



Town of Mineral

P.O. Box 316

312 Mineral Avenue

Mineral, Virginia 23117

Phone 540-894-5100

www.townofmineral.com

clerk@townofmineral.com

Town of Mineral Council Meeting Agenda

February 10, 2020

7:00PM

Roll Call

Pledge of Allegiance

Public Comments

TAB A Adopt/Amend Agenda

TAB B Approval of December, 2019 and January, 2020 Council Meeting Minutes

TAB C Approval of February 2020 Bills to Be Paid

TAB D Town Manager's Report

TAB E Town Attorney's Report

Standing Committee Reports

Beautification/Anti-Litter Committee

TAB F Budget & Finance Committee

Building Committee

Cemetery Committee

Economic Development Committee

Personnel Committee

Planning Commission Updates

TAB G Police & Legal Matters Committee

Streets Committee

TAB H Walton Park Committee

Water & Sewer Committee

Old Business

Solar Panel Discussion

TAB I Auditor proposal review

Tree at Mexican Restaurant discussion

New Business

TAB J Resolution of Support – LCWA

TAB K Census Bureau – Presentation by Kathy O'Connell

Closed Session

Personnel for Attorney

Town Council meets for its regular session on the second Monday of each month at 7:00 p.m. Persons wishing to be heard or having an item to be placed on the agenda should make their request to the Clerk of Council by the final Monday of the month preceding the meeting.

Pam Harlowe, Mayor • Michael Warlick, Vice-Mayor

Roy McGehee • Doswell Pierce • Edward Kube • William Thomas • Ed Jarvis Town Manager • Ti-Lea Downing, Treasurer/Clerk Lisa Yates
Andrea Erard, Town Attorney

BILLS TO BE PAID FEBRUARY 2020

Vendor	Account	Description	Amount	
Advanced Network Systems	Telephone	Telephone upgrade	\$3163.04	
Advance Auto	Repair/Maintenance General	Alternator for dumptruck	\$69.47	
Aflac	Employee Insurance		\$582.10	
All Install	Repair/Maintenance General	Annual service for Town Office generator	\$235.00	
Amazon	Office Supplies	Ribbon cutting ribbon	\$24.76	
Anthem	Insurance		\$5386.00	
Besley Implements	Repair/Maintenance General	Tire repair/grommet	\$16.10	
Comcast	Internet		\$128.40	
Courtney Cleaning Service, Inc.	Office Cleaning		\$300.00	
Crystal Springs	Office Supplies	Water for office	\$9.03	
DMV	Office Supplies	DMV stops removed	\$75.00	
Dominion	Electric-Water & Sewer /Walton Park/ General		\$1456.95	
Ed Kube	Mileage reimbursement	Mileage reimbursement	\$35.65	
Erard, Andrea G, Esq	Legal Fees		\$1250.00	
Fortiline	Repair/Maintenance W&S	Setters, meter supplies	\$463.61	
Foxbrook Services	Water deposit refund	Water deposit refund	\$123.80	
Google LLC Mountain View	Office supplies	E mail addresses and storage	\$46.45	
Integral	Office Supplies	W-2 forms	\$36.36	
James River Equipment	Repair/Maintenance General	Air, Oil and fuel filters for backhoe	\$185.79	
JLTC Security Group	IT Support	IT Support	\$1131.30	
Keith Barker Concrete	Repair/Maintenance W&S	Prep & pour concrete 130 Louisa Ave, 410 Mineral Ave.	\$695.00	
LKA Signs & Designs	Building/Maintenance	Signs for parking lot	\$63.00	
Louisa County Landfill	Landfill		N/A	
Louisa County Water Authority	County Water	Usage 19200 gallons	\$113.09	
Louisa County Water Authority	County Waste Water	Usage 1247169 gallons	\$11062.39	
Louisa County	Gas	Fuel	\$99.90	
Louisa Hardware	Repair/Maintenance General	Nuts, bolts for DMV sign	\$31.67	
Main Street Supply	Repair/Maintenance General	Old shop key, DMV lot paint marking strips, Old DMV oil filter spin on, paint & flags	\$125.65	
Main Street Supply	Repair/Maintenance W&S	Well 4 thermostat, 902 8 th St. water meter hook up, coupling, paint, tape, 520 Mineral Ave meter lid	\$113.60	
Matthews	Cemetery	Plaque for columbarium	\$146.88	
Mineral Vol. Fire Department	Fire Program	Fire program	\$10000.00	
Mojohns	Walton Park	Portable Toilet	\$49.00	
Print EZ	Office Supplies	envelopes	\$243.98	
Purcell Lumber	Repair/Maintenance General	Old DMV office maintenance	\$70.06	
Smith Technologies/QS1	Office Supplies	Software maintenance	\$463.00	
Quarles	Heating Oil	Heating fuel for DMV/Town Office	\$544.85	
Ricoh	Office Supplies	Copier rental	\$11	
REC	Electric/ water & sewer		\$516.67	
Sam's	Office Supplies	Coffee, paper towels, bath tissues, shipping tape, post it notes	\$146.88	
Studio490	Web Page Maintenance	Web Page Maintenance	\$200.00	
Updike	Trash Service	Trash removal	\$2500.00	
USPS	Postage	Postage stamps	\$346.30	
Verizon	Telephone		\$475.43	
VITA	Telephone	Telephone	\$13.32	
Federal Tax Deposit	Payroll Taxes		\$3945.42	

BILLS TO BE PAID FEBRUARY 2020

Virginia Dept Taxation	Payroll Taxes		\$598.58	
VA Municipal Clerks	Dues	VA municipal clerks	\$25.00	
VUPS	Misc		\$11.55	
VRS	VRS		\$696.88	
Walgreens	Office Supplies	photos	\$3.01	
Stephen Wunsh	Accounting	Review of forms 941 and W2's	\$275.00	
<i>Prepared by: LKY</i>		TOTAL	\$48295.03	-



**Ti-Lea Downing
Town Manager
Town of Mineral, Virginia**

February 2020 Manager's report

General Items:

We have received one proposal for an auditor a copy of that is in your packet.

The snowflakes were removed by Harper Electric on February 4, 2020.

Throughout the month I have had to step in and work the DMV side due to various reasons including but not limited to illness and higher customer volume – from January 13, 2020 to February 6, 2020 I have worked seven days and completed 278 transactions.

I am still awaiting information pertaining to the requested crosswalk; this request was forwarded by Jamie Glass to the engineering department. Once I receive any information back I will forward it.

I have met with the Personnel, Budget & Finance, and Police and Legal matters committee this month. I am working with each committee on various projects, ideas and suggestions.

The implementation of the software for the Town has been a slower process than originally anticipated. The person assigned to our case left the company abruptly. In reviewing the files our new representative found several issues. We were unable to process our W2s in house and had to utilize Mr. Wunsch for this service in order to meet the deadlines of mailing them out. The necessary changes have been made to the software to ensure that this will not be an issue at the end of next year. The company has assured us that they will diligently work to have the system implemented as quickly as possible.

Maintenance:

The permanent sign for the lot next door has been installed. I have noticed customers parking there throughout the month and I'm gauging that it will be utilized a lot on February 12, 2020 when the mobile unit is here.

Louisa Avenue was cleaned of leaves and debris.

The picnic tables from the Farmer's Market were taken to the pavilion at Walton Park. These tables were marked to show that they were from the Farmer's Market. We will need to replace several of the picnic tables at Luckfield this summer.

The staff has utilized this month to work on the town equipment, town properties and a building, doing this work in-house is a tremendous savings to the budget line of repair/maintenance – general. An idea of a few of completed projects are listed below:

The oil & filter on the Town work truck was replaced.

Weather sealed the stairs and parts of downstairs of the Old town office. A dehumidifier was also purchased and installed downstairs. This hopefully will help with the dampness that we are currently experiencing.

Cut and removed trees from the fence at the Town Spring. We are working to clean this up during the cold months to stay away from snakes and poison ivy.

Cemetery:

We have had several burials and headstone installations since the last month.

I am working on gathering prices for benches at the cemetery. I spoke with Rick and he is confident that he can install the benches, so we will only need to purchase the benches, installation will be by maintenance staff.

Walton Park:

The Fire Department worked on leaf removal.

The revised deed was sent to the Fire Department's attorney.

Included in your binders are the schedules for use of Walton Park for February and March. Please keep in mind that reservations sometimes are made only a few days in advance so these schedules may change throughout the months.

Zoning Permits:

100 West 7th Street - I received a zoning request for an installation of an A-frame roof and replacement of a porch. This property had been damaged by fire in the summer.

This request is from last month and is still outstanding. I have received an application to place solar panels at the Journey Home. Currently our Town Code does not include solar panels. This application has not been approved. I am awaiting Council's discussion of solar panels. The applicant is aware of the delay in the review process.

Packet Explanations

Behind my report you will find a copy of the Second amendment sanctuary resolution that Council adopted at the December meeting. It is also posted in the bulletin board outside the town office and I've sent it to the webpage as requested by Mr. Kube. A copy of the resolution was also sent to Christian Goodwin the Louisa County Administrator.

Tabs A-H are the regular monthly tabs.

Tab I – Proposal for Town Auditor

Tab J – Resolution of support - LCWA

Tab K – Information pertaining to the 2020 Census

Account Balances

1. Equipment reserve - balance is currently \$54,400.00. Recommend reducing to \$50,000.00. Justification is that any piece of equipment town has can be replaced for less than that.
2. Water reserve - is currently \$27,230.00. Recommend adding \$4,400.00 from equipment fund reduction, \$18,200.00 from closing Walton Park fund. This would make a total of \$31,630.00. Move \$25,000.00 to Sewer reserve leaving a balance in Water reserve of \$6,630.00. \$25,164.34 will be added at end of current budget cycle for a total of \$31,794.34.
3. Sewer reserve - Start with \$25,000.00 from water reserve.
4. Street and sidewalk reserve - currently has balance of \$12,160.65.
5. Cemetery operational fund currently has a balance of \$114,144.33. Move \$54,144.33 to cemetery reserve leaving an operational balance of \$50,000.00
6. Cemetery Perpetual fund - currently is \$19,166.54 in LGIP and \$166,771.51 in CD for a total of \$185,938.05.
7. General operating fund - balance is currently \$145,734.57

Motion to allow manager to move funds between line items in current w/s budget to balance line items.

**MINERAL TOWN COUNCIL
TOWN OF MINERAL
RESOLUTION**

At a regular meeting of the Mineral Town Council held at Town Hall at 7:00 PM on the 9th day of December 2019, at which the following members were present, the following resolution was adopted by a majority of all members of the Mineral Town Council, the vote being recorded in the minutes of the meeting as shown below:

<u>PRESENT</u>	<u>VOTE</u>
Edwin Jarvis	Yes
William Thomas	Yes
Micheal Warlick	Yes
Roy McGehee	Yes
Edward Kube Jr	Yes
Doswell Pierce	No

On motion of Edwin Jarvis, seconded by William Thomas, which carried by a vote of 5-1 the following resolution was adopted.

**A RESOLUTION DECLARING THE TOWN OF MINERAL, VIRGINIA
A SECOND AMENDMENT SANCTUARY**

WHEREAS, the Second Amendment of the United States Constitution reads, "A well-regulated Militia, being necessary to the security of a free state, the right of the people to keep and bear Arms, shall not be infringed;" and

WHEREAS, Article I, section 13, of the Constitution of Virginia provides, "That a well-regulated militia, composed of the body of the people, trained to arms, is the proper, natural, and safe defense of a free state, therefore, the right of the people to keep and bear arms shall not be infringed; that standing armies, in time of peace, should be avoided as dangerous to liberty; and that in all cases the military should be under strict subordination to, and governed by, the civil power;" and

WHEREAS, Article I, section 1, of the Constitution of Virginia reads, "That all men are by nature equally free and independent and have certain inherent rights, of which, when they enter into the state of society, they cannot, by any compact, deprive or divest their posterity; namely, the enjoyment of life and liberty, with the means of acquiring and possessing property, and pursuing and obtaining happiness and safety;" and

WHEREAS, Article I, section 2 of the Constitution of Virginia reads, "That all power is vested in, and consequently derived from, the people, that magistrates are their trustees and servants, and at all times amenable to them;" and

WHEREAS, the Mineral Town Council wishes to express its intent to stand as a Sanctuary Town for Second Amendment rights and to oppose, within the limits of the Constitutions of the United States and the Commonwealth of Virginia, any efforts to unconstitutionally restrict such rights to law abiding citizens of sound mind and to use legal means at its disposal to protect the right of those citizens to keep and bear arms, including through legal action, the power of appropriation of public funds, and the right to petition for redress of grievances.

NOW, THEREFORE, BE IT RESOLVED, on this 9th day of December 2019, by the Town Council of Mineral, Virginia:

That the Mineral Town Council hereby expresses its intent to uphold the Second Amendment rights of the citizens of Mineral, Virginia and its intent that public funds of the Town not be used to restrict Second Amendment rights of the citizens of Mineral to bear arms; and,

That the Mineral Town Council hereby declares its intent to oppose any restrictions on the right to keep and bear arms when such legal means may be expedient, including without limitation court action; and That the Mineral Town Council hereby declares Mineral, Virginia a Second Amendment Sanctuary as set forth herein.

A Copy, teste:

Lise Kyates
Clerk Town Council Mineral, Virginia

February 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

March 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				



ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

Ti-Lea Downing, Town Manager
Town of Mineral
312 Mineral Avenue
Mineral, VA 23117

Ms. Downing,

Our proposed price for performing an audit for the Town of Mineral, Virginia for the fiscal year ended June 30, 2020 will be \$10,000.

A handwritten signature in black ink, appearing to read 'A. Hawkins'.

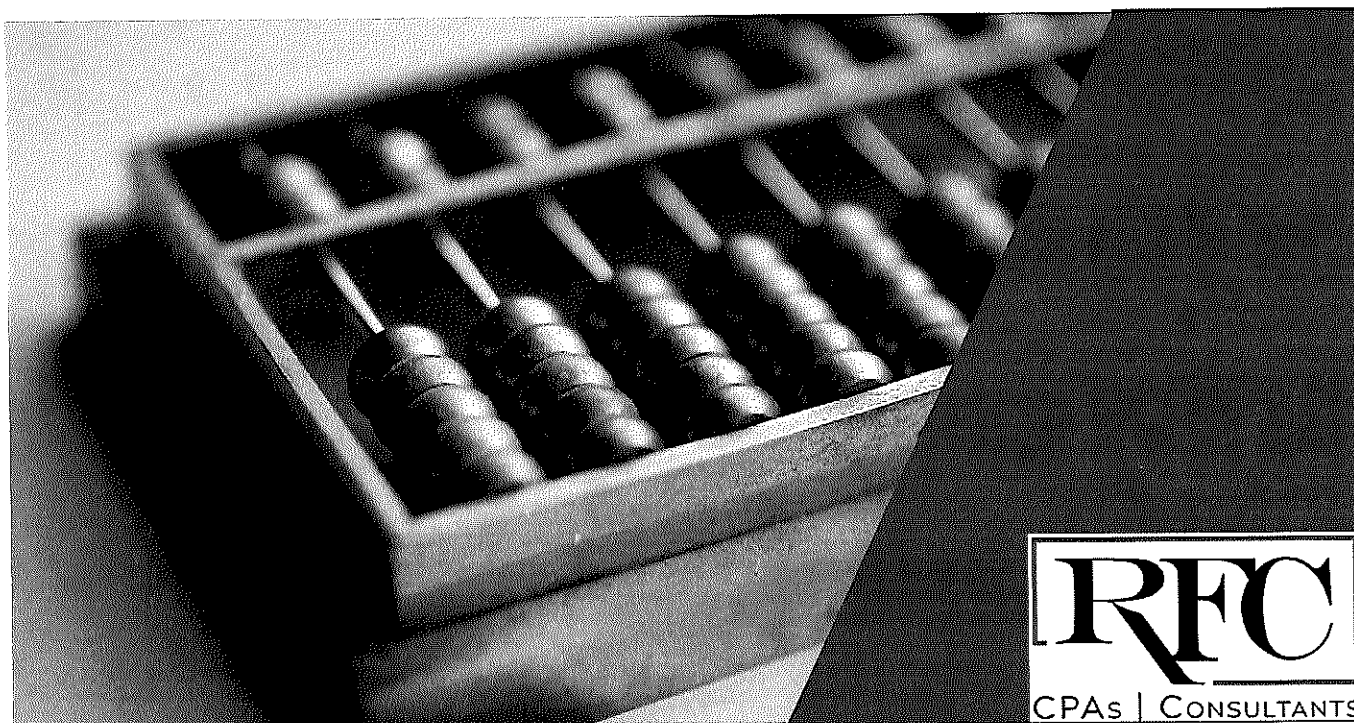
Aaron B. Hawkins, CPA, CFE
Member

Richmond Office:
401 Southlake Blvd, Suite C-1
North Chesterfield, VA 23236
(804) 378-4200

Contact:
Aaron B. Hawkins, CPA, CFE
Member
E-mail: ahawkins@rfca.com
Website: www.rfca.com

AUDIT PROPOSAL

FOR TOWN OF MINERAL



YEAR ENDING JUNE 30, 2020

Please Respond To:

Aaron B. Hawkins, CPA, CFE
Robinson, Farmer, Cox Associates
401 Southlake Blvd., Suite C-1
North Chesterfield, VA 23236

E: ahawkins@rfca.com
P: (804) 378-4200
F: (804) 378-5168

TABLE OF CONTENTS

	Page
Opening Letter	1
Firm Profile:	
Overview	4
Professional Affiliations.....	4
Staffing	5
Client Support	5
Technology	6
RFC Specialized Software and Manuals	6
Consulting Services	8
Clients Served.....	9
Statement of Professional Status.....	10
Quality Control:	
Internal Quality Control	11
External Quality Control.....	12
State Auditor of Public Accounts Quality Control	13
Audit Approach:	
Summary	15
Phase 1: Planning	17
Phase 2: Preliminary Fieldwork.....	18
Phase 3: Reporting	22
Audit Timeline	23
Continuing Service	24
Client Expectations.....	25
Proposer's Qualifications	26
Management Profiles.....	27
Continuing Professional Education	36
References.....	41



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

February 5, 2020

Ti-Lea Downing, Town Manager
Town of Mineral
312 Mineral Avenue
Mineral, VA 23117

Ladies and Gentlemen:

We are pleased to submit our proposal to provide professional audit services for Town of Mineral for the fiscal year ending June 30, 2020. This proposal is in response to your Request for Proposal for Auditing Services.

EXPERIENCED LEADERS

For sixty-five years, Robinson, Farmer, Cox Associates (RFC) has been the leading governmental auditing and consulting firm in the Commonwealth of Virginia. In continuous operation since 1953, we provide audit services for nearly 75% of Virginia's counties, over 25% of its cities, and dozens of its towns. We also serve numerous authorities, boards, commissions, and other entities.

RFC's approach is simple: to provide quality services performed by experienced staff with extensive knowledge in the areas of public entity accounting, auditing, and financial consulting. This straightforward approach to conducting business ensures that our clients receive the efficient, professional, and effective services they have come to expect.

MANAGEMENT RECOMMENDATIONS

As part of our audit process, we evaluate the Town's internal controls and review significant accounting policies. This review allows us to provide insightful recommendations aimed at improving internal controls and operating efficiencies.

AUDIT SUPPORT

RFC developed software and audit manuals provide our clients with cost effective ways of complying with ever-changing reporting requirements. Recent support products include:

- ▶ The RFC Governmental Fixed Asset Depreciation System ©;
- ▶ The RFC Integrated GASB 34 Financial Reporting Model ©;
- ▶ The RFC Local Government Accounting Manual©;
- ▶ RFC Linear Programming Cost Allocation Software; and the
- ▶ RFC GASB 68 Reconciliation Worksheet©.



CHANGES IN ACCOUNTING STANDARDS AND STATE LEGISLATION

Since RFC's primary focus is public entity accounting, auditing, and consulting, we keep abreast of proposed changes in related accounting standards and state legislation. RFC takes a proactive approach in advising our clients of future legislative and regulatory changes, internal requirements necessary to meet these changes, and the related impact on operations. We publish client newsletters periodically to address these concerns. In addition, RFC provides seminars to clients detailing items that impact local governments in Virginia.

QUALITY

Quality is synonymous with our reputation and is the cornerstone of our business. While all accounting firms are subject to the same standards regarding quality control and educational requirements, RFC distinguishes itself through its commitment to excellence. RFC's Quality Control Department epitomizes this commitment.

The firm's Quality Control Director, Kristen Choate, CPA, manages a team of four full-time reviewers whose focus is to review individual engagements to ensure that RFC standards are maintained year-round. She also oversees the Firm's annual quality control review.

A number of RFC clients have participated in the GFOA¹ Certificate of Excellence in Financial Reporting Program for over thirty years. All clients that have applied for the certificate have been successful in receiving same. Kristen Choate, CPA has served as a Special Review Committee member for the GFOA. Kristen continues to review a selection of governmental audit reports from around the country each year. This process enhances our ability to ensure that your financial reports meet all reporting guidelines.

ACCESSIBILITY

Members of the firm are actively involved in the audit process. Our Richmond Office maintains a member to staff ratio of one to two. This translates into a high level of member involvement in your audit. At RFC, we believe that you can't see the details from a distance. As such, our members will have a detailed understanding of your financial systems and controls.

We pride ourselves on remaining accessible to our clients during audit season and beyond. We encourage our clients to contact us anytime with audit-related questions or concerns at no extra charge. We also maintain year round contact through client newsletters, RFC sponsored events, and website postings.

¹ GFOA – Government Finance Officers Association



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

STAFFING AND TIMELINE

The audit will be staffed by personnel from our Richmond office. Aaron B. Hawkins, CPA, CFE, will serve as Member-in-Charge for this engagement. Aaron has twelve years of experience auditing local governments. Paul H. Lee, CPA, will be the Reviewing Member and will be available as needed for the engagement. Paul has thirty-eight years of experience auditing local governments. Taylor Stover, CPA will be the Audit Manager for the engagement, and he has ten years of experience auditing local governments. Additional details are included later in this proposal. The audit engagement will begin with a pre-audit conference with Town staff in early May. Our interim field work for the 2020 audit will commence in May or June, with final fieldwork in November or December. We will deliver final reports no later than December 31st.

CONCLUSION

Robinson, Farmer, Cox Associates is committed to providing the best audit and consulting services available by capitalizing on our highly trained and experienced engagement staff using proven techniques to satisfy your audit and consulting needs. We look forward to discussing our qualifications with you in further detail at your convenience.

With kindest regards, we remain

Very truly yours,

ROBINSON, FARMER, COX ASSOCIATES

A handwritten signature in cursive script, appearing to read 'Aaron B. Hawkins'.

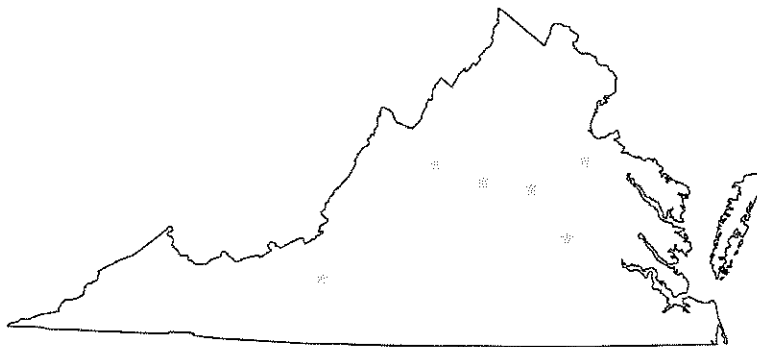
Aaron B. Hawkins
Certified Public Accountant
Certified Fraud Examiner
Member

FIRM PROFILE

Overview

Robinson, Farmer, Cox Associates (RFC) is a specialized Certified Public Accounting firm providing audit, assurance, and financial consulting services to local governments and related organizations in the Commonwealth of Virginia. Since the firm's founding in 1953, RFC has been the leading governmental accounting firm in the Commonwealth.

Robinson, Farmer, Cox Associates maintains six offices in the Commonwealth located in Blacksburg, Charlottesville, Fredericksburg, Louisa, Richmond, and Staunton.



Among the six offices, we have twelve members, six directors, and approximately seventy staff serving on our governmental audit teams.

Professional Affiliations

Robinson, Farmer, Cox Associates is a long standing member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center. The Center provides useful tools and educational seminars aimed at improving the quality of governmental audits. Robinson, Farmer, Cox Associates' staff are updated continuously on audit items of concern. In addition, we are able to translate knowledge gained from the Center into useful audit tools for our staff and governmental clients.



Members and staff of the firm are actively involved in other professional organizations that serve to enhance our abilities as auditors and advisors to local governments. Various members and staff of the firm are enrolled in the following professional organizations:

- Virginia Government Finance Officers' Association
- Association of Government Accountants
- Virginia Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners

FIRM PROFILE

Staffing

Robinson, Farmer, Cox Associates strongly promotes a process of continual staff improvement through training programs and mentoring from our Members. In addition, RFC promotes a positive work environment and a balanced workload. As a result, our employee retention rates are nearly twice as strong as the average for national accounting firms. Our strong employee retention rates allow us to put more experienced auditors on your engagement.

Client Support

Members of the firm routinely provide support for Virginia municipalities through the active participation in professional organization committee assignments aimed at developing and implementing financial reporting standards for all local governments in the Commonwealth. Examples of our service include:

- The Virginia Society of Certified Public Accountants' Committee on Governmental Accounting and Auditing,
- The Virginia Chapter of the Governmental Financial Officers Association Committee on Local Governmental Reporting,
- The Auditor of Public Accounts of the Commonwealth of Virginia Committee on Local Government and Financial Reporting, and
- Officer assignments with the Association of Government Accountants.

Members of the firm are routinely requested to speak at professional conferences. In recent years, members of the firm have given seminars on a variety of topics to the following audiences:

- Association of Government Accountants
- Virginia Association of Counties
- Virginia Municipal League
- Virginia Government Finance Officers Association
- Virginia Treasurer's Association

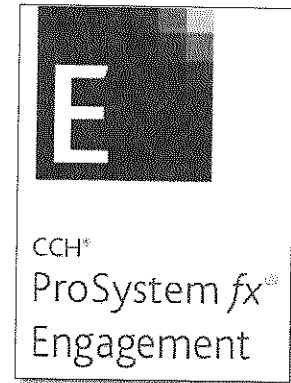
Recent topics presented at these conferences have included:

- Developing a Governmental Forecast
- The Methodology of Proffer Calculations
- The Basics of Bond Issuances in Virginia
- How to Assess Your Internal Controls

FIRM PROFILE

Technology

Robinson, Farmer, Cox Associates' audit teams are deployed in the field with state-of-the-art audit software. Our audit teams use *ProSystem fx Engagement Software* coupled with *PPC's² practice aids™*, *PPC's Workpapers™* and *PPC's Interactive Disclosure Libraries™*. Our audit and assurance work papers and programs are maintained in a **paperless environment** and are shared through **secured wireless networks** established during audit fieldwork. High speed scanners are used to replicate documents in a digital format, as necessary, for inclusion in our files. Daily offsite back-ups are used to ensure audit work is **safe, secure, and maintained in accordance with professional standards.**



Robinson, Farmer, Cox Associates' staff annually updates our custom audit programs to meet current auditing and accounting standards. These updates take approximately 2000 hours each year and result in timely audit template updates.

Robinson, Farmer Cox Associates' Director of Technology, Billy Gardner, is a registered Certified Information Systems Auditor (CISA) and provides IT system reviews of governmental agencies. These reviews go beyond the typical financial statement review and are aimed at identifying weaknesses in governmental IT systems and related controls. At RFC, we feel that these reviews are critical when new applications are in the development and implementation stages. Furthermore, we routinely request these in-depth expanded audits to document critical IT faults and available remedies.

RFC Specialized Software and Manuals

Robinson, Farmer, Cox Associates further provides support to Virginia's local governments through the development of specialized software, reporting manuals, and financial templates aimed at increasing the efficiency and effectiveness of Virginia's local governments. Some examples of our products in use include:

RFC Management Discussion and Analysis (MD&A) Manual

Our MD&A Manual was developed to assist local governments in writing their MD&A for inclusion in their financial statements. The manual provides guidance on the requirements for the MD&A as well as examples from localities around the Country.

² PPC is an acronym for Practitioners Publishing Company

FIRM PROFILE

RFC Specialized Software and Manuals (Continued)

RFC Financial Forecasting Model

This forecasting model uses multiple forecasting methods to predict future revenue and expenditure trends based on historical data as well as currently known facts. The model uses a "best fit test" to select forecasting methods for individual drivers based on historical accuracy. The model has been used primarily to develop medium-term financial plans (operating and capital) for Virginia localities and the establishment of tax rates to fund such plans; however, the model has served to predict the financial impact of annexations, boundary adjustments, and changes in governmental status.

RFC Fixed Asset Software

Our fixed asset software was deployed to assist local governments in implementing changes required by Governmental Accounting Standards Board Statement 34 (GASB 34). The software calculates depreciation by asset type, department, function, and fund as specified by reporting standards. This software produces depreciation reports in a format that allows for easy input into the financial statements.

RFC Report Writer

The RFC Report Writer is a scalable template for the production of governmental financial statements. The Report Writer is updated annually to meet the requirements of the Government Finance Officers' Excellence in Financial Reporting Certification Program. The Report Writer is used both internally at RFC and externally by our governmental clientele. Currently it is estimated that over 50% of the Commonwealth's local governments benefit from this program.

RFC Cost Allocation Plan Software

Our cost allocation plan software is currently used by more than sixty local governments in Virginia for the preparation of their annual cost allocation plans.

FIRM PROFILE

Consulting Services³

For over sixty years, Robinson, Farmer, Cox Associates has provided consulting services to governments in the Commonwealth of Virginia. Many of our studies and analyses have been used in litigation support, and our consultants have served repeatedly as expert witnesses. Some examples of our consulting services follow:

- ▶ Administrative and financial management issues such as:
 - Financial feasibility and rate studies for utility enterprises,
 - Fiscal analysis and establishment of Special Districts,
 - IT systems evaluation, design and development for both financial and general governmental functions,
 - Financial forecasting and budgeting,
 - Proffer calculation systems and impact fees,
 - Fiscal impact analysis of residential and commercial development,
 - Capital improvement programs,
 - Indirect cost allocation plans,
 - Governmental cost containment studies,
 - Organizational studies,
 - Cash management planning, and
 - Personnel classification and pay plans.
- ▶ Intergovernmental matters such as:
 - Forms of government studies: incorporation, consolidation, and change of status,
 - Annexation impact analysis,
 - Utility rate requirements, and
 - Financial reporting and formulae analysis of inter-governmental agreements.

³ Consulting services of the Firm are provided by the Firm's wholly owned subsidiary RFC Associates, LLC.

FIRM PROFILE

Clients Served

Robinson, Farmer, Cox Associates serves more than sixty-five counties, fifty towns and cities, and more than one hundred authorities, boards, and commissions within our State's boundaries. The Richmond office devotes approximately 60% of its practice to clients similar to Town of Windsor. Below, we have listed engagements similar to yours that are serviced from our Richmond office:

AUTHORITIES, BOARDS, AND COMMISSIONS

County of Stafford & City of Staunton IDA	Hampton-NN Community Services Board
District 19 Community Services Board	Middle Peninsula Regional Airport Authority
Eastern Shore Community Services Board	Middlesex Water Authority
Eastern Shore of VA Broadband Authority	Sussex Service Authority
Eastern Shore of VA Tourism Commission	Williamsburg Economic Dev. Authority
Essex Airport Authority	Williamsburg Redev. and Housing Authority

COUNTIES®

Amelia County, Virginia	Mathews County, Virginia
Appomattox County, Virginia	Middlesex County, Virginia
Caroline County, Virginia*	Northampton County, Virginia
Charles City County, Virginia	Northumberland County, Virginia
Essex County, Virginia	Nottoway County, Virginia
Gloucester County, Virginia*	Richmond County, Virginia
King & Queen County, Virginia	Surry County, Virginia*
Lancaster County, Virginia	Sussex County, Virginia
Lunenburg County, Virginia	

MUNICIPALITIES

City of Williamsburg, Virginia*	Town of Louisa, Virginia
Town of Blackstone, Virginia	Town of Surry, Virginia
Town of Cape Charles, Virginia	Town of Tappahannock, Virginia
Town of Colonial Beach, Virginia	Town of Victoria, Virginia
Town of Crewe, Virginia	Town of Windsor, Virginia

* Denotes Localities Awarded the GFOA Certificate of Excellence in Governmental Reporting.

© Shading in map above represents counties audited by Robinson, Farmer, Cox Associates

STATEMENT OF PROFESSIONAL STATUS

Robinson, Farmer, Cox Associates is licensed and chartered as a Professional Limited Liability Company under the *Code of Virginia (1950)*, as amended. Our staff of licensed Certified Public Accountants and other professional personnel conduct business in accordance with statutory requirements and the Code of Ethics of the Virginia Society of Certified Public Accountants. Robinson, Farmer, Cox Associates further represents that it is independent with respect to Town of Mineral as defined in the Ethical Rules of the American Institute of Certified Public Accountants. Robinson, Farmer, Cox Associates will comply with all federal, state, and local laws and regulations in the performance of this agreement.

A Board of Directors, elected by members of Robinson, Farmer, Cox Associates, is responsible for company management. An Executive Committee aids the directors in their administration of company affairs.

RFC assures that if the firm's work is referred to a professional organization for review, the firm waives the right to confidentiality and will permit the professional organization to inform the Town of its findings.

RFC assures that all requirements stated in the Town's request for proposal for auditing services are acceptable and will become a part of the final contract.

RFC assures that the Firm has not been a party of any litigation related directly or indirectly to the conduct of daily business operations.

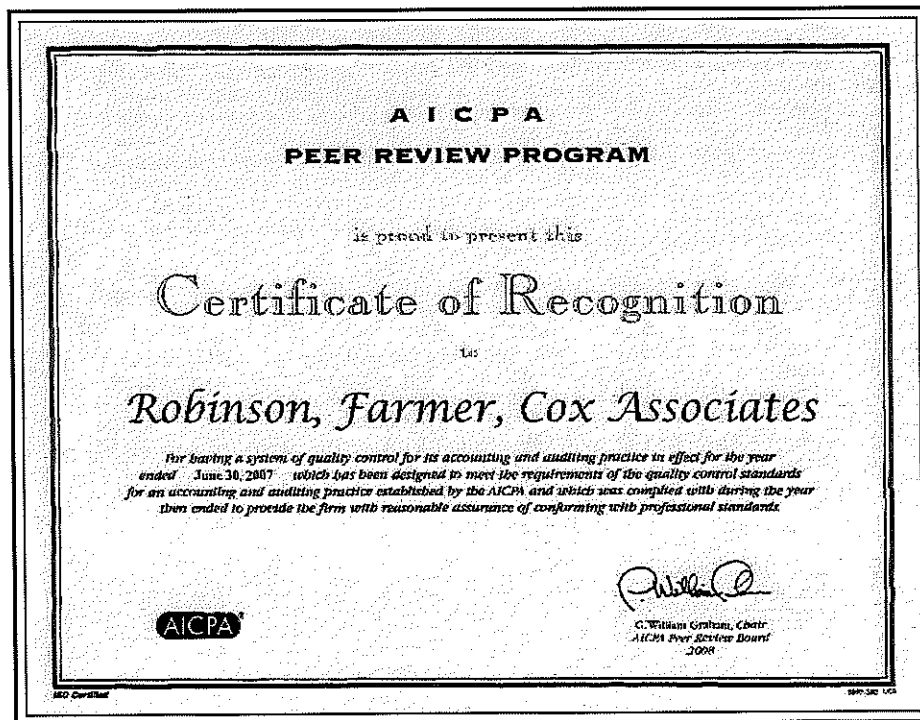
QUALITY CONTROL

Internal Quality Control

Robinson, Farmer, Cox Associates maintains a full time Quality Control Department staffed by five accountants, all with extensive and varied experience in providing professional services to Governments in the Commonwealth of Virginia. Primary functions of the Quality Control Department include:

- › Quality Control reviews of all RFC audit and assurance work papers and programs
- › Field support for technical audit and accounting issues
- › Client research on auditing and accounting standards
- › Annual detailed inspections of audit and assurance work programs and documents
- › Reviews and updates of audit and assurance work programs based on changes to accounting and auditing standards
- › Coordination of the Firm's external quality control review
- › Preparation of training materials to support staff education and training
- › Presentations to staff on key audit and accounting topics

The Quality Control Department was recognized by the AICPA Peer Review Board in 2008 for their efforts in developing a system of quality control.



QUALITY CONTROL

External Quality Control

Robinson, Farmer, Cox Associates is enrolled in the AICPA Peer Review Program. The most recent quality control review of RFC's accounting and auditing practice was conducted in December of 2016. Upon completion of the 2019 review, a rating of pass was received. This particular review addressed 42 engagements of which 12 were representative of governmental audits performed by the firm.



SYSTEM REVIEW REPORT

To the Members of Robinson, Farmer, Cox Associates
and the Peer Review Committee of the Virginia Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Robinson, Farmer, Cox Associates (the firm) in effect for the year ended June 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Robinson, Farmer, Cox Associates in effect for the year ended June 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Robinson, Farmer, Cox Associates has received a peer review rating of *pass*.

Tetrick & Bartlett, PLLC
Clarksburg, West Virginia
December 16, 2016

122 N. Oak St. • P.O. Box 1916 • Clarksburg, WV 26302-1916 • (304) 624-5564 • Fax: (304) 624-5582 • www.tetrickbartlett.com
1517 Mary Lou Retton • Fairmont, WV 26554 • (304) 366-2992 • Fax: (304) 366-2370

QUALITY CONTROL

State Auditor of Public Accounts Quality Control Review

A selection of Robinson, Farmer, Cox Associates' audit reports and workpapers are reviewed annually by the Auditor of Public Accounts (APA). The most recent annual review for our Richmond Office, took place in June 2018 and resulted in a rating of pass (the highest possible) with no letter of comments.



Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

June 27, 2019

Robinson, Farmer, Cox Associates
401 Southlake Boulevard, Suite C-1
North Chesterfield, VA 23236

We have reviewed the working papers for the audit of the County of Appomattox, Virginia, which includes the County of Appomattox Public Schools, for the year ended June 30, 2018. The purpose of our review was to determine whether:

- A. the audit complies with the Specifications for Audits of Counties, Cities, and Towns, issued by the Auditor of Public Accounts;
- B. the audit complies with Government Auditing Standards, issued by the Comptroller General of the United States;
- C. the audit complies with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards;
- D. the annual financial reports comply with generally accepted accounting principles for governmental entities; and
- E. the auditor has performed the agreed upon procedures for the Comparative Report Transmittal Forms as set forth in the Uniform Financial Reporting Manual, issued by the Auditor of Public Accounts.

We conducted our review in accordance with the 2018 Quality Control Review Program for Audits of Local Governments, developed by the Auditor of Public Accounts. The review was limited to the audit of the County of Appomattox, Virginia, and did not extend to any other engagements performed by your firm.

We found that for the audit of the County of Appomattox, Virginia, for the year ended June 30, 2018, the working papers appropriately supported the requirements listed in A through E above. Firms can receive a rating of pass, pass with deficiencies, or fail. Robinson, Farmer, Cox Associates has received a review rating of pass.

www.apa.virginia.gov | (804) 225-3350 | reports@apa.virginia.gov

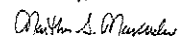
QUALITY CONTROL

State Auditor of Public Accounts Quality Control Review (Continued)

Robinson, Farmer, Cox Associates
June 27, 2019
Page Two

This report is intended for the information and use of management. However, it is a public record and its distribution is not limited.

Sincerely,



Martha S. Mavredes
Auditor of Public Accounts

cc: County of Appomattox
County of Appomattox Public Schools
Virginia Board of Accountancy
Virginia Society of Certified Public Accountants

AUDIT APPROACH

Summary

The audit will be performed in four distinct phases – Phase 1: Planning, Phase 2: Fieldwork, and Phase 3: Reporting. Key tasks and objectives for each of the phases are summarized in the table below.

Key Tasks Performed (as applicable)	
PHASE 1	Planning Engagement team planning meeting Review prior audit & interim reports Establish schedule for fieldwork Prepare & provide fieldwork request list ("PBC list") to client
PHASE 2	Fieldwork Perform walkthroughs of client processes Review minutes of Council Meetings Assess client risk based on preliminary evaluation Determine procedures for a risk-based audit Test key internal controls Perform balance verifications/reconciliations Perform analytical procedures Reevaluate adequacy of risk assessment & procedures Hold exit conference with Management upon completion of fieldwork Provide draft Management Comments & Recommendations Member review of audit work papers & procedures
PHASE 3	Reporting Audit report preparation & Member review Quality control review of work papers & audit report Audit report delivered to Town Final Management Comments delivered Presentation of audit report

AUDIT APPROACH

Summary (Continued)

The audit will include the financial records of all funds of the Town as detailed in its Request for Proposal. Independent audit opinions will be expressed on the fairness of financial statements presented in conformity with generally accepted accounting principles.

The audits and related reports will be performed in accordance with the *Principles of Governmental Accounting, Auditing, and Financial Reporting* (GAAFR) and the standards of financial audits contained in the United States General Accounting Office's *Government Auditing Standards*, Office of Management and Budget's *Uniform Guidance*, and the *Specifications for Audit of Counties, Cities and Towns* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Accordingly, the governmental funds will be reported on the modified accrual basis of accounting, and the proprietary funds and entity-wide exhibits will be presented on the full accrual basis of accounting.

During our audit, compliance tests will be conducted in connection with our review of the Town's system of internal controls for the purpose of submitting our written reports on material weaknesses and significant deficiencies in internal control included in the Independent Auditors' Report on Internal Accounting Control over Financial Reporting and Compliance.

AUDIT APPROACH

PHASE 1: Planning

During the planning stage, Robinson, Farmer, Cox Associates will review prior audit work papers, publicly available information, and interim financial data, as well as state and local reports. The purpose of the planning stage is to:

- Gain knowledge of the government's internal control over financial reporting obtained during prior engagements performed by RFC;
- Identify matters affecting the government, such as changes in financial reporting practices, economic conditions, laws and regulations, and technological changes;
- Identify matters relating to the government's operations, including its organization, operating characteristics, and capital structure;
- Document our preliminary judgments about materiality, risk, and other factors relating to the determination of material weaknesses;
- Familiarize ourselves with control deficiencies previously communicated to the audit committee or management;
- Identify legal or regulatory matters of which the government is aware;
- Review public information about the government relevant to the evaluation of the likelihood of material financial statement misstatements and the effectiveness of the government's internal control over financial reporting;
- Document knowledge about risks related to the government evaluated as part of the auditor's client acceptance and retention evaluation; and
- Identify key policy changes and financial actions taken during the current fiscal year.

Upon completion of our initial assessment, we will provide the Town with a detailed list of items we would like to review upon commencement of audit fieldwork. This list is delivered several weeks prior to the date of audit commencement and is intended to provide a starting point for the audit and affords the Town time to gather necessary documents.

When providing audit services to a new client for the first year following a multi-year engagement by another audit firm, we do the following:

- In accordance with AICPA standards, we contact the predecessor audit concerning disagreements with management. We also review prior year auditor workpapers where needed to substantiate beginning balances.
- Perform extensive Control Risk Assessment documentation including walkthroughs.
- Follow up on Prior Year Findings and Corrective Action, if applicable.

AUDIT APPROACH

PHASE 2: Fieldwork

Robinson, Farmer, Cox Associates begins preliminary audit work in the spring of each year. During preliminary fieldwork, we perform the following key procedures:

Review of Policies and Procedures

RFC will review current accounting, purchasing and personnel policies to gain an understanding of the controls and requirements set forth in such policies. In addition, we will review minutes of Council to identify key actions and directives.

Walkthroughs

In performing a walkthrough, our auditors follow a transaction from origination through the government's processes, including information systems, until it is reflected in the Town's financial records, using the same documents and information technology that Town personnel use. The primary purpose of a walkthrough is to identify key internal controls, control systems, and responsible parties.

Identification of Fraud Risk

We will conduct inquiries of management and of other employees regarding their knowledge or any actual fraud or suspicions of fraud, as well as any allegations of fraud affecting the Town. We will inquire about the Town's understanding of the risk of fraud within the organization including any specific fraud risks the Town has identified, as well as account balances or transaction classes that may be susceptible to fraud. We will inquire about the controls the Town has implemented to identify fraud risks and to detect fraud and how those programs and controls are monitored.

Control Testing

Upon completion of the procedures above, we will identify key controls and control systems that are necessary to provide accurate financial data and deter or prevent material fraud within the government.

AUDIT APPROACH

PHASE 2: Fieldwork (Continued)

Sampling will be used while performing control testing during preliminary fieldwork. RFC utilizes statistical sampling methods based on factors such as the population size and the auditors' assessment of risk related to the control. Sample sizes will vary based on these factors along with any deviations encountered during testing and can range from as few as two to as many as ninety items; however the most common samples range from twenty-five to forty items. Samples may be selected from the population using systematic, haphazard, or random selection, as deemed appropriate for each instance.

Compliance Testing

Local governments are subject to local, state, and federal compliance testing. Local compliance testing centers around compliance with purchasing policies, personnel policies, Board orders as well as administrative policies. State compliance testing is determined by the State Auditor of Public Accounts in the *Specifications for Audits of Counties, Cities and Towns* and includes certain required testing of the VA Retirement System Census data. Federal compliance testing is required by the Office of Management and Budget's *Uniform Guidance*. Annually, our workpapers are updated to identify compliance testing required by the State Auditor of Public Accounts and the Uniform Guidance. Compliance testing with local policies and procedures is specific to each government according to key local policies established by the Council and/or administration.

The audit team will use sampling while performing compliance testing during preliminary fieldwork. Statistical sampling methods are used and are based on factors such as the population size and the auditors' determination of the tolerable exception rate for the test. Samples may be selected from the population using systematic, haphazard, or random selection, as deemed appropriate for each instance.

Upon the completion of preliminary fieldwork, we will have documented the following in our work papers and programs:

- Key policies and procedures and the extent to which they are being followed;
- Fraud risk within the government;
- The government's compliance with local, state, and federal requirements;
- Key accounting processes and the effectiveness of control systems and controls in place to prevent material financial and fraud risk;
- Key information technology controls and how they may be circumvented or overridden;

AUDIT APPROACH

PHASE 2: Fieldwork (Continued)

- Weaknesses in control systems or controls that represent material weaknesses or significant deficiencies as defined by Statement on Auditing Standards 115 (SAS 115);
- The extent to which controls may be relied upon in relation to key financial statement assertions; and
- Documentation of key areas of concern under which audit procedures should be expanded.

In addition, upon completion of preliminary fieldwork, we will advise the Town of any areas or items of concern and our recommendations for dealing with them.

After the end of the fiscal year, Robinson, Farmer, Cox Associates will schedule final fieldwork. Final fieldwork is generally scheduled in the late summer or fall of each year after all closing and year end accrual entries are posted to the books. Final fieldwork programs and work plans are designed to substantiate account balances and key financial statement assertions including related note disclosures. In addition, final fieldwork is used to complete control testing. Key activities performed during final fieldwork include:

Evaluation of Controls

The audit team will perform a review of prior control testing activities and determine if controls have changed since preliminary fieldwork. Additional control testing will be performed, if necessary, at this time. A final determination of controls, including IT controls, that will be relied upon as part of the audit will be established at this time.

Review of Risk Assessment

A review of material fraud risk will be performed. Based on this review, the team will implement audit procedures aimed at identifying misappropriations within the organization. The team will also review the risk of material misstatements within the financial statements and implement audit procedures to mitigate such risk.

Substantive Procedures

Substantive procedures will be used during final fieldwork to provide the audit team with information regarding the five audit assertions (completeness, existence, disclosure, rights, and valuation). A determination of areas for which controls are insufficient will be made and auditors will identify substantive audit procedures for those areas. The team will also implement substantive audit procedures and testing to validate material balances in the financial statements and related note disclosures not evaluated through control testing.

AUDIT APPROACH

PHASE 2: Fieldwork (Continued)

Sample sizes for substantive testing can vary considerably based on a number of factors. These factors include the auditors' calculation of materiality/tolerable misstatement for the fund/account balance being tested and the auditors' assessment of the risk of material misstatement and other procedures risk ("risk factors"). Once these factors are determined, the sample size is calculated using algorithms created to provide a statistically acceptable (i.e. 95%-99%) level of assurance. Similar to other samples, these samples are selected from the population using systematic, haphazard or random selection as deemed appropriate in each instance.

Analytical Procedures

Analytical reviews of key account balances to will be performed to determine any variances in balances from prior periods and budgeted amounts. These reviews allow the audit team to evaluate actual changes compared to expectations and investigate the reasons for any unexpected changes.

Upon the completion of final fieldwork, the Town can expect the following deliverables:

- An exit conference with key officials concerning the auditors' preliminary conclusions;
- An overview of findings identified in the audit and a recommended course of action to deal with such findings; and
- A list of additional items needed from the Town for completion of the audit (if necessary).

AUDIT APPROACH

PHASE 3: Reporting

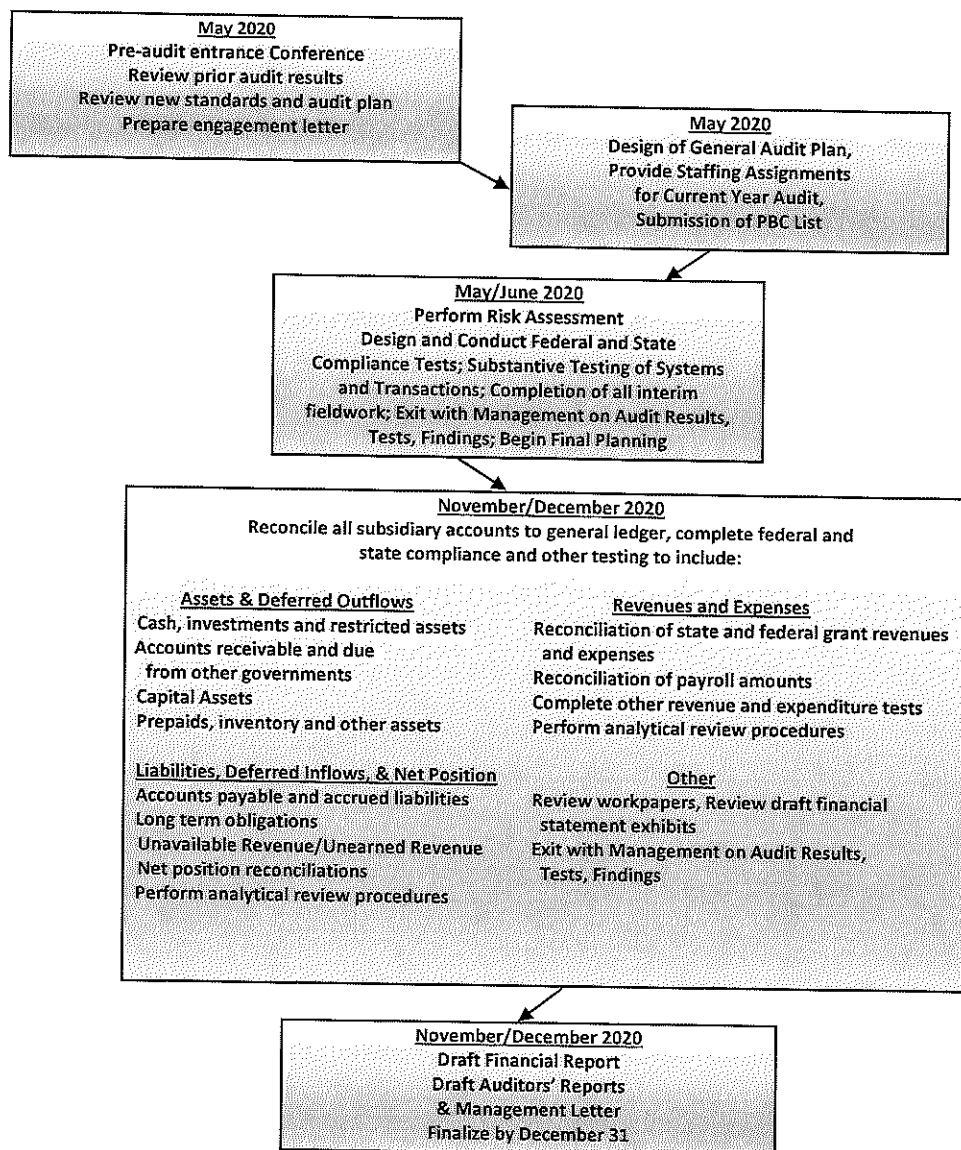
Upon completion of final fieldwork, Robinson, Farmer, Cox Associates will begin preparation of the Town's audit report using our proprietary Report Writer Software®. This software is scalable to



meet the demands of large and small governments and incorporates all reporting elements required by the Government Finance Officers' Association's Certificate of Excellence in Governmental Reporting Program. In conjunction with report preparation, Robinson, Farmer, Cox Associates will prepare all necessary state and federal filings. Upon completion of the audit report, you can expect the following submittals:

- A report on the fair presentation of the financial statements and required supplementary information in conformity with accounting principles generally accepted in the United States.
- A 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*.
- Any other report that may be required over the period of this contract, in accordance with *Government Auditing Standards*, *Uniform Guidance*, *Audits of State and Local Governments*, the *Specifications for Audits of Counties, Cities, and Towns*, and the *Uniform Financial Reporting Manual*.
- Auditor of Public Accounts Comparative Report Transmittal Form.
- A letter to management on other matters, not considered significant deficiencies or material weaknesses.
- Written report of irregularities and illegal acts, if required.

AUDIT TIMELINE



The key to a successful audit is to define the project timing and to communicate expectations to all parties involved. To that end, we have established a tentative timeframe for the audit as presented above. Once engaged as your auditor, we will present specific dates for the audit and key deliverables.

CONTINUING SERVICE

Robinson, Farmer, Cox Associates will remain on-call during the year for audit related issues. It is our policy to provide support through telephone calls, emails, staff meetings, and client bulletins at no additional charge. Robinson, Farmer, Cox Associates is also available to provide other services, as requested. These services will be separately identified as consulting services. Such services include:

- › Agreed-Upon Procedures
- › Financial forecasting
- › Budget consultation
- › Continuing professional education (CPE) seminars
- › Assistance in the preparation of bond issuance documents
- › Assistance with the placement of bank qualified debt obligations
- › Privatization Studies

CLIENT EXPECTATIONS

It is anticipated that the Town will provide the items listed below to assist us in completing the audit in an efficient and timely manner.

- A final trial balance, balance sheet, and income statement of each governmental and enterprise fund
- A copy of the final approved budget presented to the Council for the audit period, and all amendments to the budget ordinance
- A schedule of capital asset outlays and dispositions during the period, including a schedule of depreciation expense by asset and activity
- A copy of the project ordinances and amendments thereto for all projects beginning during the period or not fully completed prior to the period end
- A schedule of insurance in force during the year and of insurance expense for the year
- A schedule of investments of all funds at statement date showing both book value and estimated market value
- A schedule of accounts payable and accounts receivable at statement date
- Reconciliation of quarterly 941's to gross wages
- Reconciliation of retirement payments to general ledger/trial balance
- Copies of all contracts with governmental grantor or grantee agencies
- Copies of all other contracts in force at statement date of a material amount
- Such reasonable additional schedules as may be requested for financial and compliance audits
- All minutes relating to Council meetings.

The above list is not exhaustive of all the items we will need to complete your audit; however, we will provide detailed preliminary and final fieldwork requests prior to our arrival. These lists are tailored to each client's specific audit needs and are delivered approximately three weeks prior to fieldwork.

PROPOSER'S QUALIFICATIONS

The following is a list of key personnel and their assignments on this engagement. All members of this audit team have extensive and varied experience in governmental auditing.

MEMBER-IN-CHARGE— AARON B. HAWKINS, CPA, CFE will have the overall responsibility for the coordination of the audit and will perform the final review of financial statements and work programs.

AUDIT MANAGER— TAYLOR STOVER, CPA will be onsite for both preliminary and final fieldwork.

REVIEWING MEMBER — PAUL H. LEE, CPA will be available for specific assignments by the Member-in-Charge and will provide additional audit review as necessary.

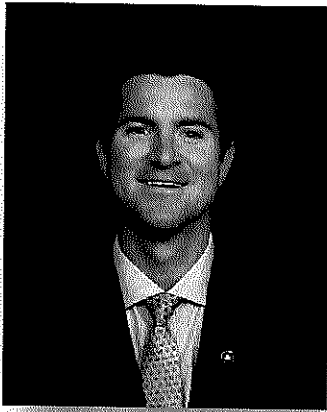
QUALITY CONTROL REVIEW — KRISTEN CHOATE, CPA will oversee the quality control reviews of the audit work papers and the audit report.

All staff assigned to this engagement have experience in governmental auditing. In addition, all staff assigned have continuing education as required by *Government Auditing Standards* and will have adequate supervision on a day-to-day basis. Audit working papers shall be adequate and shall be made available for routine review by appropriate auditors of the Federal and State government.

Other staff assignments will occur at the discretion of the Member-in-Charge as they relate to the technical areas of the audit engagement. Services will be performed primarily from our office in Richmond, Virginia, which employs three members, five professional accountants and consultants, and one administrative support personnel. Robinson, Farmer, Cox Associates' administration carefully monitors the professional staffing resources to assure a balanced staffing compliment.

MANAGEMENT PROFILES

AARON B. HAWKINS, *Certified Public Accountant, Certified Fraud Examiner*



Aaron began his career at Robinson, Farmer, Cox Associates in 2006. Aaron has participated in over fifty governmental and non-profit audits, including audits of counties, cities, towns, school divisions, water and sewer authorities, industrial development authorities, regional libraries, volunteer fire and rescue squads, school activity funds, as well as special audits of various federal grant projects. Aaron has also prepared numerous financial reports for governmental and non-profit clients. In addition, Aaron has prepared state and federal government filings, including: SF-SAC Forms, Commonwealth of Virginia transmittal forms and DEQ landfill financial assurance forms.

PROFESSIONAL REGISTRATION

- State of Virginia, *Certified Public Accountant, License #36927*
- Association of Certified Fraud Examiners, *Member #824766*

EDUCATION

- James Madison University, *Bachelor of Business Administration in Accounting & Finance*

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants, *Member*
- Virginia Society of Certified Public Accountants, *Member*
- Association of Certified Fraud Examiners, *Member*

PROFESSIONAL POSITIONS

2017 to Present	Member – Richmond Office <i>Robinson, Farmer, Cox Associates</i>
2014 to 2016	Director, <i>Robinson, Farmer, Cox Associates</i>
2006 to 2014	Associate <i>Robinson, Farmer, Cox Associates</i>

MANAGEMENT PROFILES

AARON B. HAWKINS, *Certified Public Accountant, Certified Fraud Examiner (Continued)*

EXPERIENCE ON SIMILAR ENGAGEMENTS

Organization	Years Served	Engagement Assignment ⁴
City of Martinsville*	7 +	Audit and Assurance— Audit Manager
Albemarle County *	7 +	Audit and Assurance – Staff Accountant
Appomattox County	5 +	Audit and Assurance – Member in Charge
Charles City County	5 +	Audit and Assurance – Member in Charge
Cumberland County	5 +	Audit and Assurance – Audit Manager
Gloucester County	5 +	Audit and Assurance – Audit Manager
Northampton County	5 +	Audit and Assurance – Audit Manager
Prince George County *	7 +	Audit and Assurance – Audit Manager
Richmond County	5 +	Audit and Assurance – Member in Charge
Sussex County	5 +	Audit and Assurance – Member in Charge
Town of Blackstone	5 +	Audit and Assurance – Member in Charge
Town of Louisa	3 +	Audit and Assurance – Member in Charge
Town of Crewe	5 +	Audit and Assurance – Audit Manager
Town of Tappahannock	5 +	Audit and Assurance – Audit Manager
Town of Cape Charles	5 +	Audit and Assurance – Audit Manager

*Denotes localities that participate in the GFOA Certificate of Excellence Program

⁴ Audit and Assurance services include: Audited Financial Statements with related opinions, Virginia Retirement System census data testing, Landfill Assurances, Transmittal Preparation and Review

MANAGEMENT PROFILES

TAYLOR STOVER, *Certified Public Accountant*

Taylor began his career at Robinson, Farmer, Cox Associates in 2008. Taylor has participated in over fifty governmental and non-profit audits, including audits of counties, cities, towns, school divisions, water and sewer authorities, industrial development authorities, regional libraries, volunteer fire and rescue squads, school activity funds, as well as special audits of various federal grant projects. Taylor has also prepared numerous financial reports for governmental and non-profit clients. In addition, Taylor has prepared state and federal government filings, including: SF-SAC Forms, Commonwealth of Virginia transmittal forms and DEQ landfill financial assurance forms.

PROFESSIONAL REGISTRATION

- State of Virginia, *Certified Public Accountant, License # 42261*

EDUCATION

- Virginia Commonwealth University, *Bachelor of Science in Accounting*

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants, *Member*
- Virginia Society of Certified Public Accountants, *Member*

PROFESSIONAL POSITIONS

2018 to Present	Director - Richmond Office <i>Robinson, Farmer, Cox Associates</i>
2014 to 2018	Audit Manager - Richmond Office <i>Robinson, Farmer, Cox Associates</i>
2008 to 2014	Associate <i>Robinson, Farmer, Cox Associates</i>

MANAGEMENT PROFILES

TAYLOR STOVER, *Certified Public Accountant (Continued)*

EXPERIENCE ON SIMILAR ENGAGEMENTS

Organization	Years Served	Engagement Assignment ⁵
Essex County	10 +	Audit and Assurance – Audit Manager
Lancaster County	10 +	Audit and Assurance – Audit Manager
Lunenburg County	10 +	Audit and Assurance – Audit Manager
Mathews County	10 +	Audit and Assurance – Audit Manager
Middlesex County	10 +	Audit and Assurance – Audit Manager
Northumberland County	10 +	Audit and Assurance – Audit Manager
Nottoway County	10 +	Audit and Assurance – Audit Manager
Richmond County	10 +	Audit and Assurance – Audit Manager
Surry County*	10 +	Audit and Assurance – Audit Manager

*Denotes localities that participate in the GFOA Certificate of Excellence Program

⁵ Audit and Assurance services include: Audited Financial Statements with related opinions, Virginia Retirement System census data testing, Landfill Assurances, Transmittal Preparation and Review

MANAGEMENT PROFILES

PAUL H. LEE, *Certified Public Accountant*

Paul is a member of Robinson, Farmer, Cox Associates, PLLC in the firm's Richmond office. He has participated in and managed numerous audits of counties, towns, cities and public authorities in the Commonwealth of Virginia. Paul has also managed and participated in audits of voluntary health and welfare organizations and other not-for-profit organizations. Paul has considerable experience in governmental audits, having managed the audits of over 25 governmental entities.

PROFESSIONAL REGISTRATION

- State of Virginia, *Certified Public Accountant, License #9322*

EDUCATION

- University of Virginia, *Bachelor of Science*
- Virginia Community College System, *Post Baccalaureate Accounting Studies*

PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants, *Member*
- Virginia Society of Certified Public Accountants, *Member*

PROFESSIONAL POSITIONS

1988 to Present	Member – Richmond Office <i>Robinson, Farmer, Cox Associates</i>
1983 to 1988	Staff/Manager, <i>Robinson, Farmer, Cox Associates</i>
1980 to 1982	Staff <i>Robinson, Farmer, Cox Associates</i>

MANAGEMENT PROFILES

PAUL H. LEE, *Certified Public Accountant (Continued)*

EXPERIENCE ON SIMILAR ENGAGEMENTS

Organization	Years Served	Engagement Assignment ⁶
City of Williamsburg*	10 +	Audit and Assurance – Concurring Member
Appomattox County	10 +	Audit and Assurance – Concurring Member
Essex County	10 +	Audit and Assurance – Member in Charge
Lancaster County	10 +	Audit and Assurance – Member in Charge
Lunenburg County	10 +	Audit and Assurance – Member in Charge
Mathews County	10 +	Audit and Assurance – Member in Charge
Middlesex County	10 +	Audit and Assurance – Member in Charge
Northampton County	9	Audit and Assurance – Concurring Member
Northumberland County	10 +	Audit and Assurance – Member in Charge
Nottoway County	10 +	Audit and Assurance – Member in Charge
Richmond County	10 +	Audit and Assurance – Concurring Member
Surry County*	10 +	Audit and Assurance – Member in Charge
Town of Blackstone	10 +	Audit and Assurance – Concurring Member
Town of Crewe	10 +	Audit and Assurance – Member in Charge
Town of Louisa	3	Audit and Assurance – Concurring Member

*Denotes localities that participate in the GFOA Certificate of Excellence Program

⁶ Audit and Assurance services include: Audited Financial Statements with related opinions, Virginia Retirement System census data testing, Landfill Assurances, Transmittal Preparation and Review

MANAGEMENT PROFILES

PAUL H. LEE, *Certified Public Accountant (Continued)*

EXPERIENCE ON SIMILAR ENGAGEMENTS (CONTINUED)

Organization	Years Served	Engagement Assignment ⁷
Town of Tappahannock	10 +	Audit and Assurance – Member in Charge
Town of Victoria	10 +	Audit and Assurance – Member in Charge
Town of Cape Charles	10 +	Audit and Assurance – Member in Charge

⁷ Audit and Assurance services include: Audited Financial Statements with related opinions, Virginia Retirement System census data testing, Landfill Assurances, Transmittal Preparation and Review

MANAGEMENT PROFILES

KRISTEN CHOATE, *Certified Public Accountant*

Kristen is a Member of Robinson, Farmer, Cox Associates in the firm’s Charlottesville office. She has participated in and managed audits of counties, towns, cities, and public authorities in the Commonwealth of Virginia. In addition, she has participated in and managed numerous audits of voluntary health and welfare organizations and other not-for-profit organizations. Kristen is currently the Director of Quality Control for the firm's six offices. In this position, she oversees audit report and work paper reviews as well as the development of audit programs and work paper templates for the firm. Kristen was recently named a Super CPA by Virginia Business Magazine.

PROFESSIONAL REGISTRATION

- › State of Virginia, *Certified Public Accountant, License #28799*

EDUCATION

- › Radford University, *Bachelor of Science in Business – Accounting*

PROFESSIONAL AFFILIATIONS

- › American Institute of Certified Public Accountants, *Member*
- › Virginia Society of Certified Public Accountants, *Member*
- › National Government Finance Officers Association, *Member*
- › Virginia Government Finance Officers Association, *Associate Member*
- › GFOA⁸ Excellence in Financial Reporting Program, *Reviewer*

PROFESSIONAL POSITIONS

2015 to present	Member and Quality Control Director <i>Robinson, Farmer, Cox Associates</i>
2007 to 2015	Quality Control Director <i>Robinson, Farmer, Cox Associates</i>
2000 to 2007	Staff/Manager <i>Robinson, Farmer, Cox Associates</i>

⁸ GFOA denotes the Government Finance Officers Association

MANAGEMENT PROFILES

KRISTEN CHOATE, *Certified Public Accountant*

EXPERIENCE ON SIMILAR ENGAGEMENTS

Organization	Years Served	Engagement Assignment ⁹
Brunswick County	10 +	Audit and Assurance – Member in Charge
Buckingham County	10 +	Audit and Assurance – Member in Charge
Town of Gordonsville	10 +	Audit and Assurance – Member in Charge

⁹ Audit and Assurance services include: Audited Financial Statements with related opinions, Virginia Retirement System census data testing, Landfill Assurances, Transmittal Preparation and Review

CONTINUING PROFESSIONAL EDUCATION

Robinson, Farmer, Cox Associates requires a minimum of one-hundred and twenty (120) hours every three years of continuing professional education for all certified public accountants. Further, RFC provides semi-annual in-house staff seminars which review current accounting, auditing, and reporting topics inclusive of current legislative matters. RFC's policy meets and exceeds the continuing professional education requirements established by the Virginia Society of Certified Public Accountants.

Individual Continuing Professional Education hours for the prior 5 years are detailed on the following pages.

CONTINUING PROFESSIONAL EDUCATION

AARON B. HAWKINS, *Certified Public Accountant, Certified Fraud Examiner*

Year	Sponsor	Course Title	Industry Type	Hours Earned
2019	RFCA	Taxation Update	<i>Taxation</i>	8.00
	RFCA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	8.00
	Great Minds LLC	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	8.00
	VGFOA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	13.00
	RFCA	Virginia Ethics	<i>Non-Specific</i>	2.00
	Checkpoint	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	9.00
Total Hours				48.00
2018	RFCA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	15.00
	VSPCA	Virginia Ethics	<i>Non-Specific</i>	2.00
	VGFOA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	13.00
	CPA Academy	Governmental and Non-Profit Audit and Assurance Update (Fraud Risk)	<i>Governmental</i>	1.00
	CPA Academy	Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	1.00
	Total Hours			32.00
2017	RFCA	Taxation Update	<i>Taxation</i>	8.00
	RFCA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	12.00
	VGFOA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	10.00
	VSCPA	Virginia Ethics	<i>Non-Specific</i>	2.00
	Checkpoint	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	24.00
	Total Hours			56.00

CONTINUING PROFESSIONAL EDUCATION

TAYLOR STOVER, *Certified Public Accountant*

Year	Sponsor	Course Title	Industry Type	Hours Earned
2018	RFCA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	8.00
	Great Minds LLC	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	8.00
	VGFOA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	10.00
	RFCA	Virginia Ethics	<i>Non-Specific</i>	2.00
	Checkpoint	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	24.00
Total Hours				52.00
2017	RFCA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	15.20
	VSCPA	Virginia Ethics	<i>Non-Specific</i>	2.00
	Checkpoint	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	10.00
Total Hours				27.20
2016	RFCA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	14.00
	VSCPA	Virginia Ethics	<i>Non-Specific</i>	2.00
	Checkpoint	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	35.00
Total Hours				51.00

CONTINUING PROFESSIONAL EDUCATION

PAUL H. LEE, *Certified Public Accountant*

Year	Sponsor	Course Title	Industry Type	Hours Earned
2019	RFCA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	8.00
	Great Minds LLC	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	8.00
	VSCPA	Virginia Ethics	<i>Non-Specific</i>	2.00
	Checkpoint	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	24.00
Total Hours				42.00
2018	Checkpoint	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	30.00
	RFCA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	6.50
	VSCPA	Virginia Ethics	<i>Non-Specific</i>	2.00
Total Hours				38.50
2017	Checkpoint	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	18.00
	RFCA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	14.00
	Checkpoint	Employee Benefit Plan Update	<i>Governmental</i>	8.00
	VSCPA	Virginia Ethics	<i>Non-Specific</i>	2.00
Total Hours				42.00

CONTINUING PROFESSIONAL EDUCATION

KRISTEN CHOATE, *Certified Public Accountant*

Year	Sponsor	Course Title	Industry Type	Hours Earned
2019	RFCA	Taxation Update	<i>Taxation</i>	8.00
	AICPA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	4.00
	VSPCA	Virginia Ethics	<i>Non-Specific</i>	2.00
	RFCA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	8.40
	Great Minds, LLC	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	8.00
	VGFOA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	8.00
	GFOA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	13.00
	Total Hours			51.40
2018	RFCA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	19.40
	VSPCA	Virginia Ethics	<i>Non-Specific</i>	2.00
	VGFOA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	20.00
	AICPA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	20.00
Total Hours				61.40
2017	AICPA	Employee Benefit Plan Update	<i>Non-Specific</i>	2.00
	AICPA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	4.00
	RFCA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	21.60
	VGFOA	Annual Governmental and Non-Profit Audit and Assurance Update	<i>Governmental</i>	10.00
	VSCPA	Ethics	<i>Non-Specific</i>	2.00
Total Hours				39.60

REFERENCES

Town Management is encouraged to contact the administrative and financial officers of any of our clients in regard to the caliber of services provided by our firm. Representative audit clients serviced by our Richmond office are listed below:

Town of Louisa

Ms. Liz Nelson, Town Manager	P. O. Box 531 Louisa, VA 23093	(540) 967-1400
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Town of Blackstone

Ms. Jennifer Hardy, Finance Director	100 W. Elm Street Blackstone, VA 23824	(434) 292-7251
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Town of Cape Charles

Ms. Deborah Pocock, Treasurer	2 Plum Street Cape Charles, VA 23310	(757) 331-3259
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**TOWN OF MINERAL
RESOLUTION**

At a regular meeting of the Mineral Town Council held at 312 Mineral Ave., Mineral, VA at 7:00 p.m. on the 10th day of February 2020 at which the following members were present, the following resolution was adopted by a majority of all members of the Mineral Town Council, the vote being recorded in the minutes of the meeting as shown below:

PRESENT

VOTE

On motion of _____ seconded by _____, which carried by a vote of _____, the following resolution was adopted:

**A RESOLUTION IN SUPPORT OF RECONSIDERATION OF
NEW WASTEWATER REGULATIONS UNDER THE VIRGINIA CHESAPEAKE BAY TMDL PHASE III WATERSHED
IMPLEMENTATION PLAN**

WHEREAS, local governments including Louisa County Water Authority have led Virginia's progress toward a restored Chesapeake Bay by collectively investing well over \$2 billion to upgrade wastewater treatment facilities;

WHEREAS, in the past, new laws, regulations, and plans guiding this important undertaking have always been developed in collaboration with local government and Louisa County Water Authority has supported such efforts;

WHEREAS, Virginia's Chesapeake Bay TMDL Phase III Watershed Implementation Plan (WIP) adopted on August 23, 2019 breaks from this long tradition of strong state-local collaboration on wastewater improvement plans;

WHEREAS, despite acknowledging that local government wastewater operations are outperforming their Chesapeake Bay TMDL requirements, the Phase III WIP wrongly assumes, without explanation, that in 2025 they will reverse course and spike up to substantially higher levels, contrary to a decade-long demonstrated track record of declining discharges;

WHEREAS, as a result of this mistake, the WIP calls for additional costly regulations on municipal wastewater treatment facilities, which will increase competition for limited State water quality funding and potentially cause delays in other sectors like agriculture and stormwater that also need State funding to meet the Bay goals;

WHEREAS, numerous more cost-effective recommendations for meeting the same water quality goals were recommended by the Virginia Association of Municipal Wastewater Agencies with broad local government support but were rejected in the final Phase III WIP without any written explanation; and

WHEREAS, Louisa County Water Authority has long supported the overall Chesapeake Bay restoration goals and believes the best path forward for continued progress is for the Governor and General Assembly to closely review the concerns outlined above and to revise the Phase III WIP as warranted before any regulatory actions restricting local wastewater treatment facilities proceed further.

NOW, THEREFORE, BE IT RESOLVED by the Mineral Town Council on this 10th day of February, 2020, that the Mineral Town Council supports immediate review and reconsideration by the Governor and General Assembly to correct the Phase III WIP to resolve these concerns and, while such review is in progress, that all regulatory or other efforts imposing new restrictions on local wastewater treatment facilities be suspended in the interim.

A Copy, teste:

The Honorable Pam Harlowe, Mayor

Counting for Dollars 2020

The Role of the Decennial Census in the Geographic Distribution of Federal Funds

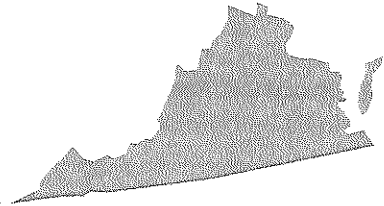
REPORT

VIRGINIA

In FY2016, Virginia received

\$17,766,199,831

through 55 federal spending programs
guided by data derived from the 2010 Census.



The Counting for Dollars 2020 Project aims to understand 1) the extent to which the federal government will rely on data from the 2020 Census to guide the distribution of federal funding to states, localities, and households across the nation and 2) the impact of the accuracy of the 2020 Census on the fair, equitable distribution of these funds.

The project has analyzed spending by state for 55 federal programs (\$883,094,826,042 in FY2016). Three types of programs are analyzed:

- *Domestic financial assistance programs* provide financial assistance – including direct payments to individuals, grants, loans, and loan guarantees – to non-federal entities within the U.S. – such as individuals and families, state and local governments, companies, and nonprofits – in order to fulfill a public purpose.
- *Tax credit programs* allow a special exclusion, exemption, or deduction from gross income or provide a special credit, a preferential rate of tax, or a deferral of tax liability.
- *Procurement programs* award a portion of Federal prime contract dollars to small businesses located in areas selected on the basis of census-derived data.

The four uses of census-derived datasets to geographically allocate funding are:

- *Define eligibility criteria* – that is, identify which organizations or individuals can receive funds.
- *Compute formulas* that geographically allocate funds to eligible recipients.
- *Rank project applications* based on priorities (e.g., smaller towns, poorer neighborhoods).
- *Set interest rates* for federal loan programs.

The two categories of census-derived datasets are:

- *Geographic classifications* – the characterization (e.g., rural), delineation (e.g., Metropolitan Areas), or designation (e.g., Opportunity Zones) of specific geographic areas.
- *Variable datasets*
 - *Annual updates* of population and housing variables collected in the Decennial Census.
 - *Household surveys* collecting new data elements (e.g., income, occupation) by using the Decennial Census to design representative samples and interpret results.



Reports of the Counting for Dollars 2020 Project:

- Report #1: Initial Analysis: 16 Large Census-guided Financial Assistance Programs (August 2017)*
- Report #2: Estimating Fiscal Costs of a Census Undercount to States (March 2018)*
- Report #3: Role of the Decennial Census in Distributing Federal Funds to Rural America (December 2018)*
- Report #4: Census-derived Datasets Used to Distribute Federal Funds (December 2018)
- Report #5: Analysis of 55 Large Census-guided Federal Spending Programs (forthcoming)**
- Report #6: An Inventory of 320 Census-guided Federal Spending Programs (forthcoming)

* Data available by state

** Source for this state sheet

GW Institute
of Public Policy

THE GEORGE WASHINGTON UNIVERSITY

For further information:

Andrew Reamer, Research Professor
The George Washington University
areamer@gwu.edu

Counting for Dollars 2020

The Role of the Decennial Census in the Geographic Distribution of Federal Funds

REPORT

COUNTING FOR DOLLARS 2020:

VIRGINIA

Allocation of Funds from 55 Large Federal Spending Programs
Guided by Data Derived from the 2010 Census (Fiscal Year 2016)

Total Program Obligations: \$17,766,199,831

Program	Dept.	Obligations	Program	Dept.	Obligations
Financial Assistance Programs					
\$16,659,672,817					
Medical Assistance Program (Medicaid)	HHS	\$4,553,022,000	Community Facilities Loans/Grants	USDA	\$82,273,588
Federal Direct Student Loans	ED	\$2,867,549,078	Supporting Effective Instruction State Grants	ED	\$50,134,748
Supplemental Nutrition Assistance Program	USDA	\$1,169,412,644	Crime Victim Assistance	DOJ	\$56,993,066
Medicare Suppl. Medical Insurance (Part B)	HHS	\$1,733,105,552	CDBG Entitlement Grants	HUD	\$34,034,616
Highway Planning and Construction	DOT	\$1,024,381,647	Public Housing Capital Fund	HUD	\$35,204,000
Federal Pell Grant Program	ED	\$628,100,000	Block Grants for the Prevention and Treatment of Substance Abuse	HHS	\$41,979,903
Section 8 Housing Choice Vouchers	HUD	\$402,768,000	Water and Waste Disposal Systems for Rural Communities	USDA	\$50,954,000
Temporary Assistance for Needy Families	HHS	\$158,285,172	Social Services Block Grant	HHS	\$41,142,148
Very Low to Moderate Income Housing Loans	USDA	\$587,360,809	Rural Rental Assistance Payments	USDA	\$32,692,454
Title I Grants to LEAs	ED	\$251,414,442	Business and Industry Loans	USDA	\$46,492,000
State Children's Health Insurance Program	HHS	\$265,185,000	Career and Technical Education - Basic Grants to States	ED	\$23,974,781
National School Lunch Program	USDA	\$241,811,000	Homeland Security Grant Program	DHS	\$7,445,500
Special Education Grants	ED	\$290,899,808	WIOA Dislocated Worker Grants	DOL	\$17,647,332
Section 8 Housing Assistance Payments Program	HUD	\$228,720,630	HOME	HUD	\$20,013,587
Federal Transit Formula Grants	DOT	\$156,964,000	State CDBG	HUD	\$16,811,481
Head Start	HHS	\$182,745,243	WIOA Youth Activities	DOL	\$15,728,252
WIC	USDA	\$113,209,000	WIOA Adult Activities	DOL	\$13,198,828
Title IV-E Foster Care	HHS	\$59,163,394	Employment Service/Wagner-Peyser	DOL	\$16,963,579
Health Care Centers	HHS	\$81,261,095	Community Services Block Grant	HHS	\$11,394,801
School Breakfast Program	USDA	\$82,496,000	Special Programs for the Aging, Title III, Part C, Nutrition Services	HHS	\$15,799,296
Rural Electrification Loans and Loan Guarantees	USDA	\$445,462,000	Cooperative Extension Service	USDA	\$13,597,841
Public and Indian Housing	HUD	\$66,208,000	Native Amer. Employment & Training	DOL	\$231,352
Low Income Home Energy Assistance	HHS	\$83,949,144			
Child and Adult Care Food Program	USDA	\$46,230,000	Federal Tax Expenditures		
Vocational Rehabilitation Grants to the States	ED	\$77,318,917			
Child Care Mandatory and Matching Funds	HHS	\$63,808,000	Low Income Housing Tax Credit	Treas	\$224,910,402
Unemployment Insurance Administration	DOL	\$43,332,000	New Markets Tax Credit	Treas	\$52,602,882
Federal Transit - Capital Investment Grants	DOT	\$7,737,386	Federal Procurement Programs		
Child Care and Development Block Grant	HHS	\$53,214,000			
Adoption Assistance	HHS	\$49,851,703	HUBZones Program	SBA	\$829,013,730
			\$829,013,730		

Prepared by Andrew Reamer, the George Washington Institute of Public Policy, the George Washington University. Spending data analysis provided by Sean Moulton, Open Government Program Manager, Project on Government Oversight. | January 30, 2019

Note: The sequence of the above programs is consistent with U.S. rank order by program expenditures. (See U.S. sheet in series.)

Counting for Dollars 2020 publications and spreadsheet with above data available at
<https://gwipp.gwu.edu/counting-dollars-2020-role-decennial-census-geographic-distribution-federal-funds>

**GW Institute
of Public Policy**

THE GEORGE WASHINGTON UNIVERSITY

For further information:

Andrew Reamer, Research Professor
The George Washington University
areamer@gwu.edu

2020 Census FAQ

What is the census?

The census is a count of every person who lives in the United States and its territories. It happens every 10 years. In early 2020, you will be asked to count everyone who lives in your home as of April 1. Responding to the 2020 Census is a chance to shape your future.

What's in it for me?



Your responses inform where over \$675 billion is distributed each year to communities nationwide for clinics, schools, roads, and more.



Census data gives community leaders vital information to make decisions about building community centers, opening businesses, and planning for the future.



Responding also fulfills your civic duty because it's mandated by the U.S. Constitution. The United States has counted its population every 10 years since 1790.



Your responses are used to redraw legislative districts and determine the number of seats your state has in the U.S. House of Representatives.

Is my information safe?

Your responses to the 2020 Census are safe, secure, and protected by federal law. Your answers can only be used to produce statistics. They cannot be used against you by any government agency or court in any way—not by the FBI, not by the CIA, not by the DHS, and not by ICE.

When can I respond to the census?

In early 2020, every household in America will receive a notice to complete the census online, by phone, or by mail. In May, the U.S. Census Bureau will begin following up in person with households that have yet to respond.

What will I be asked?

You will be asked a few simple questions, like age, sex, and the number of people who live in your home, including children.

What won't be asked?

The census will never ask for Social Security numbers, bank or credit card numbers, money or donations, or anything related to political parties.

For more information, visit:

2020CENSUS.GOV

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**Census
2020**



How the 2020 Census will invite everyone to respond

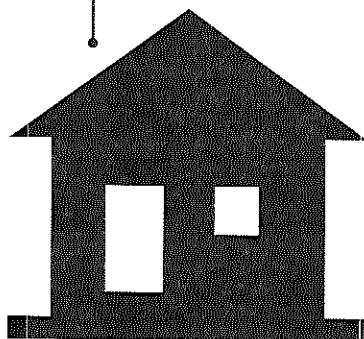
Nearly every household will receive an invitation to participate in the 2020 Census either in the mail or from a census taker.

95% of households

will receive their census invitation in the mail.

Almost 5% of households →

will receive their census invitation when a census taker drops it off. In these areas, the majority of households may not receive mail at their home's physical location (like households that use PO boxes or areas recently affected by natural disasters).



Less than 1% of households

will be counted in person by a census taker, instead of being invited to respond on their own. We do this in very remote areas like parts of northern Maine, remote Alaska, and in select American Indian areas that ask to be counted in person.

Note: We have special procedures to count people who don't live in households, such as students living in dorms, people living in nursing homes, or people experiencing homelessness.

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2020

What to expect in the mail

When it's time to respond, most households will receive an invitation in the mail. Every household will have the option of responding online, by phone, or by mail.

Depending on how likely your area is to respond online, you'll receive either an invitation encouraging you to respond online or an invitation along with a paper questionnaire.

Letter invitation

- Most areas of the country are likely to respond online, so most households will receive a letter asking them to go online to complete the census questionnaire.
- We are working with the U.S. Postal Service to stagger the delivery of these invitations over several days. This way we can spread out the number of users responding online, and we'll be able to serve you better if you need help over the phone.

Letter invitation and paper questionnaire

- Areas that are less likely to respond online will receive a paper questionnaire along with their package. The package will also include information about how to respond online or by phone.

We understand that you might miss our initial letter in the mail.

- Every household that hasn't responded will receive reminders and will eventually receive a paper questionnaire.
- If you don't respond online, by phone, or by mail, we will follow up in person.

What we will send you in the mail:



March 12-20

An invitation to respond online to the 2020 Census.

(Some households will also receive paper questionnaires.)



March 16-24

A reminder letter.



March 26-April 3

A reminder postcard.



April 8-16

A reminder letter and paper questionnaire.



April 20-27

A final reminder postcard before we follow up in person.

For more information, visit:

2020CENSUS.GOV

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1-855-JOB-2020

Federal Relay Service:
1-800-877-8339 TTY/ASCII
www.gsa.gov/fedrelay

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