

**CROSSROADS COMMUNITY
SERVICES BOARD**

AGREED UPON PROCEDURES REPORT

FOR THE YEAR ENDED JUNE 30, 2015

INDEPENDENT AUDITORS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

The Honorable Members of the Board of Directors
Crossroads Community Services Board
Farmville, Virginia

Auditor of Public Accounts

We have performed the procedures enumerated below, which were agreed to by the Auditor of Public Accounts and **Crossroads Community Services Board** (the Agency), solely to assist you in evaluating management's assertion about whether the accompanying Comparative Report Transmittal Forms comply with the requirements of the *Uniform Financial Reporting Manual* for the year ended June 30, 2015, included in its representation letter dated November 5, 2015. The **Crossroads Community Services Board's** management is responsible for the Comparative Report Transmittal Forms. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified parties of the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- A. We reviewed the requirements for the completion of the forms as set forth in the *Uniform Financial Reporting Manual* (the Manual) and identified differences, if any, between the Agency's accounting policies and the requirements of the Manual. We found that the forms comply with the requirements of the Manual.
- B. We reconciled the information contained on Form 110 to the Agency's Annual Financial Report and reviewed reconciling items for compliance with the requirements of the Manual. We found no exceptions as a result of this comparison.
- C. There were no comments made by the Auditor of Public Accounts (APA) during the desk review of the Agency's forms submitted in the prior years.
- D. We reviewed the Verify Report and found that it did not have any errors. We also reviewed the Edit Report and found that all errors had been properly resolved or explained to the APA.

The Honorable Members of the Board of Directors
Crossroads Community Services Board

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E. We compared the current and prior year forms and investigated significant differences or changes. We found that none of the differences or changes resulted from improper classifications or omissions from the forms.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Auditor of Public Accounts and the **Crossroads Community Services Board**, and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



November 5, 2015
Danville, Virginia

Activity/Element: CROSSROADS COMMUNITY SERVICES BOARD

Prepared by: SNEAD, WILLIAMS & MAYHEW, PLLC
 Telephone: 434-791-3708

PART A: CONTRIBUTIONS TO THE JOINT ACTIVITY/ELEMENT

Report the contributions made to this activity by your government ("Fiscal Agent") and other local governments participating in this activity.

Line No.	Participants	Amount of Contributions	Contribution Percentage
1.00	Fiscal Agent	\$ -	0.00%
	Other Participating Local Governments:		
1.10	1) AMELIA COUNTY	66,000	18.29%
1.11	2) BUCKINGHAM COUNTY	36,000	9.97%
1.12	3) CHARLOTTE COUNTY	70,000	19.39%
1.13	4) CUMBERLAND COUNTY	34,000	9.42%
1.14	5) LUNENBURG COUNTY	53,000	14.68%
1.15	6) NOTTOWAY COUNTY	42,000	11.63%
1.16	7) PRINCE EDWARD COUNTY	60,000	16.62%
1.17	8) -	-	0.00%
1.18	9) -	-	0.00%
1.19	10) -	-	0.00%
1.99	Total contributions	\$ 361,000	100.00%

LEGEND	FORM 100
TYPE OF JOINT ACTIVITY	LINE
Jail or Adult Detention	3.32
Juvenile Detention or Group Home	3.32
E-911 or Emergency Dispatch	3.50
Landfills or Solid Waste Disposal	4.20
Community Service Board	5.20
Social Services	5.32
Parks and Recreation	6.10
Library	6.30
Vocational Schools	9.10

PART B: SOURCES OF FUNDS FOR THE JOINT ACTIVITY/ELEMENT

Apply Percentages from Part A for Each Participating Government to Determine Each Locality's Portion of Sources for This Joint Activity.

Line No.	Report Below the Total Amounts Received from these Sources for this Joint Activity	TOTALS	Fiscal Agent	Participating Government #1	Participating Government #2	Participating Government #3	Participating Government #4	Participating Government #5	Participating Government #6	Participating Government #7	Participating Government #8	Participating Government #9	Participating Government #10
2.00	Percentages From Part A		0.00%	18.29%	9.97%	19.39%	9.42%	14.68%	11.63%	16.62%	0.00%	0.00%	0.00%
2.10	State Categorical Aid and State Shared Expenses	\$ 1,905,744	(1)	\$ 348,561	\$ 190,003	\$ 369,524	\$ 179,521	\$ 279,763	\$ 221,638	\$ 316,735	\$ -	\$ -	\$ -
2.20	Pass-through Federal Categorical Aid	627,532	(1)	114,776	62,565	121,678	59,114	92,122	72,982	104,296	-	-	-
2.30	Direct Federal Categorical Aid	-	-	-	-	-	-	-	-	-	-	-	-
2.40	Charges for Services	12,559,468	(1)	2,297,127	1,252,179	2,435,281	1,183,102	1,843,730	1,460,666	2,087,384	-	-	-
2.50	Interest Income	4,180	(2)	765	417	811	394	614	486	695	-	-	-
2.60	Miscellaneous	788,073	-	144,139	78,571	152,807	74,236	115,689	91,653	130,978	-	-	-
2.99	Total	\$ 15,884,997	(5)	\$ 2,905,368	\$ 1,583,735	\$ 3,080,101	\$ 1,496,367	\$ 2,331,918	\$ 1,847,425	\$ 2,640,088	\$ -	\$ -	\$ -

Note to Participating Governments:

Post Line 2.10 to Form 100, Column K.
 Post Line 2.20 to Form 100, Column LP.
 Post Line 2.30 to Form 100, Column LD.
 Post Line 2.40 to Form 100, Column M.

Post Line 2.50 to Form 200, Line 5.10.
 Post Line 2.60 to Form 200, Line 7.30.
 Post Line 2.99 to Form 050 - Revenues.

Activity/Element: CROSSROADS COMMUNITY SERVICES BOARD

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PART C: DISTRIBUTION OF NET EXPENDITURES FOR THE ACTIVITY TO PARTICIPATING GOVERNMENTS

Apply Percentages from Part A for Each Participating Government to Determine Each Locality's Portion of Expenditures for This Joint Activity.

Line No.	Report Below the Total Expenditures for This Joint Activity	TOTALS	Fiscal Agent	Participating Government #1	Participating Government #2	Participating Government #3	Participating Government #4	Participating Government #5	Participating Government #6	Participating Government #7	Participating Government #8	Participating Government #9	Participating Government #10
4.00	Percentages From Part A		0.00%	18.29%	9.97%	19.39%	9.42%	14.68%	11.63%	16.62%	0.00%	0.00%	0.00%
4.10	Total Expenditures (INCLUDE CAPITAL OUTLAYS; EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE)	\$ 16,481,960	\$ -	\$ 3,014,550	\$ 1,643,251	\$ 3,195,852	\$ 1,552,601	\$ 2,419,552	\$ 1,916,852	\$ 2,739,302	\$ -	\$ -	\$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	361,000	-	66,000	36,000	70,000	34,000	53,000	42,000	60,000	-	-	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	\$ 16,120,960	\$ -	\$ 2,948,550	\$ 1,607,251	\$ 3,125,852	\$ 1,518,601	\$ 2,366,552	\$ 1,874,852	\$ 2,679,302	\$ -	\$ -	\$ -

Note to Participating Governments:
 Post Line 4.99 to Form 100, Column I and to Form 050 - Expenditures

Refer to UFRM Section 4.5 for instructions for preparing this form.