

RAPPAHANNOCK-RAPIDAN COMMUNITY SERVICES

AGREED-UPON PROCEDURES REPORT

FOR THE YEAR ENDED JUNE 30, 2015

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

The Honorable Members of the Board of Directors
Rappahannock-Rapidan Community Services
Culpeper, Virginia

Auditor of Public Accounts

We have performed the procedures enumerated below, which were agreed to by the Auditor of Public Accounts and **Rappahannock-Rapidan Community Services** (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 20, 2015. The **Rappahannock-Rapidan Community Services'** 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 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

The Honorable Members of the Board of Directors
Rappahannock-Rapidan Community Services

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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 **Rappahannock-Rapidan Community Services**, 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.

Snead, Williams and Mayhew PLLC

November 20, 2015
Danville, Virginia

Activity/Element: RAPPAHANNOCK-RAPIDAN COMMUNITY SERVICES

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 | LEGEND | FORM 100 LINE |
|----------|--|-------------------------|-------------------------|--------|---------------|
| 1.00 | Fiscal Agent | \$ - | 0.00% | | |
| | Other Participating Local Governments: | | | | |
| 1.10 | 1) CULPEPER COUNTY | 393,160 | 34.54% | | |
| 1.11 | 2) FAUQUIER COUNTY | 421,285 | 37.01% | | |
| 1.12 | 3) MADISON COUNTY | 76,656 | 6.73% | | |
| 1.13 | 4) ORANGE COUNTY | 193,454 | 16.99% | | |
| 1.14 | 5) RAPPAHANNOCK COUNTY | 53,830 | 4.73% | | |
| 1.15 | 6) - | - | 0.00% | | |
| 1.16 | 7) - | - | 0.00% | | |
| 1.17 | 8) - | - | 0.00% | | |
| 1.18 | 9) - | - | 0.00% | | |
| 1.19 | 10) - | - | 0.00% | | |
| 1.99 | Total contributions | \$ 1,138,385 | 100.00% | | |

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 | 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 | | | | | | | | | | | |
| 2.10 | State Categorical Aid and State Shared Expenses | \$ 5,922,881 | 34.54% | 37.01% | 6.73% | 16.99% | 4.73% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 2.20 | Pass-through Federal Categorical Aid | 2,471,486 | 1 | 2,192,038 | 398,610 | 1,006,297 | 280,152 | - | - | - | - | - |
| 2.30 | Direct Federal Categorical Aid | - | 853,651 | 914,697 | 166,331 | 419,905 | 116,901 | - | - | - | - | - |
| 2.40 | Charges for Services | 8,274,630 | (1) | 3,062,441 | 556,883 | 1,405,860 | 391,390 | - | - | - | - | - |
| 2.50 | Interest Income | 408 | 1 | 151 | 27 | 69 | 19 | - | - | - | - | - |
| 2.60 | Miscellaneous | 2,403,851 | - | 830,981 | 890,405 | 161,914 | 408,754 | 113,797 | - | - | - | - |
| 2.99 | Total | \$ 19,076,256 | \$ 6,588,593 | \$ 7,059,752 | \$ 1,283,765 | \$ 3,240,885 | \$ 902,259 | \$ - | \$ - | \$ - | \$ - | \$ - |

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.

NAME:
 JOINT ACTIVITY ELEMENT FORM
 FYE: June 30, 2015

Activity/Element: RAPPAHANNOCK-RAPIDAN COMMUNITY SERVICES

Prepared by: SNEAD, WILLIAMS & MAYHEW, PLLC
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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 | 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% | 34.54% | 37.01% | 6.73% | 16.99% | 4.73% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 4.10 | Total Expenditures (INCLUDE CAPITAL OUTLAYS, EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE) | \$ - | \$ 6,960,136 | \$ 7,457,864 | \$ 1,356,158 | \$ 3,423,645 | \$ 953,140 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4.20 | Less Recovered Costs | - | - | - | - | - | - | - | - | - | - | - |
| 4.30 | Less Contributions From Part A | - | 393,160 | 421,285 | 76,656 | 193,454 | 53,830 | - | - | - | - | - |
| 4.99 | Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.) | \$ - | \$ 6,566,976 | \$ 7,036,579 | \$ 1,279,502 | \$ 3,230,191 | \$ 899,310 | \$ - | \$ - | \$ - | \$ - | \$ - |

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.