	0	0	0%	0%
2021 TOTAL	38	11	7	20	3%	4%

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

Fries Fire & Rescue 10
Galax Grayson EMS 10

Laurel Fork Rescue

Month	Total Dispatched	Total Answered w/o Assistance	Total Answered w/ CCFR Assistance	Total Not Answered	% Answered Without Assistance	% Calls Answered With and Without Assistance
Jan-21	24	0	0	24	0%	0%
Feb-21	0	0	0	0	0%	0%
Mar-21	0	0	0	0	0%	0%
Apr-21	0	0	0	0	0%	0%
May-21	0	0	0	0	0%	0%
Jun-21	0	0	0	0	0%	0%
Jul-21	0	0	0	0	0%	0%
Aug-21	0	0	0	0	0%	0%
Sep-21	0	0	0	0	0%	0%
Oct-21	0	0	0	0	0%	0%
Nov-21	0	0	0	0	0%	0%
Dec-21	0	0	0	0	0%	0%
2021 TOTAL	24	0	0	24	0%	0%

Pipers Gap Rescue

Month	Total Dispatched	Total Answered w/o Assistance	Total Answered w/ CCFR Assistance	Total Not Answered	% Answered Without Assistance	% Calls Answered With and Without Assistance
Jan-21	84	60	9	15	71%	82%
Feb-21	0	0	0	0	0%	0%
Mar-21	0	0	0	0	0%	0%
Apr-21	0	0	0	0	0%	0%
May-21	0	0	0	0	0%	0%
Jun-21	0	0	0	0	0%	0%
Jul-21	0	0	0	0	0%	0%
Aug-21	0	0	0	0	0%	0%
Sep-21	0	0	0	0	0%	0%
Oct-21	0	0	0	0	0%	0%
Nov-21	0	0	0	0	0%	0%
Dec-21	0	0	0	0	0%	0%
2021 TOTAL	84	60	9	15	0%	0%

NEW RIVER VALLEY REGIONAL JAIL AUTHORITY

January 15, 2021

Held at the New River Valley Regional Jail

A. CALL TO ORDER:

The meeting of the New River Valley Regional Jail Authority was called to order at 10:05 a.m. by Chairman Mark Armentrout with six (6) members and three (3) alternates present.

MEMBERS PRESENT:

Bland County:	Mr. Workman (video)
Carroll County:	Mr. Lyons (video)
Floyd County:	Mr. Turman
Grayson County:	Sheriff Vaughan (video)
Radford City:	Sheriff Armentrout
Wythe County:	Mr. Vaught (video)

ALTERNATES PRESENT:

Giles County:	Mr. Martin
Grayson County:	Mr. Smith
Pulaski County:	Mr. Sweet (video)

STAFF & GUESTS PRESENT:

Superintendent Gregory Winston
Mr. Steve Durbin-Sands Anderson (video)
Mr. Bob Sumner-Citizen
Tammy Dobbins-NRVRJ
Tim Clark- NRVRJ

B. ROLL CALL:

In Mrs. Akers' absence, Mrs. Tammy Dobbins called roll and reported a quorum present.

C. APPROVAL OF NOVEMBER 2020 MINUTES:

Copies of the Minutes from the November 13, 2020 meeting were mailed to each member. Chairman Armentrout asked if there were any additions or additional corrections to the Minutes as presented.

Motion: Mr. Workman moved that the November 13, 2020 Minutes be approved as presented. Mr. Lyons seconded the motion.

Action: The motion passed unanimously.

HR:

We have initiated an employee recognition program and have been accepting recommendations for Employee of the Quarter and Employee of the Year. We will be recognizing one employee for both sworn staff and civilian staff on a plaque in roll call. We'll be announcing those employees in the next few weeks and some parking places out front has been designated for the winners as an added benefit of this recognition.

Applicant Testing:

We continue to solicit for testing and we have been a reduced number of applicants that have come for testing. We've attributed that to the holidays, the stimulus payments and also the extension of unemployment insurance. Our HR folks are going back through last year's applicant pool and making contact with all of the folks that confirmed but didn't actually show up to test. We hope to receive some additional applicants by doing so.

COVID Update:

We've been hit fairly hard by COVID with our jail staff. As of this morning, we have about 7-8 employees out with COVID. We're performing testing for staff onsite if someone has symptoms because we really need to know their results. Most of the regional jails in the Virginia are seeing an increase in staff being impacted by COVID.

IT:

We have updated the telephone system throughout the jail. Our old phone system was obsolete and had been unsupported for some time.

Inmate Tablets:

The tablets are now installed in the housing units and inmates are able to visit through them. We've had a few challenges with the video visitation through the tablets and not everyone has been following all of the rules. We have a video officer who monitors the visits and if someone is caught misusing the tablets the video is shut down and they are no longer allowed to use the tablets.

Maintenance:

We have a lot of obsolete equipment in our security system and have been saving up in our Repair and Replacement reserve account. We had hoped to do a \$280,000 project on our security system this year but COVID has put a hold on that.

We did have a company come in a few weeks ago to discuss security system upgrades and 2-way radio upgrades which were already been budgeted for. They had planned to come for a walk thru last week but had to cancel due to weather and will reschedule their visit.

Insurance:

On Wednesday, we met with our health insurance providers and based upon our utilization they're projecting as much as a 14% increase in our costs. That relates in real dollars to \$370,000. Last year we budgeted 15% increase in our health insurance and we were able to negotiate a lower rate than that. So, there may be a level funding option where we won't have to increase anything. We're going to be analyzing that over the next few weeks and report back to the group.

G. NEW BUSINESS:

Chairman Armentrout reminded everyone that hasn't sent in their Financial Disclosure forms to please do so as soon as possible. The jail's auditors require this documentation from each board member and alternate.

COVID Vaccines:

After polling the staff, we have about 1/3 of the employees that are willing to take the vaccine. Dr. Bissell is ordering the vaccine for our staff and inmates and according to the health department, they plan to report here to immunize our staff and inmates. Supt Winston emailed Dr. Bissell last week to check on the portal that is supposed to be sent so we can key in our staffs' contact information.

I. OTHER BUSINESS OR INFORMATIONAL ITEMS:

ADJOURNMENT:

With no further business to discuss, Chairman Armentrout asked for motion to adjourn.

Motion: Mr. Lyons made the motion to adjourn the meeting.
Mr. Workman seconded the motion.

Action: The motion passed unanimously.

There being no further business to come before the Authority, Chairman Armentrout adjourned the meeting at 10:28 a.m.

Chairman Mark A. Armentrout

INMATE WORK FORCE

MALE INSIDE WORKERS		MALE OUTSIDE WORKERS		FEMALE WORKERS
1ST SHIFT KITCHEN	INMATES HIGHLIGHTED IN YELLOW ARE MEDICALLY CLEARED TO HANDLE FOOD ALL OTHERS ARE NOT	PULASKI COUNTY PSA	RADFORD CITY PD	CLEANING CREW
NEED 1		NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME	NEED 1
JOHNSON, JUSTIN *		NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME	HARVEY, MELANIE *
COKER, JODY *		NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME	PHILLIPPI, TERESA *
PATTON, CUB *	LAUNDRY	NOT NEEDED AT THIS TIME	FLOYD COUNTY	TRAY SERVERS
SIMPSON, JESSE *	NEED 1	PULASKI COUNTY	NOT NEEDED AT THIS TIME	WOOLWINE, BRITINI *
SIMMONS, JEFFREY	RANKIN, JAMES *	NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME	GRUBB, ALEXUS *
DYE, WILLIAM *	PACK, MICHAEL *		NOT NEEDED AT THIS TIME	HUFF, LAKON *
DOZAL, SYLVESTER *	TATE, DAKOTA *	PULASKI DOG POUND	BLAND COUNTY	GILES COUNTY
POOLE, RONALD *	COLLINS, ROBERT *	NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME
HOSTETTER, TERRY *	ISOM'S CLEANING CREW	NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME
POFF, DANIEL *	SPENCER, CLIFTON *	PULASKI LAKE CREW	NOT NEEDED AT THIS TIME	
OLIVARES, JORGE *	NEED 1	NOT NEEDED AT THIS TIME	WYTHE COUNTY	GILES COUNTY PSA
SMITH, EDWARD	NEED 1	NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME
NEED 1	SNIDER, CRAIG *	NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME	GILES ROAD CREW
NEED 1	BARNETT'S CLEANING CREW	BACK UP 1ST SHIFT KITCHEN	NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME
2ND SHIFT KITCHEN	GRIFFITH, JULIAN *	KELLY, TERRY	WYTHE ROAD CREW	NOT NEEDED AT THIS TIME
HEDGE, STUART *	MEADOWS, DYLAN *	BAILEY, JAMES	NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME
LOVELL, WILLIAM *	PARKS, STEVEN *	NEED 1	NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME
HOUDEK, RICHARD *	NEED 1	NEED 1	NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME
MCMILLIAN, IRAN	1ST SHIFT KITCHEN CLEANERS	SAGE, JASON	NOT NEEDED AT THIS TIME	NOT NEEDED AT THIS TIME
SIMONE, DEVIN *	WILKINS, ZACHARIAH *	NEED 1	CARROLL COUNTY	NOT NEEDED AT THIS TIME
CUMBEE, ROY *	NEED 1	CIAFARDINI, JOHN	NOT NEEDED AT THIS TIME	NRVRJ ROAD CREW
NEED 1	2ND SHIFT KITCHEN CLEANERS	NEED 1	NOT NEEDED AT THIS TIME	NEED 1 12-21-2020
SUTPHIN, MICHAEL *	NEED 1	BACK UP 2ND SHIFT KITCHEN	NOT NEEDED AT THIS TIME	NEED 1 11-5-2021
AKERS, FRANKIE	DAVIS, RICKY *	NEED 1	NOT NEEDED AT THIS TIME	NEED 1 12-31-2020
TAYLOR, SHAWN *	KITCHEN DAY BAKERS	NEED 1	NOT NEEDED AT THIS TIME	NEED 1 11-5-2021
ALLEY, LUCAS *	BELL, JAMES *	BULLION, JOHN	GRAYSON COUNTY	NRVRJ GROUNDS CREW
WADDELL, CHRISTOPHER *	NEED 1	COOK, MICHAEL	NOT NEEDED AT THIS TIME	NEED 1 12-4-2020
CONMASTER, BENJAMIN	BAESLER, RICKY *	NEED 1	NOT NEEDED AT THIS TIME	NEED 1 10-25-2020
NEED 1		SHELTON, JERRY		Need 1 11-23-2020
NEED 1	MEALS ON WHEELS	NEED 1		NRCJTA (ACADEMY)
TRAY SERVERS	PENNINGTON, MICHAEL *	NEED 1		NOT NEEDED AT THIS TIME
SEAGLE, JOHNATHAN *	THORNTON, MATTHEW *			
RUSCH, DAVID *	NEED 1	ADMIN/LOBBY/BOOKING	BOOKING CLEANING CREW	6 FEMALE INSIDE WORKERS
JONES, ROBERT *	TRUCKS ONLY	BOYER, JUSTUS-W/M	NEED 1	64 MALE INSIDE WORKERS
MILLER, DEAN *	AUSTIN, STEVEN *		THOMAS, NICHOLAS-W/M	55 MALE OUTSIDE WORKERS
GRAHAM, FREDRICK *	NEED 1			125 TOTAL WORKERS
LOYD, TIMOTHY *	COURT-OUT TO COURT	3/3/2021	WEEKENDS/ WORKS 6 TO 7 DAYS A WEEK	WEEKLY/ WORKS 5 DAYS A WEEK
NEED 1	MED-OUT OF WORK/ MEDICAL			
MOSIER, KEISHAUN *	SUSP-SUSPENDED FROM WORK			
TURNER, CHARLIE *	RH/Q-QUARANTINE	NO OUTSIDE TRUSTY *		Check your emails for extra help on weekends
Please make sure the inmate workers are doing the job they have been assigned. Do not let them pick and choose where and when they work.				
Only kitchen inmate workers should be helping with meals and handling food in the kitchen. Only tray servers should be serving trays.				