

Join Zoom Meeting:

<https://us02web.zoom.us/j/81275693890?pwd=dS8yckhremxFMmFibGZZREtKVDVpQT09>

Meeting ID: 812 7569 3890

Passcode: 184289

By call-in 1 (301) 715-8592#

- | | |
|--|-------------|
| 1. Call to Order & Roll Call | 7:00-7:00 |
| a. Notice of Electronic Meeting and Commissioner and Public Protocol and Roll Call (Read by Sandy Shackelford) | |
| 2. Matters from the Public | 7:00 – 7:20 |
| a. Comments by the public are limited to no more than 2 minutes per person. | |
| b. Comments provided via email, online, web site, etc. (Read by Sandy Shackelford) | |
| 3. Presentations | |
| a. FY21 Annual Financial Report, David Foley/Robinson, Farmer, Cox | 7:20 – 8:00 |
| b. TJPDC 50 th Anniversary and Elections Update – David Blount | |
| 4. * Consent Agenda | 8:00 – 8:05 |
| Action Items: | |
| a. * Minutes of October 7, 2021 Meeting | |
| b. * Monthly Financial Reports | |
| i. September Dashboard Report | |
| ii. September Profit & Loss Statement | |
| iii. September Balance Sheet | |
| iv. September Accrued Revenues Report | |
| c. *FY21 Financial Report & Audit | |
| 5. * Resolutions | 8:05 – 8:05 |
| a. None | |
| 6. New Business | 8:05 – 8:05 |
| a. None | |
| 7. Interim Executive Director’s Report | 8:05 – 8:15 |
| a. Monthly Report | |
| b. DHCD Annual Funding Contract FY22 and Annual Report | |
| 8. Other Business | 8:25 |
| a. Roundtable Discussion by Jurisdiction | |
| b. Items for Next Meeting –December 2, 2021 Meeting | |
| i. CY2022 Commission Agenda | |
| ii. FY23 Rideshare Work Program | |
| iii. 2021 Legislative Update | |
| *ADJOURN | 8:25 |
| *Designates Items to be Voted On* | |



NOTICE OF ELECTRONIC MEETING
DUE TO COVID-19 STATE OF EMERGENCY

This meeting of the Thomas Jefferson Planning District Commission is being held pursuant to *Code of Virginia* § **2.2-3708.2**, which allows a public body to hold electronic meetings when the locality in which it is located has declared a local state of emergency, and the catastrophic nature of the emergency makes it impracticable or unsafe to assemble a quorum in a single location, and the purpose of the meeting is to provide for the discharge of its lawful purposes, duties, and responsibilities.

This meeting is being held via electronic video and audio means through Zoom online meetings and is accessible to the public with close captioning and there will be an opportunity for public comment during that portion of the agenda.

Notice has been provided to the public through notice at the TJPDC offices, to the media, web site posting and agenda.

The meeting minutes will reflect the nature of the emergency, the meeting was held by electronic communication means, and the type of electronic communication means by which the meeting was held.

A recording of the meeting will be posted at www.tjpd.org within 10 days of the meeting.

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

FINANCIAL REPORT

YEAR ENDED JUNE 30, 2021

DRAFT

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

DIRECTORY OF PRINCIPAL OFFICIALS
AS OF JUNE 30, 2021

OFFICERS

Jesse Rutherford, Chairperson
Dale Herring, Vice Chairperson
Keith Smith, Treasurer

COMMISSIONERS

City of Charlottesville

Michael Payne*
Rory Stolzenberg

Fluvanna County

Tony O'Brien*
Keith Smith - Treasurer

Louisa County

Robert Babyok*
Tommy Barlow*

Albemarle County

Ned Gallaway*
Donna Price *

Greene County

Dale Herring*, Vice Chairperson
Andrea Wilkinson

Nelson County

Jesse Rutherford*, Chairperson
Dylan Bishop

* Denotes local elected official

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report	1-3
Management's Discussion and Analysis	4-8
<u>Basic Financial Statements</u>	
Government-wide Financial Statements	
Exhibit 1 Statement of Net Position	9
Exhibit 2 Statement of Activities	10
Fund Financial Statements	
Exhibit 3 Balance Sheet–Governmental Funds	11
Exhibit 4 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	12
Exhibit 5 Statement of Revenues, Expenditures and Changes in Fund Balances–Governmental Funds	13-14
Exhibit 6 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Notes to Financial Statements	16-42
<u>Required Supplementary Information</u>	
Exhibit 7 Schedule of Revenues, Expenditures and Change in Fund Balance–Budget and Actual–Governmental Funds	43
Exhibit 8 Schedule of Changes in Net Pension Liability (Asset) and Related Ratios	44-45
Exhibit 9 Schedule of Employer Contributions - Pension Plan	46
Exhibit 10 Notes to Required Supplementary Information - Pension Plan	47
Exhibit 11 Schedule of Commission's Share of Net OPEB Liability–Group Life Insurance Plan	48
Exhibit 12 Schedule of Employer Contributions–Group Life Insurance Plan	49
Exhibit 13 Notes to Required Supplementary Information–Group Life Insurance Plan	50

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

TABLE OF CONTENTS

	<u>Page</u>
<u>Other Supplementary Information</u>	
Supporting Schedules	
Schedule 1 Schedule of Expenditures–General Fund	51
Schedule 2 Schedule of Indirect Costs	52
Schedule 3 Schedule of Individual Programs’ Personnel Costs	53
Schedule 4 Schedule of Grant Contracts	54
<u>Compliance</u>	
Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	55-56
Independent Auditors’ Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	57-58
Schedule of Expenditures of Federal Awards	59
Notes to Schedule of Expenditures of Federal Awards	60
Schedule of Findings and Questioned Costs	61



Independent Auditors' Report

**To the Commissioners
Thomas Jefferson Planning District Commission
Charlottesville, Virginia**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Thomas Jefferson Planning District Commission, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Thomas Jefferson Planning District Commission, as of June 30, 2021, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules related to pension and OPEB funding, on pages 4-8, 43, and 44-50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Thomas Jefferson Planning District Commission's basic financial statements. The supporting schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The supporting schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supporting schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

**THOMAS JEFFERSON PLANNING DISTRICT COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021
CHRISTINE JACOBS, EXECUTIVE DIRECTOR**

Management's discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. Its purpose is to provide an overview of the financial activities of the Thomas Jefferson Planning District Commission (TJPDC) based on currently known facts, decisions, and/or conditions.

USING THIS REPORT AND FINANCIAL STATEMENTS

The annual report consists of the management's discussion and analysis, financial statements on government-wide and fund basis, supporting schedules, compliance reports, and the schedule of expenditures of federal awards. The government-wide financial statements present financial information for all activities of the TJPDC. The fund-basis financial statements concentrate on separate sets of self-balancing accounts.

FINANCIAL HIGHLIGHTS

For FY21, TJPDC had total revenues of \$4,183,206 and total expenditures of \$4,057,294 resulting in a general fund balance increase of \$125,912. Included in revenues and expenditures are \$582,891 in HOME pass-through funds and \$2,060,946 in CARES Act pass-through. The FY21 audit calculates the indirect cost rate based on actual indirect costs divided by the total staff salary and fringe costs applied to projects for the year. That calculated rate is 55%, compared to 66% in FY20.

The General Fund

The General Fund is the general operating fund of the Commission. It is used to account for and report financial resources outside of the grant-funded programs that make up most of the budget. These consist of locality contributions, locally-funded projects, state allocation, interest earned and rental revenue from the Water Street Center and office space.

The following table (Table 1) is a summary of the General Fund's revenues and expenditures for the years ended June 30, 2021 and 2020:

TABLE 1 - GENERAL FUND REVENUE AND EXPENDITURES

	<u>FY 2021</u>	<u>FY 2020</u>	<u>Change From FY 2020</u>
Revenue.....	\$ 365,978	\$ 440,676	\$ (74,698)
Expenditures	240,066	426,231	(186,165)
Excess revenue over expenditures.....	\$ 125,912	\$ 14,445	\$ 111,467
Net change in fund balance.....	\$ 125,912	\$ 14,445	\$ 111,467
Fund balance, beginning.....	743,495	729,050	
Fund balance, ending.....	<u>\$ 869,407</u>	<u>\$ 743,495</u>	

FINANCIAL HIGHLIGHTS: (CONTINUED)

The General Fund: (Continued)

During FY21, General Fund revenues decreased by \$74,698, from \$440,676 in FY20 to \$365,978 in FY21. Expenditures decreased from \$426,231 in FY20 to \$240,066 in FY21. Excess revenue over expenditures for FY21 was \$125,912, significantly more than the FY20 change of \$14,445, an increase of \$111,467.

Primary changes between FY20 and FY21 were:

- Local contracts initiated in FY21 included the Albemarle Transit Vision Expansion Study, and the Regional Transit Vision Plan.
- Revenue from the use of money and property decreased from \$29,098 in FY20 to \$14,832 in FY21, due to a decrease in our interest earned and a significant reduction in rentals of the Water Street Center by outside groups due to COVID-19.
- The TJPDC received \$38,783 of a \$100,000 grant for a Regional Affordable Housing Plan from Virginia Housing.
- State funding from the Department of Housing and Community Development (DHCD) remained level from FY20 to FY21 at \$75,971.
- Administrative expenses in FY21 were \$240,066 compared to \$426,231 in FY20, a decrease of \$186,165. The decrease in administrative expenses can be attributed to several factors, which include but are not limited to: the resignation of the previous Executive Director, a vacant administrative position during the interim director's tenure, limited travel and in-person professional development expenses due to COVID-19, and limited meeting expenses due to COVID-19.

Special Revenue Funds

Special Revenue Funds are the grant funds and other revenues dedicated to specific programs and projects. Special Revenue Funds income accounts for the vast majority of funds coming to the TJPDC. For FY21, both the transportation and HOME programs were less than \$750,000 in federal funding and were not classified as major programs. HOME pass-through funds were \$582,891 compared to \$612,060 in FY20. Special Revenue Funds increased by \$2,260,001 between FY21 and FY20, which represents a 145% increase.

FINANCIAL HIGHLIGHTS: (CONTINUED)

Special Revenue Funds: (Continued)

A summary of the Commission’s Statement of Activities is presented below on a full accrual basis.

TABLE 2 - STATEMENT OF ACTIVITIES

	FY 2021	FY 2020	Change From FY 2020
Federal Grant Revenues	\$ 3,311,545	\$ 1,164,089	\$ 2,147,456
Non-Federal Grant Revenues	505,678	393,133	112,545
Special Fund Revenues	<u>\$ 3,817,223</u>	<u>\$ 1,557,222</u>	<u>\$ 2,260,001</u>
General Fund Revenues	\$ 365,983	\$ 440,681	\$ (74,698)
Total Revenues	<u>\$ 4,183,206</u>	<u>\$ 1,997,903</u>	<u>\$ 2,185,303</u>
Current Operation Expenses	\$ 1,757,568	\$ 1,399,877	\$ 357,691
Pass-Through Funds	2,308,837	612,060	1,696,777
Total Expenses	<u>\$ 4,066,405</u>	<u>\$ 2,011,937</u>	<u>\$ 2,054,468</u>
Excess of Revenues over/(under)			
Expenses	\$ 116,801	\$ (14,034)	\$ 130,835
Capital Outlays and Depreciation, net	(589)	10,890	(11,479)
Change in Net Position	<u>\$ 116,212</u>	<u>\$ (3,144)</u>	<u>\$ 119,356</u>

During the fiscal year ended June 30, 2021, Special Revenue Funds income totaled \$3,817,223, an increase of \$2,260,001 from FY20’s total of \$1,557,222. Special Fund Revenues consisted of:

- CARES Act revenue totaling \$2,170,284 for the Emergency Rent and Mortgage Relief Program, the Nelson CARES Small Business Grant Program and the development of an affordable housing search platform, PorchlightVA.org. All CARES Act programs were completed by December 31, 2020.
- \$551,092 for transportation. This included the MPO, Rural Transportation, RideShare, the Albemarle Transit Expansion Study and the Regional Transit Vision Plan. Of the total, \$287,901 consisted of federal funds.
- \$644,300 for the HOME program funded through the US Department of Housing and Urban Development (HUD). Of which, \$61,404 was used for administrative expenses.
- \$451,552 for other governmental funds, including USDA’s Housing Preservation Grant, the Regional Housing Planning for Affordability Plan, Hazard Mitigation Planning, the Legislative Liaison program, and the Watershed Implementation Plan.

YEAR-END ANALYSIS OF THE COMMISSION

During FY21, the Commission's net position increased by \$116,212. A summary of the Commission's Statement of Net Position is presented below:

TABLE 3 - STATEMENT OF NET POSITION

	FY 2021	FY 2020	Change From FY 2020
Current and Other Assets	\$ 1,546,750	\$ 1,778,226	\$ (231,476)
Capital Assets, net	17,249	17,838	(589)
Total Assets	<u>\$ 1,563,999</u>	<u>\$ 1,796,064</u>	<u>\$ (232,065)</u>
Deferred Outflows of Resources.....	\$ 79,189	\$ 49,005	\$ 30,184
Total Assets and Deferred Outflows	<u>\$ 1,643,188</u>	<u>\$ 1,845,069</u>	<u>\$ (201,881)</u>
Long-term Liabilities.....	\$ 52,665	\$ 61,066	\$ (8,401)
Current Liabilities	420,363	\$ 736,278	\$ (315,915)
Total Liabilities	<u>\$ 473,028</u>	<u>\$ 797,344</u>	<u>\$ (324,316)</u>
Deferred Inflows of Resources.....	\$ 29,214	\$ 22,991	\$ 6,223
Investment in Capital Assets	\$ 17,249	\$ 17,838	\$ (589)
Restricted Net Position	290,746	332,471	(41,725)
Unrestricted Net Position	832,951	674,425	158,526
Total Net Position	<u>\$ 1,140,946</u>	<u>\$ 1,024,734</u>	<u>\$ 116,212</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 1,643,188</u>	<u>\$ 1,845,069</u>	<u>\$ (201,881)</u>

Total Liabilities and Net Position shows a snapshot of receivables and payables on June 30, 2021; the change from FY20 reflects the normal variation from year to year.

ORIGINAL BUDGET VS FINAL BUDGET

Budget requests to local governments were submitted between October 2019 and January 2020. In accordance with the Bylaws, the Commission adopted the original FY21 operating budget at their May 7, 2020 meeting; this was used for the submission to the Virginia Department of Housing and Community Development (DHCD) along with the FY21 Work Program. The Commission adopted the final amended budget at their March 4, 2021 meeting, reflecting updated projections of revenues and expenditures. This budget was used for the financial reporting to the Commission for FY21.

ORIGINAL BUDGET VS FINAL BUDGET: (CONTINUED)

Federal revenues increased significantly between the original budget and the final budget primarily due to the Emergency Rent and Mortgage Relief (RMRP) funding awarded from the Virginia Department of Housing and Community Development (DHCD) and the administration of Nelson County’s Small Business Grant Program using Federal CARES Act funding. State grants decreased slightly due to restrictions on RideShare programming and advertising due to the COVID-19 pandemic. Revenues from the use of money decreased significantly between the two budgets due to the anticipated decrease in rentals of the Water Street Center due to COVID. Expenditures varied significantly between the original and final budget for several reasons. Administrative expenses were reduced significantly with the resignation of the former Executive Director. Further, an administrative position was held open and vacant during the tenure of the Interim Executive Director during the leadership transition. Finally, expenditures for the DHCD RMRP program accounted for a significant \$2,170,345 increase.

Local Contributions: The Commission approved equalized member assessments for FY21 based on the 2019 Provisional Weldon Cooper Population Estimates and a \$0.62 per capita rate and adopted the Projected FY21 budget at their October 3, 2019 meeting to serve as the basis for budget requests to the member localities. The FY21 budget requests were slightly higher than FY20, due to population increases. The total request for Legislative Liaison was based on a per capita rate of \$0.40, a change instituted with the FY18 budget. The Solid Waste total of \$10,500 was unchanged from FY20, with small changes among the localities due to relative changes in population. RideShare requests were ever so slightly higher for the five participating localities due to a required match for the state funding. An assessment for RideShare was included in the budget submission to Greene County, however, Greene County chose not to participate in the program. The budget requests also included \$10,500 for the Rivanna River Basin Commission (RRBC) for localities within the watershed (Charlottesville, Albemarle, Fluvanna and Greene) with all four localities providing the requested funding for the RRBC for FY21, as well as a request for \$50,000 for the Regional Transit Partnership for the urban localities (Charlottesville and Albemarle).

FINAL BUDGET VS ACTUAL RESULTS

A summary of the Commission’s Final Budget (see Exhibit 7 for detail) is presented below:

TABLE 4 - BUDGET TO ACTUAL

	Budget	Actual	% of Budget
REVENUES (INFLOWS)			
Federal grants.....	\$ 417,422	\$ 1,002,708	240.21%
Federal pass-through.....	2,950,877	2,308,837	78.24%
State grants.....	344,648	256,898	74.54%
Localities.....	661,832	599,926	90.65%
Miscellaneous sources.....	14,529	14,837	102.12%
	<u>\$ 4,389,308</u>	<u>\$ 4,183,206</u>	<u>95.30%</u>
EXPENDITURES (OUTFLOWS)			
Operating expenses.....	\$ 1,335,337	\$ 1,748,457	130.94%
Pass-through expenses.....	2,950,877	2,308,837	78.24%
	<u>\$ 4,286,214</u>	<u>\$ 4,057,294</u>	<u>94.66%</u>

FY21 total revenues were about 95.3% of budgeted revenues. In general, unrealized revenues carry forward to FY22 (except for MPO funds which roll-over into FY23 and RideShare funds which are unrecoverable). Expenditures for TJPDC operations, taking out pass-through, represent 131% of the budget.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2021 on our consideration of the Thomas Jefferson Planning District Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Thomas Jefferson Planning District Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Thomas Jefferson Planning District Commission's internal control over financial reporting and compliance.

Charlottesville, Virginia

Draft, 2021

DRAFT

Basic Financial Statements

DRAFT

Government-wide Financial Statements

DRAFT

Statement of Net Position
As of June 30, 2021

	<u>Governmental Activities</u>
Assets:	
Current assets:	
Cash and cash equivalents	\$ 990,618
Receivables, net	41,904
Due from other governments:	
Federal	172,348
State	31,404
Prepaid expenses	19,730
Total current assets	<u>\$ 1,256,004</u>
Noncurrent assets:	
Net pension asset	\$ 290,746
Capital assets (net of depreciation):	
Leasehold improvements, vehicles, furniture and equipment	17,249
Total noncurrent assets	<u>\$ 307,995</u>
Total assets	<u>\$ 1,563,999</u>
Deferred Outflows of Resources:	
Pension deferrals	\$ 65,237
Group life insurance OPEB deferrals	13,952
Total deferred outflows of resources	<u>\$ 79,189</u>
Total assets and deferred outflows of resources	<u>\$ 1,643,188</u>
Liabilities:	
Current liabilities:	
Accounts payable	\$ 45,924
Compensated absences, current portion	33,766
Unearned revenue	340,673
Total current liabilities	<u>\$ 420,363</u>
Noncurrent liabilities:	
Net group life insurance OPEB liability	\$ 44,224
Compensated absences, net of current portion	8,441
Total noncurrent liabilities	<u>\$ 52,665</u>
Total liabilities	<u>\$ 473,028</u>
Deferred Inflows of Resources:	
Pension deferrals	\$ 19,408
Group life insurance OPEB deferrals	9,806
Total deferred inflows of resources	<u>\$ 29,214</u>
Net Position:	
Investment in capital assets	\$ 17,249
Restricted - Net pension asset	290,746
Unrestricted	832,951
Total net position	<u>\$ 1,140,946</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 1,643,188</u>

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

Statement of Activities
For the Year Ended June 30, 2021

Functions/Programs	Expenses	Indirect Expense Allocation	Program Revenues		Net (Expense) Revenue and Changes in Net Position Governmental Activities
			Charges for Services	Operating Grants and Contributions	
Primary Government					
Governmental activities					
Passed-through to other agencies	\$ 2,308,837	\$ -	\$ -	\$ 2,308,837	\$ -
Programs administration:					
Office	630,801	(381,035)	-	-	(249,766)
Department of Transportation	261,679	154,248	-	415,927	-
Department of Housing and Urban Development	59,115	22,655	-	81,765	(5)
Department of Homeland Security	10,446	6,475	-	16,921	-
Environmental Protection Agency	42,171	25,088	-	67,259	-
Department of Housing and Community Development	402,387	41,951	-	444,338	-
Virginia Housing Development Authority	94,511	42,492	-	137,003	-
Virginia Department of Agriculture	114,020	5,229	-	119,249	-
Virginia Department of Rail and Public Transportation	84,881	50,284	-	135,165	-
Legislative Liaison	58,146	32,613	-	90,759	-
Total governmental activities	\$ 4,066,994	\$ -	\$ -	\$ 3,817,223	\$ (249,771)
General Revenues					
Intergovernmental revenue not restricted to specific programs					\$ 351,146
Revenue from use of money					14,837
Total general revenues					\$ 365,983
Change in net position					\$ 116,212
Net position, beginning of year					1,024,734
Net position, end of year					\$ 1,140,946

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

Fund Financial Statements

DRAFT

Balance Sheet
 Governmental Funds
 As of June 30, 2021

	General Fund	Department of Transportation	HOME Department of Housing and Urban Development	CARES ACT	Other Governmental Funds	Total Governmental Funds
Assets:						
Cash and cash equivalents	\$ 990,618	\$ -	\$ -	\$ -	\$ -	990,618
Receivables (net of allowance for uncollectibles):						
Accounts	41,904	-	-	-	-	41,904
Due from other governments:						
Federal	-	41,645	11,895	-	118,808	172,348
State	-	28,913	-	-	2,491	31,404
Due from other funds	-	217,842	-	-	-	217,842
Prepaid items	19,730	-	-	-	-	19,730
Total assets	\$ 1,052,252	\$ 288,400	\$ 11,895	\$ -	\$ 121,299	\$ 1,473,846
Liabilities:						
Accounts payable and accrued expenses	\$ 21,387	\$ 472	\$ 582	\$ -	\$ 23,483	\$ 45,924
Due to other funds	114,863	-	5,163	-	97,816	217,842
Unearned revenue	46,595	287,928	6,150	-	-	340,673
Total liabilities	\$ 182,845	\$ 288,400	\$ 11,895	\$ -	\$ 121,299	\$ 604,439
Fund Balance:						
Nonspendable:						
Prepaid items	\$ 19,730	\$ -	\$ -	\$ -	\$ -	\$ 19,730
Committed:						
Capital reserve	324,032	-	-	-	-	324,032
Unassigned	525,645	-	-	-	-	525,645
Total fund balance	\$ 869,407	\$ -	\$ -	\$ -	\$ -	\$ 869,407
Total liabilities and fund balance	\$ 1,052,252	\$ 288,400	\$ 11,895	\$ -	\$ 121,299	\$ 1,473,846

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

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
As of June 30, 2021

Total fund balance for governmental funds (Exhibit 3) \$ 869,407

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Depreciable capital assets, net of accumulated depreciation	\$	17,249	
Total capital assets			17,249

The net pension asset is not an available resource and, therefore, is not reported in the funds.			290,746
--	--	--	---------

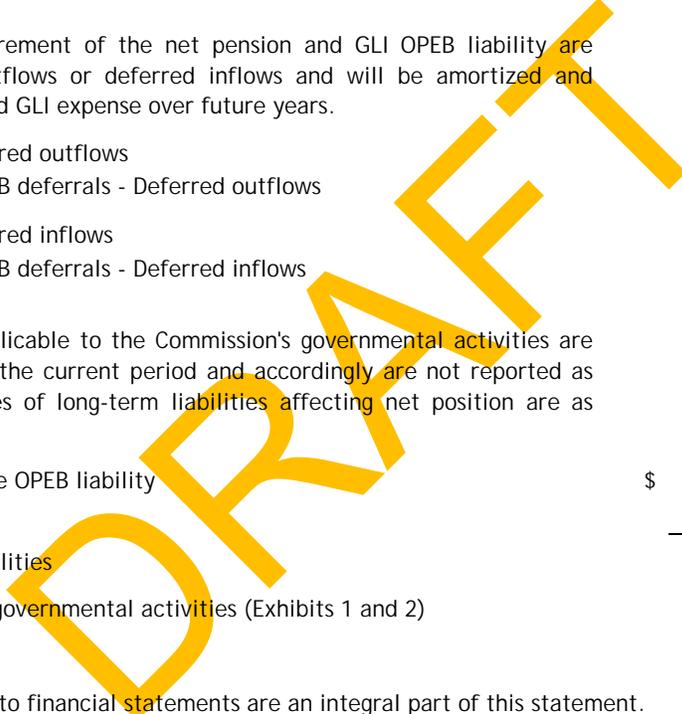
Items related to measurement of the net pension and GLI OPEB liability are considered deferred outflows or deferred inflows and will be amortized and recognized in pension and GLI expense over future years.

Pension deferrals - Deferred outflows			65,237
Group life insurance OPEB deferrals - Deferred outflows			13,952
Pension deferrals - Deferred inflows			(19,408)
Group life insurance OPEB deferrals - Deferred inflows			(9,806)

Long-term liabilities applicable to the Commission's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Balances of long-term liabilities affecting net position are as follows:

Net group life insurance OPEB liability	\$	(44,224)	
Compensated absences		(42,207)	
Total long-term liabilities			(86,431)
Total net position of governmental activities (Exhibits 1 and 2)	\$		1,140,946

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



Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2021

	General Fund	Department of Transportation	HOME Department of Housing and Urban Development
Revenues:			
Federal Grants:			
Commission	\$ -	\$ 287,901	\$ 61,404
Pass-Through	-	-	582,891
State Grants	75,971	142,755	-
Other:			
Localities	275,175	120,436	-
Revenue from the use of money and property	14,832	-	5
Total revenues	<u>\$ 365,978</u>	<u>\$ 551,092</u>	<u>\$ 644,300</u>
Expenditures:			
Current:			
Administrative	\$ 240,066	\$ -	\$ -
Department of Transportation	-	415,927	-
Department of Housing and Urban Development	-	-	644,300
Department of Homeland Security	-	-	-
Environmental Protection Agency	-	-	-
Department of Housing and Community Development	-	-	-
Virginia Housing Development Authority	-	-	-
Virginia Department of Agriculture	-	-	-
Virginia Department of Rail and Public Transportation	-	135,165	-
Legislative Liason	-	-	-
Total expenditures	<u>\$ 240,066</u>	<u>\$ 551,092</u>	<u>\$ 644,300</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 125,912</u>	<u>\$ -</u>	<u>\$ -</u>
Net changes in fund balance	<u>\$ 125,912</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance at beginning of year	743,495	-	-
Fund balance at end of year	<u><u>\$ 869,407</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	CARES ACT	Other Governmental Funds	Total Governmental Funds
Revenues:			
Federal Grants:			
Commission	\$ 434,280	\$ 219,123	\$ 1,002,708
Pass-Through	1,725,946	-	2,308,837
State Grants	-	38,172	256,898
Other:			
Localities	10,058	194,257	599,926
Revenue from the use of money and property	-	-	14,837
Total revenues	<u>\$ 2,170,284</u>	<u>\$ 451,552</u>	<u>\$ 4,183,206</u>
Expenditures:			
Current:			
Administrative	\$ -	\$ -	\$ 240,066
Department of Transportation	-	-	415,927
Department of Housing and Urban Development	-	20,361	664,661
Department of Homeland Security	-	16,921	16,921
Environmental Protection Agency	-	67,259	67,259
Department of Housing and Community Development	2,170,284	-	2,170,284
Virginia Housing Development Authority	-	137,003	137,003
Virginia Department of Agriculture	-	119,249	119,249
Virginia Department of Rail and Public Transportation	-	-	135,165
Legislative Liason	-	90,759	90,759
Total expenditures	<u>\$ 2,170,284</u>	<u>\$ 451,552</u>	<u>\$ 4,057,294</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,912</u>
Net changes in fund balance	\$ -	\$ -	\$ 125,912
Fund balance at beginning of year	-	-	743,495
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 869,407</u></u>

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

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2021

Net change in fund balance - total governmental funds (Exhibit 5) \$ 125,912

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital outlays	6,408
Depreciation expense	(6,997)

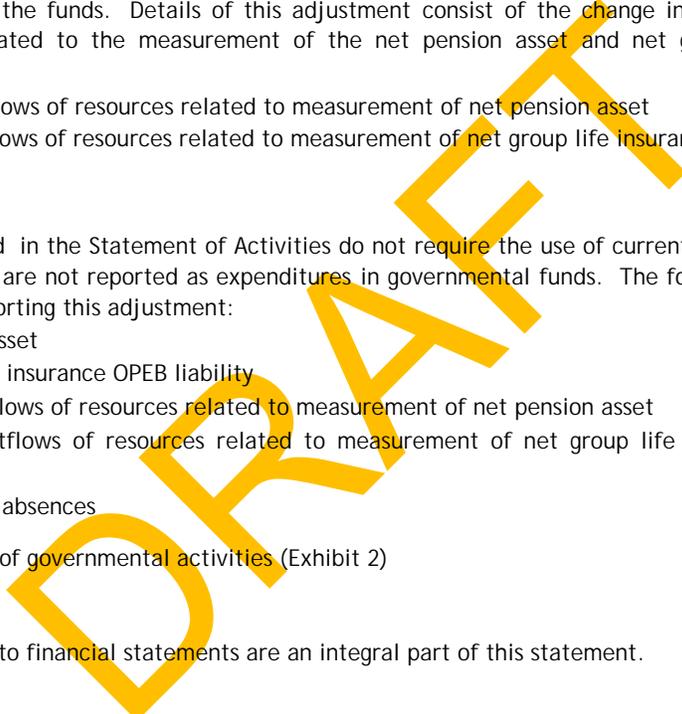
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. Details of this adjustment consist of the change in deferred inflows of resources related to the measurement of the net pension asset and net group life insurance OPEB liability.

Change in deferred inflows of resources related to measurement of net pension asset	(1,098)
Change in deferred inflows of resources related to measurement of net group life insurance OPEB liability	(5,125)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. The following is a summary of items supporting this adjustment:

Change in net pension asset	(41,725)
Change in net group life insurance OPEB liability	8,337
Change in deferred outflows of resources related to measurement of net pension asset	30,763
Change in deferred outflows of resources related to measurement of net group life insurance OPEB liability	(579)
Change in compensated absences	316
Change in net position of governmental activities (Exhibit 2)	<u>\$ 116,212</u>

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



THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Thomas Jefferson Planning District Commission (Commission) conform to generally accepted accounting principles (GAAP) applicable to governmental units promulgated by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant polices:

A. Financial Reporting Entity

As required by generally accepted accounting principles, these financial statements present the Commission and its component units. There are no such component units that are required to be included in the Commission's financial statements.

The Commission has been organized by the governing authorities of the Counties of Albemarle, Fluvanna, Greene, Louisa, and Nelson and the City of Charlottesville pursuant to the Regional Cooperation Act for the purpose of promoting the orderly and efficient development of the physical, social, and economic elements of Planning District Number Ten by planning, encouraging, and assisting governmental subdivisions to plan for the future.

B. Basic Financial Statements – Government-wide Statements

The Commission's basic financial statements include both government-wide (reporting the Commission as a whole) and fund financial statements (reporting the Commission's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Commission's general administrative services are classified as governmental activities. The Commission has no business-type activities at this time.

In the government-wide statement of net position, both the governmental and business-type activities columns (if any) are presented on a consolidated basis by column and are reported on a full accrual economic resource basis which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Commission's net position is reported in three parts - net investment in capital assets, restricted net position, and unrestricted net position.

The government-wide statement of activities reports both the gross and net cost of each of the Commission's functions. The functions are also supported by general government revenues. The statement of activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (intergovernmental revenues, interest income, etc.).

The Commission allocates indirect costs using a specific percentage of use method.

This government-wide focus is on the sustainability of the Commission as an entity and the change in the Commission's net position resulting from the current year's activities.

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 1–SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the Commission are reported in individual funds in the fund statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund balance, revenues, and expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Commission:

Governmental Funds:

The focus of the governmental funds measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Commission:

1. **General Fund** is the general operating fund of the Commission. It is used to account for and report all financial resources except those required to be accounted for in another fund.
2. **Special revenue funds** are used to account for and report the proceeds of specific revenue sources that are legally restricted to expenses for specified purposes.

Major and Nonmajor Funds:

All funds are classified as either major or nonmajor. The following criteria are used when determining the fund types:

1. The General Fund is always classified as major.
2. All other major funds have assets, liabilities, revenues, or expenditures that are at least 10% of the corresponding element total (i.e., assets, liabilities, etc.) for all funds of that category or type (i.e., total governmental or enterprise funds). In addition, the same element that met the 10% criterion is at least 5% of the corresponding element total for all governmental and enterprise funds combined.

The Commission’s funds are classified as follows:

Fund	Brief Description
Major:	
General	See above for description.
Special Revenue Funds:	
Department of Transportation	Accounts for and reports revenues and expenses restricted for the purposes of various projects funded by the Department of Transportation.
HOME Department of Housing and Urban Development	Accounts for and reports revenues and expenses restricted for the purpose of HOME program.

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

C. **Basic Financial Statements – Fund Financial Statements: (Continued)**

Major and Nonmajor Funds: (Continued)

Fund	Brief Description
<i>Major:</i>	
CARES ACT	Accounts for and reports revenues and expenses restricted for the CARES ACT Funding.
<i>Nonmajor-Other Governmental Funds:</i>	
Special Revenue Funds:	
Virginia Department of Rail and Public Transportation	Accounts for and reports revenues and expenses restricted for the purpose of various projects funded by the Virginia Department of Rail and Public Transportation.
Department of Homeland Security	Accounts for and reports revenues and expenses restricted for the purpose of various projects funded by the Department of Homeland Security.
Environmental Protection Agency	Accounts for and reports revenues and expenses restricted for the purpose of various projects funded by the Environmental Protection Agency.
Virginia Housing Development Authority	Accounts for and reports revenues and expenses restricted for the purpose of various projects funded by the Virginia Housing Development Authority.
Virginia Department of Agriculture	Accounts for and reports revenues and expenses restricted for the purpose of various projects funded by the Virginia Department of Agriculture.
Legislative Liaison	Accounts for and reports revenues and expenses for the Legislative Liaison Program.

D. **Basis of Accounting**

Basis of accounting refers to the point at which revenues or expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. **Accrual** - Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.
2. **Modified Accrual** - The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the current period or within 60 days after the year end. Expenses are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that debt service expenditures as well as expenditures related to compensated absences, and claims and judgments are recognized when due.

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

E. Budgets and Budgetary Accounting

The following procedures are used by the Commission in establishing the budgetary data reflected in the required supplementary information:

1. Prior to due dates for budget submissions to localities, the Executive Director submits to the Commission a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
2. After the budget is approved by the Commission, it is presented to the local governing bodies within its jurisdiction for approval of appropriations to the Commission.
3. The budget amounts depend on the staff securing grants and contracts throughout the year; therefore, appropriate budget revisions are proposed and approved by the Commission during the year. The Commission adopts a working budget for the fiscal year beginning July 1 at their May meeting, per the Bylaws. The Commission adopts the final budget for use in financial reporting at the March, FY21 meeting.
4. The approved budget is utilized as a management control device.
5. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
6. All budgetary data presented in the accompanying financial statements represents both the original and revised budgets as of June 30.

F. Use of Estimates

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

G. Cash and Cash Equivalents

The Commission's cash and cash equivalents are considered to be cash on hand, demand deposits, and all highly-liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

State statutes authorize the Commission to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the Local Government Investment Pool.

Money market investments, participating interest-earning investment contracts (repurchase agreements) that have a remaining maturity at time of purchase of one year or less, nonparticipating interest-earning investment contracts (nonnegotiable certificates of deposit (CDs)) and external investment pools are measured at amortized cost. All other investments are reported at fair value.

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

H. Receivables and Payables

Outstanding balances between funds at the end of the fiscal year are reported as due to/from other funds. No allowance for uncollectibles is included in the receivables, due to the limited exposure related to the contractual nature of governmental receivables.

I. Prepaid Items

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

J. Net Position

Net Position is the difference between a) assets and deferred outflows of resources and b) liabilities and deferred inflows of resources. Net investment in capital assets represents capital assets, less accumulated depreciation, less any outstanding debt related to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.

K. Net Position Flow Assumption

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

L. Capital Assets

Property and equipment are recorded at the original cost. Depreciation is computed by the straight-line method over the estimated useful lives of the assets as follows:

Office furniture and equipment	3 - 10 years
Vehicle	5 years
Website	3 years
Leasehold improvements	Remaining life of lease

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

M. Unearned Revenue

The Commission reports unearned revenue on its statement of net position. Unearned revenues arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Unearned revenues also arise when resources are received by the Commission before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Commission has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

N. Deferred Outflows/Inflows of Resources

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

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

O. Pensions

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

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

P. OPEB

Group Life Insurance

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

Q. Fund Balance

The Commission reports fund balance in the required classifications. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance - amounts that are available for any purpose; positive amounts are only reported in the general fund.

R. Legislative Liaison

The Liaison reports regularly to the local governments during the General Assembly session and when studies are undertaken by the General Assembly and are pertinent to local government interests. The Liaison prepares a Legislative Program in consultation with the localities who subsequently adopt the Program.

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 2—DEPOSITS AND INVESTMENTS:

Deposits

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act") Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized. No deposits exceed FDIC insurance limits.

Investments

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

The Commission does not have a policy related to credit risk of debt securities.

The Commission's rated debt investments as of June 30, 2021 were rated by Standard & Poor's and the ratings are presented below using Standard & Poor's rating scale.

Rated Debt Investments' Values		
Rated Debt Investments	Fair Quality Ratings	
	AAAm	AAf
Virginia Investment Pool	\$ 958,212	\$ -
Total	<u>\$ 958,212</u>	<u>\$ -</u>

Investment maturities in years:

Investment Type	Fair Value	Less Than 1 Year
Virginia Investment Pool	\$ 958,212	\$ 958,212
Total	<u>\$ 958,212</u>	<u>\$ 958,212</u>

Redemption Restrictions: Commission is limited to two withdrawals per month.

Fair Value Measurements: Fair value of the Virginia Investment Pool is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Commission has measured fair value of the above investments at the net asset value (NAV).

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 3—ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS:

Accounts and due from other governments are as follows:

Federal Government:	
Department of Transportation	\$ 41,646
Department of Housing and Urban Development	83,030
Department of Homeland Security	8,732
Environmental Protection Agency	38,940
Total Federal Government	<u>\$ 172,348</u>
State:	
Department of Transportation	\$ 6,935
Department of Homeland Security	1,968
Virginia Housing Development Authority	523
Department of Rail and Public Transportation	21,978
Total State	<u>\$ 31,404</u>
Accounts Receivable:	
Nelson	\$ 8,973
Stanardsville TAP	2,267
VAPDC-ED	8,333
RR Planning	16,714
Other	5,617
Total Accounts Receivable	<u>\$ 41,904</u>

NOTE 4—INTERFUND OBLIGATIONS:

Interfund obligations arise due to timing differences between the receipt of restricted funds and their use.

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ -	\$ 114,863
Department of Transportation	217,842	-
HOME Department of Housing and Urban Development	-	5,163
Nonmajor Governmental Funds	-	97,816
	<u> </u>	<u> </u>
Total	<u>\$ 217,842</u>	<u>\$ 217,842</u>

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 5-CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2021 was as follows:

	<u>Balance</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2021</u>
Governmental Activities:				
Capital assets, being depreciated:				
Office furniture and equipment	\$ 74,555	\$ -	\$ -	\$ 74,555
Vehicle	31,734	-	-	31,734
Website	13,570	6,408	-	19,978
Leasehold improvements	11,993	-	-	11,993
Total capital assets being depreciated	<u>\$ 131,852</u>	<u>\$ 6,408</u>	<u>\$ -</u>	<u>\$ 138,260</u>
Less accumulated depreciation for:				
Office furniture and equipment	\$ 62,457	\$ 5,141	\$ -	\$ 67,598
Vehicle	31,734	-	-	31,734
Website	7,830	1,856	-	9,686
Leasehold improvements	11,993	-	-	11,993
Total accumulated depreciation	<u>\$ 114,014</u>	<u>\$ 6,997</u>	<u>\$ -</u>	<u>\$ 121,011</u>
Total capital assets being depreciated, net	<u>\$ 17,838</u>	<u>\$ (589)</u>	<u>\$ -</u>	<u>\$ 17,249</u>
Governmental activities capital assets, net	<u>\$ 17,838</u>	<u>\$ (589)</u>	<u>\$ -</u>	<u>\$ 17,249</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
Office administration	\$ <u>6,997</u>
Total governmental activities	\$ <u><u>6,997</u></u>

NOTE 6-COMPENSATED ABSENCES:

The Commission employees earn sick leave at the rate of ten hours per month and may accumulate a maximum of 480 hours (60 days). No benefits or pay are received for unused sick leave upon termination. The amount of annual leave earned by an employee each month, with the exception of the Executive Director, depends upon the number of years the permanent full-time and part-time staff were employed by the Commission, as noted below. The Executive Director's leave is set by the Commission as part of the employment contract.

<u>Years of Services</u>	<u>Days Per Month</u>	<u>Days of Annual Leave Per Year</u>
0-5	1	12
6-10	1 ^{1/4}	15
Over 10	1 ^{1/2}	18

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 6—COMPENSATED ABSENCES: (CONTINUED)

An employee may accumulate a maximum of 30 days of annual leave. At the time of separation of employment, the employee will be compensated for the accumulated leave balance. Accrued annual leave was \$42,207 as of June 30, 2021. The following is a summary of changes in accrued annual leave for the year ended June 30, 2021:

<u>Balance</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2021</u>
\$ 42,523	\$ _____	\$ 316	\$ 42,207

NOTE 7—COMMITMENTS/CONTINGENT LIABILITIES:

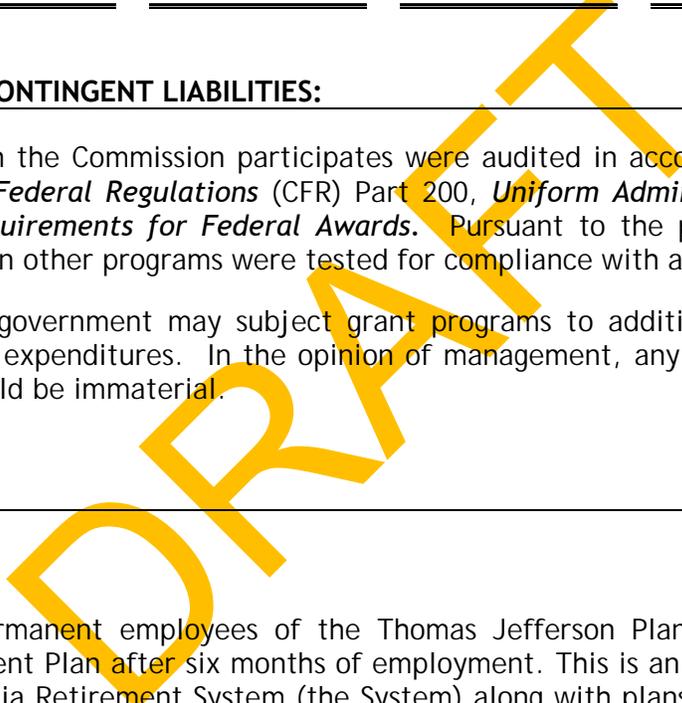
Federal programs in which the Commission participates were audited in accordance with the provisions of the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Pursuant to the provisions of this circular, all major programs and certain other programs were tested for compliance with applicable grant requirements.

Additionally, the federal government may subject grant programs to additional compliance tests, which could result in disallowed expenditures. In the opinion of management, any future disallowances of grant program expenditures would be immaterial.

NOTE 8—PENSION PLAN:

Plan Description

All full-time, salaried permanent employees of the Thomas Jefferson Planning District Commission are covered by a VRS Retirement Plan after six months of employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the Code of Virginia, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.



NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 8—PENSION PLAN: (CONTINUED)

Benefit Structures

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

Employees with a membership date before July 1, 2010, vested as of January 1, 2013, and have not taken a refund, are covered under Plan 1, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced retirement benefit beginning at age 65 with at least 5 years of service credit or age 50 with at least 30 years of service credit. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of service credit or age 50 with at least 10 years of service credit.

- a. Employees with a membership date from July 1, 2010 to December 31, 2013, that have not taken a refund or employees with a membership date prior to July 1, 2010 and not vested before January 1, 2013, are covered under Plan 2, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit or when the sum of their age plus service credit equals 90. Non-hazardous duty employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit.
- b. Non-hazardous duty employees with a membership date on or after January 1, 2014 are covered by the Hybrid Plan combining the features of a defined benefit plan and a defined contribution plan. Plan 1 and Plan 2 members also had the option of opting into this plan during the election window held January 1 - April 30, 2014 with an effective date of July 1, 2014. Employees covered by this plan are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit, or when the sum of their age plus service credit equals 90. Employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. For the defined contribution component, members are eligible to receive distributions upon leaving employment, subject to restrictions.

Average Final Compensation and Service Retirement Multiplier

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

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 8—PENSION PLAN: (CONTINUED)

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

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

Employees Covered by Benefit Terms

As of the June 30, 2019 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	<u>Number</u>
Inactive members or their beneficiaries currently receiving benefits	8
Inactive members:	
Vested inactive members	8
Non-vested inactive members	9
Inactive members active elsewhere in VRS	<u>11</u>
Total inactive members	28
Active members	<u>8</u>
Total covered employees	<u><u>44</u></u>

Contributions

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

The Commission's contractually required employer contribution rate for the year ended June 30, 2021 was 1.50% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019.

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 8—PENSION PLAN: (CONTINUED)

Contributions (Continued)

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Commission were \$3,474 and \$4,812 for the years ended June 30, 2021 and June 30, 2020, respectively.

Net Pension Asset

The net pension asset is calculated separately for each employer and represents that particular employer's total pension asset, less that employer's fiduciary net position. For Thomas Jefferson Planning District Commission, the net pension asset was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2019 rolled forward to the measurement date of June 30, 2020.

Actuarial Assumptions - General Employees

The total pension liability for General Employees in the Commission's Retirement Plan was based on an actuarial valuation as of June 30, 2019, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020.

Inflation	2.5%
Salary increases, including inflation	3.5% - 5.35%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation*

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

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 8—PENSION PLAN: (CONTINUED)

Actuarial Assumptions - General Employees: (Continued)

Mortality rates:

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

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2021; males 95% of rates; females 105% of rates.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2021; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2021; males set forward 2 years, 110% of rates; females 125% of rates.

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

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

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%
Discount Rate	Decreased rate from 7% to 6.75%

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 8—PENSION PLAN: (CONTINUED)

Long-Term Expected Rate of Return

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

<u>Asset Class (Strategy)</u>	<u>Long-Term Target Asset Allocation</u>	<u>Arithmetic Long-Term Expected Rate of Return</u>	<u>Weighted Average Long-Term Expected Rate of Return</u>
Public Equity	34.00%	4.65%	1.58%
Fixed Income	15.00%	0.46%	0.07%
Credit Strategies	14.00%	5.38%	0.75%
Real Assets	14.00%	5.01%	0.70%
Private Equity	14.00%	8.34%	1.17%
MAPS - Multi-Asset Public Strategies	6.00%	3.04%	0.18%
PIP - Private Investment Partnership	3.00%	6.49%	0.19%
Total	<u>100.00%</u>		<u>4.64%</u>
		Inflation	<u>2.50%</u>
		*Expected arithmetic nominal return	<u>7.14%</u>

* The above allocation provides a one-year return of 7.14%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. On October 10, 2019, the VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation. More recent capital market assumptions compiled for the FY2020 actuarial valuations provide a median return of 6.81%.

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 8—PENSION PLAN: (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions; the Commission was also provided with an opportunity to use an alternative employer contribution rate. For the year ended June 30, 2020, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2017 actuarial valuations, whichever was greater. From July 1, 2020 on, participating employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2019	\$ 1,747,223	\$ 2,079,694	\$ (332,471)
Changes for the year:			
Service cost	\$ 49,884	\$ -	\$ 49,884
Interest	115,583	-	115,583
Differences between expected and actual experience	(58,224)	-	(58,224)
Contributions - employer	-	2,390	(2,390)
Contributions - employee	-	24,828	(24,828)
Net investment income	-	39,709	(39,709)
Benefit payments, including refunds of employee contributions	(69,767)	(69,767)	-
Administrative expenses	-	(1,362)	1,362
Other changes	-	(47)	47
Net changes	\$ 37,476	\$ (4,249)	\$ 41,725
Balances at June 30, 2020	\$ 1,784,699	\$ 2,075,445	\$ (290,746)

DRAFT

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 8—PENSION PLAN: (CONTINUED)

Sensitivity of the Net Pension Asset to Changes in the Discount Rate

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

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
Commission's Net Pension Liability (Asset) \$	(56,460) \$	(290,746) \$	(482,252)

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

For the year ended June 30, 2021, the Commission recognized pension expense of \$13,112. At June 30, 2021, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 19,408
Net difference between projected and actual earnings on pension plan investments	61,763	-
Employer contributions subsequent to the measurement date	3,474	-
Total	\$ 65,237	\$ 19,408

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 8-PENSION PLAN: (CONTINUED)

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

\$3,474 reported as deferred outflows of resources related to pensions resulting from the Commission's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year ended June 30</u>	
2022	\$ (17,679)
2023	19,286
2024	20,910
2025	19,838
Thereafter	-

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2020 Comprehensive Annual Financial Report (Annual Report). A copy of the 2020 VRS Annual Report may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2020-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

NOTE 9-DEFERRED COMPENSATION PLAN:

During the year ended June 30, 1998, the employees of the Commission adopted a Section 457 Deferred Compensation Plan. The Commission delegates administrative and investment responsibilities for its 457 Plan assets to a third-party administrator. The Commission does not have to report these assets on their financial statements.

Employee contributions to this plan for the year ended June 30, 2021 were \$23,750. There were no matching contributions.

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 10–UNEARNED REVENUE:

The details of unearned revenue at June 30, 2021 are as follows:

<u>Fund Name</u>	<u>Amount</u>
General Fund	\$ 46,595
Department of Transportation	287,928
HOME Department of Housing and Urban Development	6,150
	<u>\$ 340,673</u>

NOTE 11–LITIGATION:

As represented by management, there were no lawsuits pending which would materially affect the Commission's financial position as of the date of these financial statements.

NOTE 12–COST ALLOCATION BASIS - INDIRECT COSTS AND FRINGE BENEFITS:

Indirect costs are those costs which are not readily identifiable within a particular program but, nevertheless, are necessary to the general operation and the conduct of the activities it performs. Allocations from the General Fund and to the Special Revenue Funds are made based on a ratio of indirect costs to the individual program's direct costs associated with salaries and fringe benefits (personnel costs). The rate is determined by a relation of total administrative costs to program salary costs. Program salary costs are calculated as follows:

Total personnel costs (salaries and fringes)
Less: Administrative personnel costs
Less: Contractual personnel costs

This ratio is calculated on an annual basis. The rate used during the fiscal year ended June 30, 2021 was 62%, for billing purposes.

The actual indirect cost rate for the fiscal year ended June 30, 2021 was 55% and was calculated as follows:

Indirect costs	\$ 417,046 = 55%
Individual programs' personnel costs	<u>754,681</u>

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 13—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN):

Plan Description

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

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

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

Eligible Employees

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

Benefit Amounts

The GLI Plan is a defined benefit plan with several components. The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled. The accidental death benefit is double the natural death benefit. In addition to basic natural and accidental death benefits, the plan provides additional benefits provided under specific circumstances that include the following: accidental dismemberment benefit, safety belt benefit, repatriation benefit, felonious assault benefit, and accelerated death benefit option. The benefit amounts are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value. For covered members with at least 30 years of service credit, the minimum benefit payable was set at \$8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA was \$8,616 as of June 30, 2021.

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 13—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

Contributions

The contribution requirements for the GLI Plan are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the GLI Plan was 1.34% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.80% (1.34% x 60%) and the employer component was 0.54% (1.34% x 40%). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2021 was 0.54% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the Group Life Insurance Plan from the entity were \$3,805 and \$2,832 for the years ended June 30, 2021 and June 30, 2020, respectively.

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

At June 30, 2021, the entity reported a liability of \$44,224 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2020 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2019, and rolled forward to the measurement date of June 30, 2020. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the GLI Plan for the year ended June 30, 2020 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2020, the participating employer's proportion was 0.00270% as compared to 0.00323% at June 30, 2019.

For the year ended June 30, 2021, the participating employer recognized GLI OPEB expense of \$1,183. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 13—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB: (Continued)

At June 30, 2021, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 2,837	\$ 398
Net difference between projected and actual earnings on GLI OPEB program investments	1,328	-
Change in assumptions	2,212	923
Changes in proportion	3,770	8,485
Employer contributions subsequent to the measurement date	3,805	-
Total	<u>\$ 13,952</u>	<u>\$ 9,806</u>

\$3,805 reported as deferred outflows of resources related to the GLI OPEB resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>	
2022	\$ 162
2023	537
2024	880
2025	205
2026	(1,144)
Thereafter	(299)

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 13—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2019, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020. The assumptions include several employer groups. Salary increases and mortality rates included herein are for relevant employer groups. Information for other groups can be referenced in the VRS Annual Report.

Inflation	2.5%
Salary increases, including inflation: Locality - General employees	3.5%-5.35%
Investment rate of return	6.75%, net of investment expenses, including inflation*

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

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

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2021; males 95% of rates; females 105% of rates.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2021; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2021; males set forward 2 years, 110% of rates; females 125% of rates.

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 13–GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

Actuarial Assumptions: (Continued)

Mortality Rates - Non-Largest Ten Locality Employers - General Employees (Continued)

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

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%
Discount Rate	Decreased rate from 7% to 6.75%

NET GLI OPEB Liability

The net OPEB liability (NOL) for the GLI Plan represents the plan’s total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2020, NOL amounts for the GLI Plan are as follows (amounts expressed in thousands):

		Group Life Insurance OPEB Plan
Total GLI OPEB Liability	\$	3,523,937
Plan Fiduciary Net Position		1,855,102
GLI Net OPEB Liability (Asset)	\$	<u>1,668,835</u>
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability		52.64%

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

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 13–GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

Long-Term Expected Rate of Return

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

<u>Asset Class (Strategy)</u>	<u>Long-Term Target Asset Allocation</u>	<u>Arithmetic Long-term Expected Rate of Return</u>	<u>Weighted Average Long-term Expected Rate of Return</u>
Public Equity	34.00%	4.65%	1.58%
Fixed Income	15.00%	0.46%	0.07%
Credit Strategies	14.00%	5.38%	0.75%
Real Assets	14.00%	5.01%	0.70%
Private Equity	14.00%	8.34%	1.17%
MAPS - Multi-Asset Public Strategies	6.00%	3.04%	0.18%
PIP - Private Investment Partnership	3.00%	6.49%	0.19%
Total	<u>100.00%</u>		<u>4.64%</u>
		Inflation	<u>2.50%</u>
		*Expected arithmetic nominal return	<u>7.14%</u>

*The above allocation provides a one-year return of 7.14%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. On October 10, 2019, the VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation. More recent capital market assumptions compiled for the FY2020 actuarial valuations provide a median return of 6.81%.

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2020, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly which was 100% of the actuarially determined contribution rate. From July 1, 2020 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

NOTES TO FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 (Continued)

NOTE 13—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

Discount Rate (Continued)

assumptions, the GLI OPEB’s fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

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

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

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
Commission's proportionate share of the Group Life Insurance Program Net OPEB Liability	\$ 58,136	\$ 44,224	\$ 32,927

GLI Plan Fiduciary Net Position

Detailed information about the GLI Plan’s Fiduciary Net Position is available in the separately issued VRS 2020 Comprehensive Annual Financial Report (Annual Report). A copy of the 2020 VRS Annual Report may be downloaded from the VRS website at <http://www.varetire.org/pdf/publications/2020-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

Schedule of Revenues, Expenditures and Change in Fund Balance -
Budget and Actual - Governmental Funds
For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Federal Grants:				
Commission	\$ 310,843	\$ 417,422	\$ 1,002,708	\$ 585,286
Pass-Through	854,726	2,950,877	2,308,837	(642,040)
State Grants	354,622	344,648	256,898	(87,750)
Other:				
Localities	636,843	661,832	599,926	(61,906)
Revenue from the use of money	26,800	14,529	14,837	308
Total revenues	<u>\$ 2,183,834</u>	<u>\$ 4,389,308</u>	<u>\$ 4,183,206</u>	<u>\$ (206,102)</u>
Expenditures				
Current:				
Administrative	\$ 573,632	\$ 432,704	\$ 240,066	\$ 192,638
Department of Transportation	465,756	492,167	415,927	76,240
Department of Housing and Urban Development	644,752	665,077	664,661	416
Department of Homeland Security	36,000	31,920	16,921	14,999
Environmental Protection Agency	50,997	50,997	67,259	(16,262)
Department of Housing and Community Development	-	2,170,345	2,170,284	61
Virginia Housing Development Authority	38,783	69,406	137,003	(67,597)
Virginia Department of Agriculture	74,338	118,446	119,249	(803)
Virginia Department of Rail and Public Transportation	197,405	152,981	135,165	17,816
Legislative Liaison	102,171	102,171	90,759	11,412
Total expenditures	<u>\$ 2,183,834</u>	<u>\$ 4,286,214</u>	<u>\$ 4,057,294</u>	<u>\$ 228,920</u>
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 103,094	\$ 125,912	\$ 22,818
Net change in fund balance	\$ -	\$ 103,094	\$ 125,912	\$ 22,818
Fund balance, beginning of year	<u>743,495</u>	<u>743,495</u>	<u>743,495</u>	<u>-</u>
Fund balance, end of year	<u>\$ 743,495</u>	<u>\$ 846,589</u>	<u>\$ 869,407</u>	<u>\$ 22,818</u>

The budgetary data presented above is on the modified accrual basis of accounting which is in accordance with generally accepted accounting principles.

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
For the Measurement Dates of June 30, 2014 through June 30, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total pension liability				
Service cost	\$ 49,884	\$ 45,609	\$ 47,097	\$ 43,503
Interest	115,583	109,185	102,465	102,011
Differences between expected and actual experience	(58,224)	8,945	4,016	(21,557)
Changes in assumptions	0	51,616	-	(58,077)
Benefit payments, including refunds of employee contributions	(69,767)	(55,827)	(59,339)	(59,462)
Net change in total pension liability	<u>\$ 37,476</u>	<u>\$ 159,528</u>	<u>\$ 94,239</u>	<u>\$ 6,418</u>
Total pension liability - beginning	<u>1,747,223</u>	<u>1,587,695</u>	<u>1,493,456</u>	<u>1,487,038</u>
Total pension liability - ending (a)	<u>\$ 1,784,699</u>	<u>\$ 1,747,223</u>	<u>\$ 1,587,695</u>	<u>\$ 1,493,456</u>
Plan fiduciary net position				
Contributions - employer	\$ 2,390	\$ 2,951	\$ 9,937	\$ 9,145
Contributions - employee	24,828	29,018	29,495	25,481
Net investment income	39,709	131,859	137,364	204,382
Benefit payments, including refunds of employee contributions	(69,767)	(55,827)	(59,339)	(59,462)
Administrative expense	(1,362)	(1,299)	(1,180)	(1,183)
Other	(47)	(83)	(122)	(181)
Net change in plan fiduciary net position	<u>\$ (4,249)</u>	<u>\$ 106,619</u>	<u>\$ 116,155</u>	<u>\$ 178,182</u>
Plan fiduciary net position - beginning	<u>2,079,694</u>	<u>1,973,075</u>	<u>1,856,920</u>	<u>1,678,738</u>
Plan fiduciary net position - ending (b)	<u>\$ 2,075,445</u>	<u>\$ 2,079,694</u>	<u>\$ 1,973,075</u>	<u>\$ 1,856,920</u>
Commission's net pension liability (asset) - ending (a) - (b)	\$ (290,746)	\$ (332,471)	\$ (385,380)	\$ (363,464)
Plan fiduciary net position as a percentage of the total pension liability	116.29%	119.03%	124.27%	124.34%
Covered payroll	\$ 544,700	\$ 632,061	\$ 634,356	\$ 539,257
Commission's net pension liability (asset) as a percentage of covered payroll	-53.38%	-52.60%	-60.75%	-67.40%

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

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
For the Measurement Dates of June 30, 2014 through June 30, 2020

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability			
Service cost	\$ 56,311	\$ 50,141	\$ 69,411
Interest	96,363	94,691	87,524
Differences between expected and actual experience	(14,126)	(61,088)	-
Changes in assumptions	-	-	-
Benefit payments, including refunds of employee contributions	(56,246)	(63,463)	(45,653)
Net change in total pension liability	<u>\$ 82,302</u>	<u>\$ 20,281</u>	<u>\$ 111,282</u>
Total pension liability - beginning	<u>1,404,736</u>	<u>1,384,455</u>	<u>1,273,173</u>
Total pension liability - ending (a)	<u><u>\$ 1,487,038</u></u>	<u><u>\$ 1,404,736</u></u>	<u><u>\$ 1,384,455</u></u>
Plan fiduciary net position			
Contributions - employer	\$ 18,635	\$ 20,868	\$ 37,157
Contributions - employee	24,742	27,522	32,439
Net investment income	29,062	73,203	218,230
Benefit payments, including refunds of employee contributions	(56,246)	(63,463)	(45,653)
Administrative expense	(1,033)	(1,005)	(1,145)
Other	(12)	(16)	11
Net change in plan fiduciary net position	<u>\$ 15,148</u>	<u>\$ 57,109</u>	<u>\$ 241,039</u>
Plan fiduciary net position - beginning	<u>1,663,590</u>	<u>1,606,481</u>	<u>1,365,442</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 1,678,738</u></u>	<u><u>\$ 1,663,590</u></u>	<u><u>\$ 1,606,481</u></u>
Commission's net pension liability (asset) - ending (a) - (b)	\$ (191,700)	\$ (258,854)	\$ (222,026)
Plan fiduciary net position as a percentage of the total pension liability	112.89%	118.43%	116.04%
Covered payroll	\$ 517,609	\$ 563,802	\$ 615,185
Commission's net pension liability (asset) as a percentage of covered payroll	-37.04%	-45.91%	-36.09%

DRAFT

Schedule of Employer Contributions - Pension
 For the Years Ended June 30, 2012 through June 30, 2021

<u>Date</u>	<u>Contractually Required Contribution (1)</u>	<u>Contributions in Relation to Contractually Required Contribution (2)</u>	<u>Contribution Deficiency (Excess) (3)</u>	<u>Employer's Covered Payroll (4)</u>	<u>Contributions as a % of Covered Payroll (5)</u>
2021	\$ 3,474	\$ 3,474	\$ -	\$ 704,693	0.49%
2020	4,812	4,812	-	544,700	0.88%
2019	8,299	8,299	-	632,061	1.31%
2018	10,718	10,718	-	634,356	1.69%
2017	11,001	11,001	-	539,257	2.04%
2016	19,773	19,773	-	517,609	3.82%
2015	21,536	21,536	-	563,802	3.82%
2014	37,157	37,157	-	615,185	6.04%
2013	42,416	42,416	-	702,256	6.04%
2012	30,492	30,492	-	680,616	4.48%

Current year contributions are from Thomas Jefferson Planning District Commission's records and prior year contributions are from the VRS actuarial valuation performed each year.

DRAFT

Notes to Required Supplementary Information
 For the Year Ended June 30, 2021

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

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

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

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%
Discount Rate	Decreased rate from 7% to 6.75%

DRAFT

Schedule of the Commission's Share of Net OPEB Liability
 Group Life Insurance Plan
 For the Measurement Dates of June 30, 2017 through June 30, 2020

Date (1)	Employer's Proportion of the Net GLI OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability (6)
2020	0.00270% \$	44,224 \$	544,700	8.12%	52.64%
2019	0.00323%	52,561	632,061	8.32%	52.00%
2018	0.00333%	51,000	634,356	8.04%	51.22%
2017	0.00292%	44,000	539,257	8.16%	48.86%

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

DRAFT

Schedule of Employer Contributions
 Group Life Insurance Plan
 For the Years Ended June 30, 2017 through June 30, 2021

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2021	\$ 3,805	\$ 3,805	\$ -	\$ 704,693	0.54%
2020	2,832	2,832	-	544,700	0.52%
2019	3,287	3,287	-	632,061	0.52%
2018	3,324	3,324	-	634,356	0.52%
2017	2,822	2,822	-	539,257	0.52%

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

DRAFT

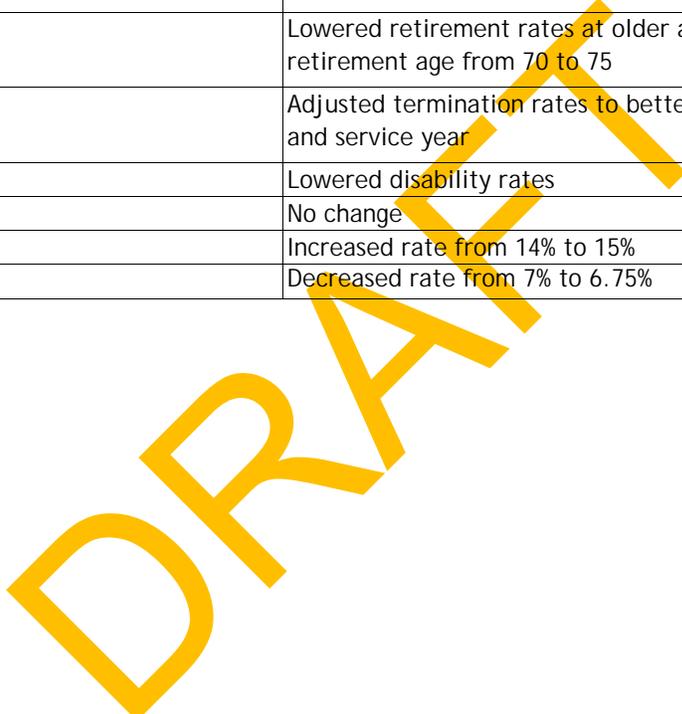
Notes to Required Supplementary Information
 Group Life Insurance Plan
 For the Year Ended June 30, 2021

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

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

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%
Discount Rate	Decreased rate from 7% to 6.75%



OTHER SUPPLEMENTARY INFORMATION

DRAFT

Supporting Schedules

DRAFT

Schedule of Expenditures - General Fund
For the Year Ended June 30, 2021

Administrative

Current Operating:

Salaries and fringe	\$	348,950
Contractual		88,755
Insurance		5,774
Subscriptions and publications		613
Dues		7,257
Advertising		552
Supplies		5,459
Copier		2,976
Meetings		1,069
Rent		94,612
Janitorial service		2,310
Postage		1,775
Travel		5,302
Professional development		4,034
Telephone		6,547
Audit and legal		12,936
Indirect costs allocation		(381,034)
Capital outlay		6,407
Equipment use and maintenance		25,772
		<hr/>
Total expenditures	\$	<u><u>240,066</u></u>

DRAFT

Schedule of Indirect Costs
 For the Year Ended June 30, 2021

Administrative

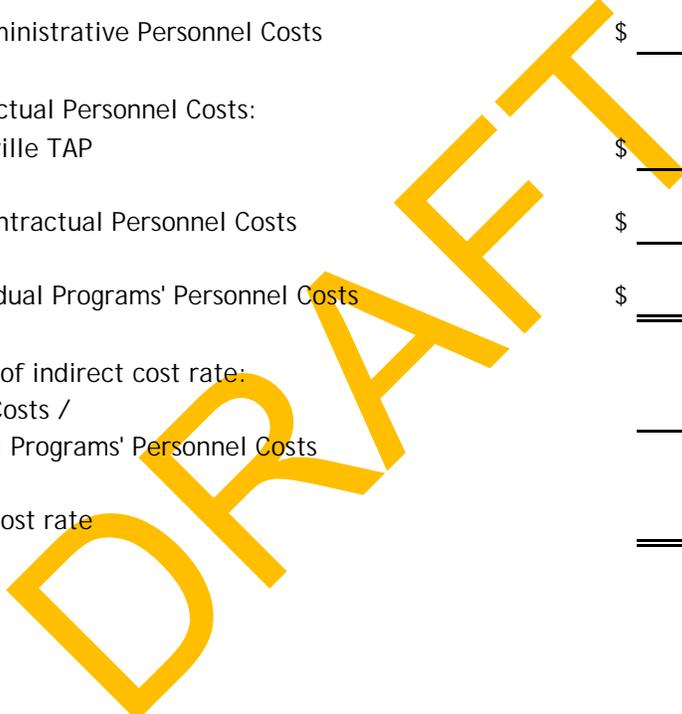
Current operating:

Personnel	\$	204,550
Postage		1,494
Subscriptions and publications		345
Supplies		5,455
Travel		5,081
Audit/legal services		12,936
Advertising		344
Professional meetings and development		3,684
Contractual services		46,133
Dues		7,157
Insurance/bonding		5,274
Printing and copier		2,971
Rent		81,162
Janitorial		2,310
Equipment repair/maintenance/use		31,175
Meeting expenses		428
Telephone		6,547
		<hr/>
Total indirect costs	\$	<u>417,046</u>

DRAFT

Schedule of Individual Programs' Personnel Costs
For the Year Ended June 30, 2021

Total Salaries and Fringes:	
Salaries	\$ 793,008
Fringe benefits	170,318
	<u> </u>
Total Salaries and Fringes	\$ 963,326
	<u> </u>
Less Administrative Personnel Costs:	
Administration	\$ 198,060
Network support	6,490
	<u> </u>
Total Administrative Personnel Costs	\$ 204,550
	<u> </u>
Less Contractual Personnel Costs:	
Stanardsville TAP	\$ 4,095
	<u> </u>
Total Contractual Personnel Costs	\$ 4,095
	<u> </u>
Total Individual Programs' Personnel Costs	\$ 754,681
	<u> </u>
Calculation of indirect cost rate:	
Indirect Costs /	417,046
Individual Programs' Personnel Costs	<u>754,681</u>
	<u> </u>
Indirect cost rate	<u>55%</u>



Schedule of Grant Contracts
For the Year Ended June 30, 2021

Grant or Contract	Grant-Contract Start Date	Grant-Contract End Date	Grant-Contract Total	Year to Date FY21	Grant-Contract To Date	Budgeted Amount For FY22	Grant-Contract Remaining
MPO-FTA	07/01/20	06/30/21	\$ 102,624	\$ 102,624	\$ 102,624	\$ -	\$ -
MPO-PL	07/01/20	06/30/21	187,626	154,597	154,597	-	33,029
HOME TJPDC	07/01/20	06/30/21	64,475	61,405	61,405	3,070	-
HOME PASS-THROUGH	07/01/20	06/30/21	589,042	582,892	582,892	-	6,150
HOUSING HPG	07/01/20	06/30/21	28,656	13,963	13,963	14,693	-
HPG PASS-THROUGH	07/01/20	06/30/21	191,043	105,287	105,287	85,756	-
STATE SUPPORT TO PDC	07/01/20	06/30/21	75,971	75,971	75,971	-	-
TJPDC CORPORATION	07/01/20	06/30/21	25	25	25	-	-
RIDESHARE	07/01/20	06/30/21 *	155,815	135,163	135,163	-	20,652
RURAL TRANSPORTATION	07/01/20	06/30/21	58,000	58,000	58,000	-	-
RTP-TDM	07/01/20	06/30/21	50,000	42,013	42,013	7,987	-
REGIONAL TRANSIT GRANT	01/01/21	06/30/22	34,138	5,045	5,045	29,093	-
REGIONAL TRANSIT GRANT PASS -THROUGH	01/01/21	06/30/22	315,863	-	-	315,863	-
ALBEMARLE TRANSIT GRANT	01/01/21	12/31/21	14,950	5,626	5,626	9,324	-
ALBEMARLE TRANSIT GRANT PASS -THROUGH	01/01/21	12/31/21	91,265	2,021	2,021	89,244	-
NELSON CNN PASS-THROUGH	07/01/20	06/30/21	41,775	41,775	41,775	-	-
HAZARD MITIGATION	07/01/20	06/30/21	67,200	10,701	10,701	56,499	-
NELSON CARES	08/12/20	12/31/20	15,000	15,000	15,000	-	-
NELSON CARES PASS-THROUGH	08/12/20	12/31/20	335,000	335,000	335,000	-	-
LOVINGSTON	11/01/18	06/30/21	20,739	5,614	20,739	-	-
LOVINGSTON PASS-THROUGH	11/01/18	06/30/21	13,735	13,385	13,735	-	-
LEGISLATIVE LIAISON	07/01/20	06/30/21	102,171	90,759	90,759	11,412	-
VAPDC-ED	07/01/20	06/30/21	50,369	50,369	50,369	-	-
SOLID WASTE	07/01/20	06/30/21	17,500	14,235	14,235	3,265	-
RIVANNA RIVER CORRIDOR	07/01/20	06/30/21	87,464	50,087	83,252	4,212	-
AFFORDABLE HOUSING	07/01/20	06/30/21	62,300	62,300	62,300	-	-
RRBC	07/01/20	06/30/21	10,500	3,813	3,813	6,687	-
WIP PHASE IV	06/01/19	12/31/21	58,000	33,464	33,464	24,536	-
WIP PHASE III	06/01/18	12/30/20	52,000	14,253	52,000	-	-
TJCLT	10/19/17	01/31/21	66,928	66,928	66,928	-	-
REGL HSG PLAN	10/31/18	06/30/21	95,915	26,204	95,915	-	-
RHP PASS-THROUGH	10/31/18	06/30/21	54,125	-	54,125	-	-
MEMBER PER CAPITA	07/01/20	06/30/21	158,365	157,822	157,822	543	-
OFFICE LEASES - RENT	07/01/20	06/30/21	13,450	13,450	13,450	-	-
STANARDSVILLE TAP	04/06/15	10/01/20	25,500	4,102	21,958	3,542	-
CHERRY AVENUE	07/01/20	06/30/21	16,482	16,482	16,482	-	-
RMRP	04/01/20	03/31/21	90,838	87,176	90,838	-	-
RMRP PASS-THROUGH	04/01/20	12/31/20	1,735,229	1,723,047	1,735,229	-	-
5TH STREET TAP	11/16/16	10/01/20	37,697	-	20,731	16,966	-
5TH STREET TAP PASS THROUGH	11/16/16	10/01/20	162,303	-	88,758	-	73,545
BANK INTEREST	07/01/20	06/30/21	1,382	1,382	1,382	-	-
TOTAL			\$ 5,351,460	\$ 4,181,980	\$ 4,535,392	\$ 682,692	\$ 133,376

* Funds are available for completion of the project.

COMPLIANCE

DRAFT



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

**To the Commissioners
Thomas Jefferson Planning District Commission
Charlottesville, Virginia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Authorities, Boards, and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Thomas Jefferson Planning District Commission as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Thomas Jefferson Planning District Commission's basic financial statements and have issued our report thereon dated **Draft**, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

Charlottesville, Virginia

Draft, 2021

DRAFT



**Independent Auditors' Report on Compliance for Each Major Program and on
Internal Control over Compliance Required by the Uniform Guidance**

**To the Commissioners
Thomas Jefferson Planning District Commission
Charlottesville, Virginia**

Report on Compliance for Each Major Federal Program

We have audited Thomas Jefferson Planning District Commission's (a nonprofit organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Thomas Jefferson Planning District Commission's major federal programs for the year ended June 30, 2021. Thomas Jefferson Planning District Commission's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Thomas Jefferson Planning District Commission's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Thomas Jefferson Planning District Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Thomas Jefferson Planning District Commission's compliance.

Opinion on Each Major Federal Program

In our opinion, Thomas Jefferson Planning District Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

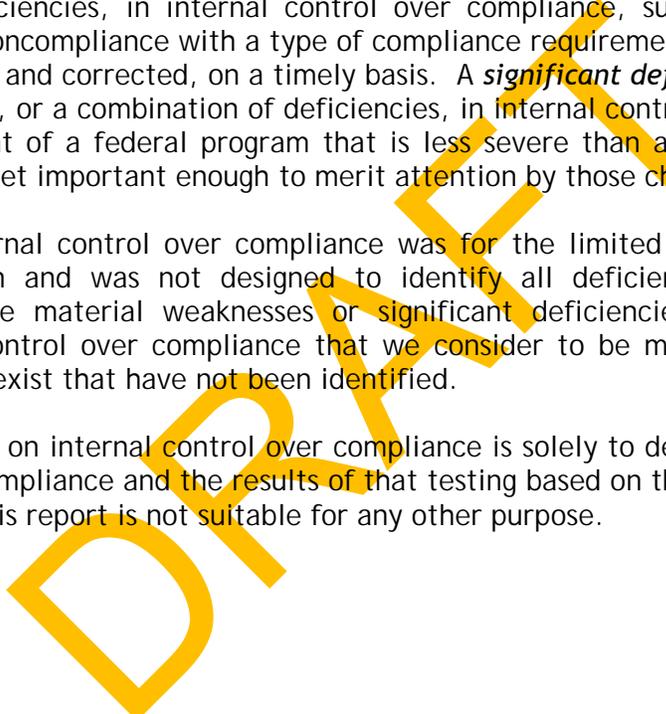
Management of Thomas Jefferson Planning District Commission is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Thomas Jefferson Planning District Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Thomas Jefferson Planning District Commission's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

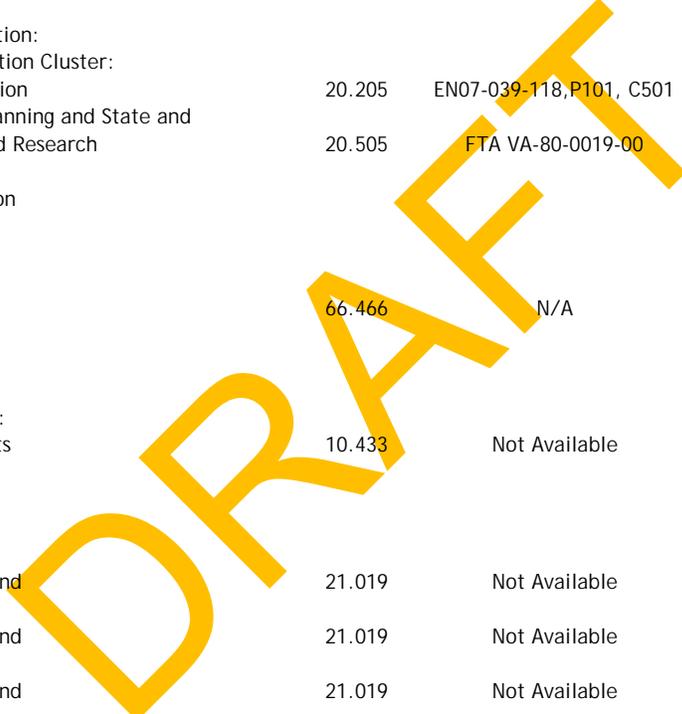
Charlottesville, Virginia
DRAFT, 2021



THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Primary Government:				
Department of Housing and Urban Development:				
Direct Payments:				
HOME Investment Partnerships Program	14.239	N/A	\$ 644,295	\$ 582,891
Pass-Through Payments:				
Community Development Block Grant Entitlement Grants Cluster:				
Virginia Department of Housing and Community Development:				
Community Development Block Grants/Entitlement Grants	14.218	Not Available	<u>18,427</u>	<u>-</u>
Total Department of Housing and Urban Development			<u>\$ 662,722</u>	<u>\$ 582,891</u>
Department of Transportation:				
Pass-Through Payments:				
Virginia Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	EN07-039-118,P101, C501	\$ 196,620	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	FTA VA-80-0019-00	<u>91,281</u>	<u>-</u>
Total Department of Transportation			<u>\$ 287,901</u>	<u>\$ -</u>
Environmental Protection Agency:				
Direct Payments:				
Chesapeake Bay Program	66.466	N/A	<u>\$ 47,717</u>	<u>-</u>
Department of Agriculture:				
Pass Through Payments:				
Virginia Department of Agriculture:				
Rural Housing Preservation Grants	10.433	Not Available	<u>\$ 119,247</u>	<u>-</u>
Department of Treasury:				
Pass-Through Payments:				
Nelson County:				
COVID-19 - Coronavirus Relief Fund	21.019	Not Available	\$ 351,452	-
Albemarle County:				
COVID-19 - Coronavirus Relief Fund	21.019	Not Available	10,632	-
City of Charlottesville:				
COVID-19 - Coronavirus Relief Fund	21.019	Not Available	4,827	-
Louisa County:				
COVID-19 - Coronavirus Relief Fund	21.019	Not Available	3,525	-
Fluvanna County:				
COVID-19 - Coronavirus Relief Fund	21.019	Not Available	2,612	-
Greene County:				
COVID-19 - Coronavirus Relief Fund	21.019	Not Available	<u>1,952</u>	<u>-</u>
Total COVID-19 - Coronavirus Relief Fund			<u>\$ 375,000</u>	<u>\$ -</u>
Virginia Department of Housing and Community Development:				
COVID-19 - Emergency Rental Assistance Program	21.023	Not Available	<u>1,810,226</u>	<u>1,725,946</u>
Total Department of Treasury			<u>\$ 2,185,226</u>	<u>\$ 1,725,946</u>
Department of Homeland Security:				
Pass-Through Payments:				
Virginia Department of Emergency Management				
Hazard Mitigation Grant	97.039	Not Available	<u>\$ 8,732</u>	<u>-</u>
Total Expenditures of Federal Awards			<u><u>\$ 3,311,545</u></u>	<u><u>\$ 2,308,837</u></u>



THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

Notes to Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2021

Note 1 - Basis of Accounting

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Thomas Jefferson Planning District Commission under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Thomas Jefferson Planning District Commission, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Thomas Jefferson Planning District Commission.

Note 2 - Summary of Significant Accounting Policies

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) Pass-through entity identifying numbers are presented where available.
- (3) The Commission did not elect to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

Note 3 - Subrecipients

Of the federal expenditures presented in the Schedule, the Commission provided federal awards to subrecipients as follows:

CFDA Number	Program Name	Amount provided to subrecipients
14.239	HOME Investment Partnerships Program	\$ 582,891
21.023	COVID-19 - Emergency Rental Assistance Program	1,725,946
	Total	<u>\$ 2,308,837</u>

Note 4 - Relationship to Financial Statements

Federal expenditures, revenues and capital contributions are reported in the Commission's basic financial statements as follows:

Intergovernmental federal revenues per the basic financial statements:	
Primary government:	
Department of Transportation	\$ 287,901
HOME Department of Housing and Urban Development	644,295
CARES ACT	2,160,226
Other Governmental Funds	<u>219,123</u>
Total primary government	<u>\$ 3,311,545</u>
Total federal expenditures per the Schedule of Expenditures of Federal Awards	<u>\$ 3,311,545</u>

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? No

Identification of major programs:

CFDA #	Name of Federal Program or Cluster
21.023	COVID-19 - Emergency Rental Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? No

Section II - Financial Statement Findings

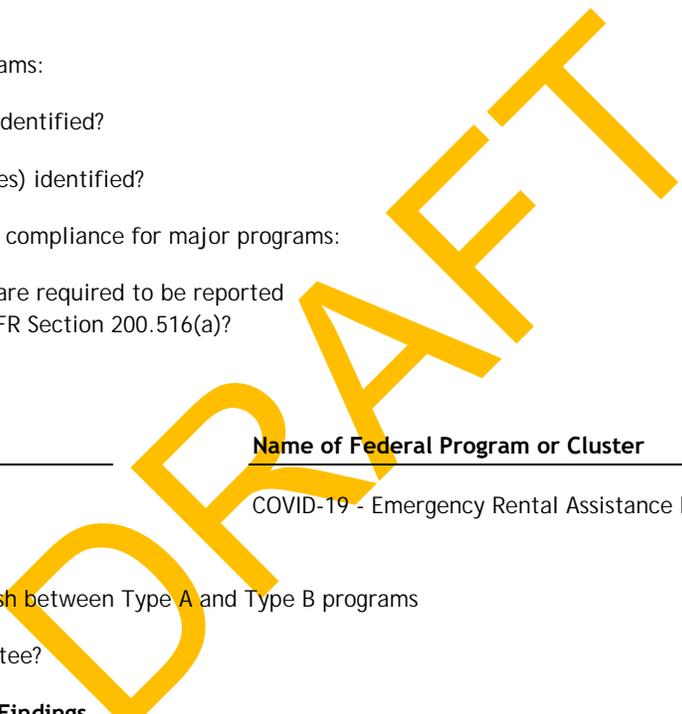
There are no financial statement findings to report.

Section III - Federal Award Findings and Questioned Costs

There are no federal award findings and questioned costs to report.

Section IV - Prior Year Audit Findings

There are no prior year audit findings.



THOMAS JEFFERSON PLANNING DISTRICT COMMISSION (TJPDC)

Minutes, October 7, 2021

COMMISSIONERS PRESENT		STAFF PRESENT	
City of Charlottesville		Christine Jacobs, Interim Executive Director	x
Michael Payne	x	David Blount, Deputy Director/Legislative Director	x
Rory Stolzenberg	x	Don Reed, Finance Director	
Albemarle County		Sandy Shackelford, Planning/Transportation Director	x
Ned Gallaway		Ian Baxter, Planner II	
Donna Price	x	Shirese Franklin, Planner II	x
Fluvanna County		Dominique Lavorata, Planner I/Legislative Aide	
Tony O'Brien	x	Lucinda Shannon, Senior Regional Planner	
Keith Smith, Treasurer	x	Sara Pennington, TDM/Rideshare Program Manager	
Greene County		Gretchen Thomas, Administrative Assistant	
Dale Herring, Vice Chair	x		
Andrea Wilkinson	x		
Louisa County		GUESTS/PUBLIC PRESENT	
Bob Babyok	x	Sean Tubbs, Independent Journalist	x
Tommy Barlow	x	Tammy Purcell	x
Nelson County		Ginny Bixby, Daily Progress	
Jesse Rutherford, Chair	x	Ernie Reed, Nelson County Board of Supervisors	x
Dylan Bishop			

Note: The City of Charlottesville has declared a local state of emergency due to the COVID-19 pandemic and the nature of this declared emergency makes it impracticable or unsafe for the Thomas Jefferson Planning District Commission to assemble in a single location in the city. This meeting was held utilizing electronic virtual communication with the Zoom software application, and in accordance with virtual meeting provisions contained in Code of Virginia § [2.2-3708.2](#). A recording of the meeting was made available to the public on October 8, 2021 at <https://www.youtube.com/channel/UCOuHJzpRDV6rnplep2Lxj0Q>.

1. CALL TO ORDER:

The Thomas Jefferson Planning District Commission (TJPDC) Commission Chair, Jesse Rutherford, presided and called the meeting to order at 7:00 pm. Sandy Shackelford read the Notice of Electronic Meeting and Commissioner and Public Protocol, took attendance by roll call, and certified that a quorum was present.

2. MATTERS FROM THE PUBLIC:

- a. **Comments by the Public:** None
- b. **Comments provided via email, online, web site, etc.:** None

3. PRESENTATIONS:



a. Virginia Telecommunication Initiative (VATI) Update

David Blount shared an update on the VATI application that TJPDC submitted in conjunction with Firefly Fiber Broadband. He noted that other service providers are able to submit challenges to the proposed service areas by October 21, with rebuttals due in November. Award announcements are expected in December. TJPDC will administer the grant on behalf of 13 localities.

b. Redistricting

David Blount explained the timeline and process for approving the state redistricting maps. Mr. Blount reviewed two of the proposed House of Delegate and two of the proposed Senate maps relevant to the TJPDC region.

4. CONSENT AGENDA: Action Items

a. Minutes of September 3, 2021

b. Minutes of September 21, 2021 Special Meeting

Motion/Action: On a motion by Dale Herring, seconded by Andrea Wilkinson, the Commission unanimously approved the minutes of the September 3, 2021 regular meeting and the minutes of the September 21, 2021 special meeting.

c. Monthly Financial Report

- i. August Dashboard Report
- ii. August Profit & Loss Statement
- iii. August Balance Sheet
- iv. August Accrued Revenues Report

Motion/Action: On a motion by Keith Smith, seconded by Dale Herring, the Commission unanimously accepted the monthly financial report as presented.

5. RESOLUTIONS:

a. FY23 Projected Budget Resolution

Motion/Action: On a motion by Dale Herring, seconded by Keith Smith, the Commission unanimously approved the resolution for the FY23 projected budget.

b. Resolution for Adopting the Thomas Jefferson Solid Waste Planning Unit (TJSWPU) 2021-2026 Solid Waste Management Plan

Motion/Action: On a motion by Donna Price, seconded by Rory Stolzenberg, the Commission unanimously approved the resolution to adopt the TJSWPU 2021-2026 Solid Waste Management Plan.

6. NEW BUSINESS:

None

7. EXECUTIVE DIRECTOR'S REPORT:

a. Monthly Report: Christine Jacobs provided updates on: program staffing; legislative program initiatives in preparation for the next General Assembly; the fall Housing Speaker Series; participation in the Virginia Governor's Housing Conference; progress-to-date on the Virginia Housing PDC Grant project selection process; the Virginia Eviction Reduction Pilot planning grant; FFY21 Housing Preservation Grant funds award; annual Rivanna River Basin Commission Board meeting and Conference; submission of the 2022 Watershed Improvement Program Scope of Work; completion of Nelson County Transportation Alternatives Program grant applications; consultant selection for RideShare marketing guidance development; North 29 Corridor Study public meeting; and the Regional Transit Vision Plan.

8. OTHER BUSINESS:

a. Roundtable Discussion by Jurisdiction: Each Commissioner was invited to share updates from their jurisdictions.

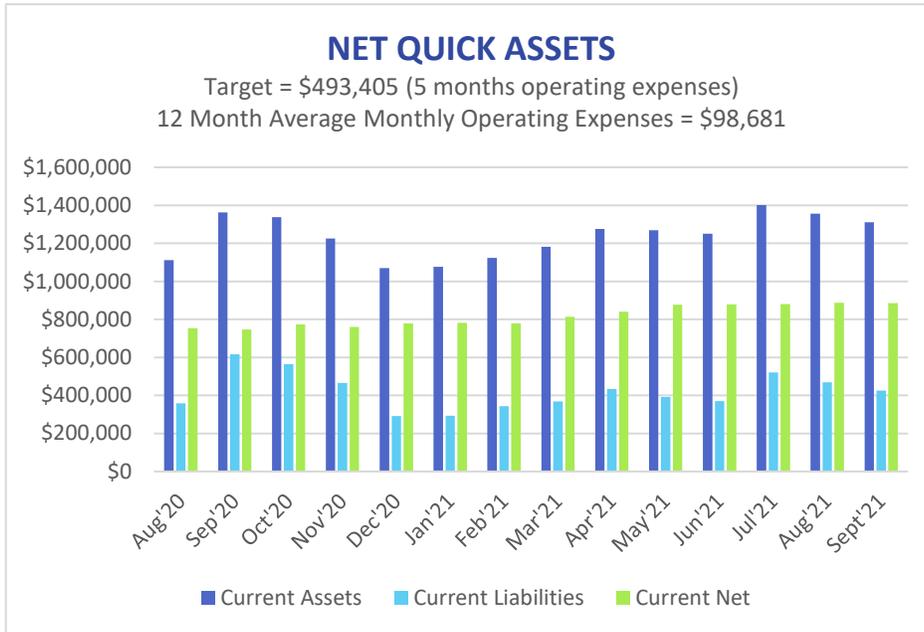
b. Next Meeting: November 4, 2021

ADJOURNMENT:

Motion/Action: On a motion by Tony O'Brien, seconded by Keith Smith, the Commission unanimously voted to adjourn the October 7, 2021 Commission meeting at 8:09 pm.

Commission materials and meeting recording may be found at www.tjpd.org

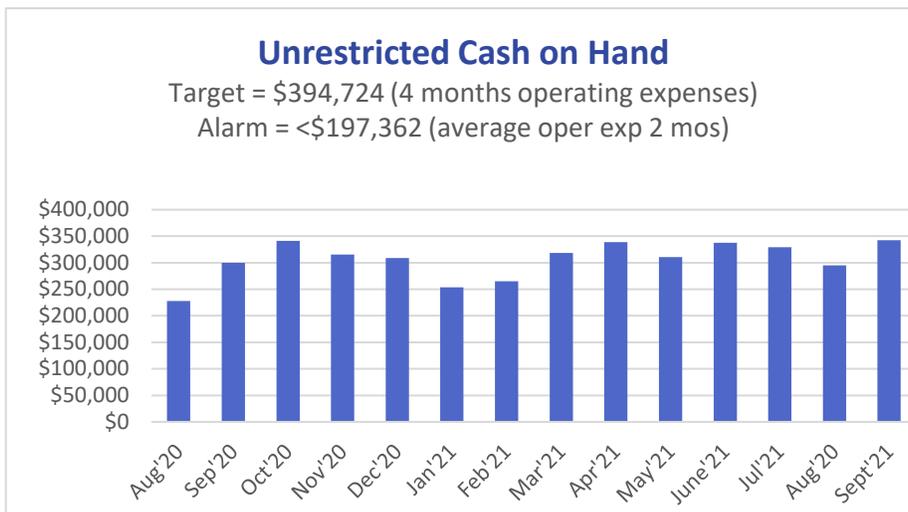
FINANCIAL DASHBOARD Through September 30, 2021



Monthly Net Quick Assets

Aug'20 = \$753,340
Sep'20 = \$746,274
Oct'20 = \$773,192
Nov'20 = \$759,492
Dec'20 = \$779,233
Jan'21 = \$782,692
Feb'21 = \$779,333
Mar'21 = \$814,363
Apr'21 = \$840,928
May'21 = \$876,846
Jun'21 = \$879,382
Jul'21 = \$881,176
Aug'21 = \$886,917
Sept'21 = \$886,391

NET QUICK ASSETS are the highly liquid assets held by the agency, including cash, marketable securities and accounts receivable. Net quick assets (NQA) are calculated as current assets (cash + marketable securities + prepaid assets + accounts receivable) minus current liabilities of payables and deferred revenue. The target is 5 months of operating expenses (TJPDC costs minus pass-through and project contractual expenses), based on a rolling twelve-month average. The Commission has earmarked excess NQA above the target as Capital Reserves. TJPDC had 8.98 months of operating expenses at the end of the month. The rolling twelve-month average operating expenses decreased to \$98,681. The 3-month average of expenses is \$94,757. Actual operating expenses for September were \$102,551 compared to \$90,759 in August. Capital reserves = \$886,391 - \$493,405 = \$392,987.



UNRESTRICTED CASH ON HAND

consists of funds held in checking and money market accounts immediately available to TJPDC for expenses. Cash does not include pass-through deposits in transit. Total cash minus notes payable minus deferred revenue = Unrestricted Cash on Hand.

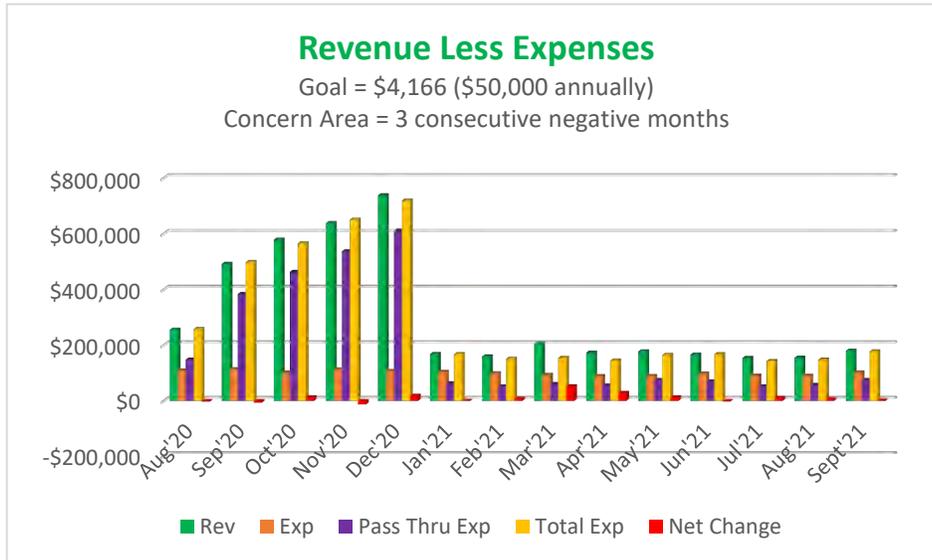
MONTHS OF UNRESTRICTED

CASH divides unrestricted cash on hand by the agency's average monthly operating expenses to give the number of months of operation without any additional cash received.

The end of month level of Unrestricted Cash on Hand of \$342,270 represents 3.47 months of operating

FINANCIAL DASHBOARD Through September 30, 2021

expenses. Unrestricted cash has increased from an Sept'20 level of \$299,705 to \$342,270 at the end of September 2021.



Monthly Net Revenue

Aug'20 = (\$2,388)
Sep'20 = (\$6,222)
Oct'20 = \$12,874
Nov'20 = (\$12,407)
Dec'20 = \$18,723
Jan'21 = \$630
Feb'21 = \$8,647
Mar'21 = \$52,770
Apr'21 = \$28,784
May'21 = \$12,695
June'21 = \$(1,788)
Jul'21 = \$11,242
Aug'21 = \$7,223
Sept'21 = \$2,582

NET REVENUE is the surplus or shortfall resulting from monthly revenues minus expenses. The approved FY22 Budget estimated a \$0 net gain. There was a net gain in September of \$2,582 resulting in a net gain of \$21,397 for the year to date. (Expenses are revised over time as they may be reclassified from operating expenses to assets). The Accrued Revenue Report shows total available funds of \$12,057,862 remaining in FY22 (\$116,285 per month remaining in FY22). Actual operating expenses for September were \$102,551.

NOTES

1. Target is a reasonable expectation that the TJPDC may reach this level to achieve our long-range financial goals. A plan will be developed showing how these target goals are expected to be achieved through daily financial management practices.
2. Concern is a level where staff will immediately identify causes of the change in financial position, whether this is a special one-time circumstance caused by a financial action or whether a trend is emerging caused by one of more operational or financial circumstances and prepare a plan of action to correct or reverse the trend.
3. Back up documentation and details of this Financial Dashboard can be found in the monthly financial statements of Balance Sheet, Consolidated Profit and Loss Report, and the Accrued Revenue Report supplied to the TJPDC Commissioners.
4. The average monthly operating expense is a rolling twelve-month average of operating expenses (TJPDC costs minus pass-through and project contractual expenses).
5. The TJPDC earmarked some of TJPDC's reserves for a building or capital fund in FY18, tied to Net Quick Assets.

Thomas Jefferson Planning District Commission
 Consolidated Profit and Loss
 September 2021

9:47 AM
 10/25/21
 Accrual Basis

	Sep 21	Budget	Jul - Se...	YTD Bud...	Annual B...
Ordinary Income/Expense					
Income					
41100 · Federal Funding Source	57,383	96,109	186,853	313,280	1,193,070
4120 · State Funding Source	48,887	39,900	125,171	122,067	479,636
4130 · Local Source	61,116	40,417	141,423	121,250	484,999
42000 · Local Match Per Capita	13,303	7,667	39,910	36,421	159,620
4280 · Interest Income	57	167	180	500	2,000
Total Income	180,746	184,259	493,537	593,518	2,319,325
Gross Profit	180,746	184,259	493,537	593,518	2,319,325
Expense					
61000 · Personnel	69,944	76,373	211,677	249,648	940,173
62391 · Postage Expense	49	170	489	509	2,254
62392 · Subscriptions , Publications	0	46	0	138	550
62393 · Supplies	283	614	1,487	1,839	7,364
62394 · Audit -Legal Expenses	7,750	8,250	7,787	8,250	16,500
6240 · Advertising	530	2,182	4,245	6,783	27,798
62404 · Meeting Expenses	0	500	0	1,499	5,996
62410 · TJPDC Contractual	12,039	9,747	21,186	28,336	112,312
6281 · Dues	638	985	3,037	3,154	12,016
62850 · Insurance	521	278	1,564	834	3,336
62890 · Printing/ Copier	227	503	721	1,514	6,060
63200 · Rent Expense	8,148	8,172	23,819	24,515	98,058
63210 · Equipment/Data Use	1,180	1,700	4,326	5,060	21,037
63220 · Telephone Expense	164	489	2,017	1,466	5,862
63300 · Travel-Vehicle	934	2,261	949	6,865	27,253
6345 · Janitorial Service	143	743	725	2,230	8,920
6390 · Professional Development	0	1,721	1,800	5,164	20,654
Total Expense	102,551	114,732	285,827	347,800	1,316,143
Net Ordinary Income	78,195	69,527	207,710	245,717	1,003,182
Other Income/Expense					
Other Expense					
83000 · HOME Pass-Through	24,234	50,746	77,177	152,239	608,954
8399 · Grants Contractual Services	51,379	32,852	109,136	98,557	394,228
Total Other Expense	75,613	83,598	186,313	250,796	1,003,182
Net Other Income	(75,613)	(83,598)	(186,313)	(250,796)	(1,003,182)
Net Income	2,583	(14,071)	21,397	(5,078)	0

Thomas Jefferson Planning District Commission Balance Sheet Prev Year Comparison

As of September 30, 2021

	<u>Sep 30, 21</u>	<u>Sep 30, 20</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1100 - Cash	696,683.18	899,267.96	-202,584.78
1189 - Capital Reserve	324,032.00	210,924.00	113,108.00
Total Checking/Savings	<u>1,020,715.18</u>	<u>1,110,191.96</u>	<u>-89,476.78</u>
Accounts Receivable			
1190 - Receivable Grants	263,421.73	220,150.12	43,271.61
Total Accounts Receivable	<u>263,421.73</u>	<u>220,150.12</u>	<u>43,271.61</u>
Other Current Assets			
1330 - Prepaid Insurance	12,424.19	16,720.11	-4,295.92
1360 - Prepaid Other	15,053.81	22,534.66	-7,480.85
Total Other Current Assets	<u>27,478.00</u>	<u>39,254.77</u>	<u>-11,776.77</u>
Total Current Assets	<u>1,311,614.91</u>	<u>1,369,596.85</u>	<u>-57,981.94</u>
Fixed Assets			
1411 - Power Edge T340 Server	9,175.61	9,175.61	0.00
1413 - Server Software	5,197.50	5,197.50	0.00
1400 - Office furniture and Equipment	123,885.29	122,260.29	1,625.00
1499 - Accumulated Depreciation	-123,657.01	-115,044.17	-8,612.84
Total Fixed Assets	<u>14,601.39</u>	<u>21,589.23</u>	<u>-6,987.84</u>
TOTAL ASSETS	<u>1,326,216.30</u>	<u>1,391,186.08</u>	<u>-64,969.78</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2100 - Accounts Payable-General	68,798.10	24,627.46	44,170.64
Total Accounts Payable	<u>68,798.10</u>	<u>24,627.46</u>	<u>44,170.64</u>
Credit Cards			
2155 - Accounts Payable Credit Card	2,012.14	1,615.93	396.21
Total Credit Cards	<u>2,012.14</u>	<u>1,615.93</u>	<u>396.21</u>
Other Current Liabilities			
2150 - Accounts Payable Grants	0.00	0.00	0.00
2467 - Employee Deferred Compensation	0.00	83.33	-83.33
2800 - Deferred Revenue	354,413.32	592,816.39	-238,403.07
Total Other Current Liabilities	<u>354,413.32</u>	<u>592,899.72</u>	<u>-238,486.40</u>
Total Current Liabilities	<u>425,223.56</u>	<u>619,143.11</u>	<u>-193,919.55</u>
Long Term Liabilities			
2200 - Leave Payable	35,148.53	45,018.30	-9,869.77
Total Long Term Liabilities	<u>35,148.53</u>	<u>45,018.30</u>	<u>-9,869.77</u>
Total Liabilities	<u>460,372.09</u>	<u>664,161.41</u>	<u>-203,789.32</u>
Equity			
3000 - General Operating Fund	520,415.60	507,230.42	13,185.18
3100 - Restricted Capital Reserve	324,032.00	210,924.00	113,108.00
3600 - Net Investment in Fixed Assets	0.00	116.78	-116.78
Net Income	21,396.61	8,753.47	12,643.14
Total Equity	<u>865,844.21</u>	<u>727,024.67</u>	<u>138,819.54</u>
TOTAL LIABILITIES & EQUITY	<u>1,326,216.30</u>	<u>1,391,186.08</u>	<u>-64,969.78</u>

Accrued Revenue by Grant or Contract
For Year Ending June 30, 2022

Program Code	PROGRAM CONTRACTS/GRANTS Without Pass-Thrus	GRANT-CONTRACT START DATE	GRANT-CONTRACT END DATE	TOTAL PROGRAM CONTRACT/GRANT AMOUNT	JULY 2021	AUGUST 2021	SEPTEMBER 2021	YEAR TO DATE FY22	PREVIOUS YEARS	ESTIMATED BUDGET AMOUNT FOR FY23	GRANT TO DATE	GRANT-CONTRACT REMAINING FY22	NOTES
110	State Support to PDC (DHCD)	07/01/21	06/30/22	89,971	6,330	6,331	9,831	22,492			22,492	67,479	State funding to TJPDC General
110	Bank Interest	07/01/21	06/30/22	750	59	64	56	179			179	571	Investment Pool Savings Income
170/171	Rural Transportation	07/01/21	06/30/22	58,000	7,184	4,458	3,238	14,880			14,880	43,120	VDOT Rural Transp Planning
190/195/198	MPO-PL	07/01/21	06/30/22	190,065	10,754	5,094	5,865	21,713			21,713	168,352	MPO PL Transp Planning
191/196/199	MPO-FTA	07/01/21	06/30/22	98,746	4,741	3,147	3,313	11,201			11,201	87,545	MPO FTA Transit Planning
273	Office Leases - Rent	07/01/21	06/30/22	10,000	1,150	2,070	3,010	6,230			6,230	3,770	Rental Fees
277	Legislative Liaison	07/01/21	06/30/22	102,981	6,486	6,515	7,263	20,264			20,264	82,717	David & Dominique Legis Operations
278	VAPDC-ED	07/01/21	06/30/22	50,000	4,167	4,167	4,167	12,501			12,501	37,499	Contract for Admin Services
296	Member Per Capita	07/01/21	06/30/22	159,620	13,303	13,303	13,303	39,909			39,909	119,711	Local Govt Annual Contributions
303	Solid Waste	07/01/21	06/30/22	20,765	3,724	3,864	5,051	12,639			12,639	8,126	Contract for annual reporting
315	Stanardsville TAP	04/06/15	10/01/20	25,500	530	706	367	1,603	21,958		23,561	1,939	VDOT Streetscape Contract
329	Rivanna River Corridor Phase II	07/01/21	06/30/22	88,000	3,339	1,409	0	4,748	83,252		88,000	0	Regional River Plan
334	Nelson TAP	07/01/21	06/30/22	5,600	384	441	4,710	5,535			5,535	65	Livingston Transportation Alternative Grant Assistance
907	WIP Phase IV	06/01/19	12/31/21	58,000	4,779	4,189	3,005	11,973	33,464		45,437	12,563	Watershed Improvement Plan
907	WIP Phase V	06/01/21	01/01/22	58,000	0	0	0	0		24,000	0	34,000	Watershed Improvement Plan
908	RRBC	07/01/21	06/30/22	27,187	1,581	2,961	2,647	7,189			7,189	19,998	Rivanna Commission
Program Code	PROGRAM CONTRACTS/GRANTS With Pass-Thrus			0									
181	RTP-TDM	07/01/21	06/30/22	50,000	4,087	4,590	3,971	12,648			12,648	37,352	Regional Transit Partnership
	RTP Pass-Thru	07/01/21	06/30/22	0	0	0	0	0			0	0	Grant Match if needed
182	Regional Transit Grant	01/01/21	06/30/22	34,138	1,021	1,757	2,274	5,052	5,045		10,097	24,041	Regional Transit Vision Plan - Admin
	Regional Transit Pass-Thru	01/01/21	06/30/22	315,862	0	0	39,232	39,232				315,862	Regional Transit Vision Plan - Consultant
183	Albemarle Transit Grant	01/01/21	12/31/21	14,950	2,829	1,631	863	5,323	5,626		10,949	4,001	Albemarle Transit Expansion - Admin
	Alb Transit Pass-Thru	01/01/21	12/31/21	91,265	13,083	14,768	6,911	34,762	2,021		36,783	54,482	Albemarle Transit Expansion - Consultant
193	Rideshare	07/01/21	06/30/22	166,670	11,360	13,797	10,844	36,001	13,797		49,798	116,872	Rideshare TDM Program Marketing & Management
	Rideshare Pass-Thru	07/01/21	06/30/22	10,500	0	0	0	0			0	10,500	Potential contract for marketing plan
330	Hazard Mitigation	07/01/21	06/30/22	50,824	833	2,449	6,870	10,152	10,701	6,000	10,152	34,672	24 month planning project resiliency
	Haz Mit Pass-Tru	07/01/21	06/30/22	2,850	0	0	0	0			0	2,850	Technical Support/Mapping (if needed)
727	HOME TJPDC Admin	07/01/21	06/30/22	64,661	5,904	5,908	6,673	18,485			18,485	46,176	HUD HOME Housing Grants Admin
	HOME Pass-Thru	07/01/21	06/30/22	611,954	32,414	20,529	24,234	77,177			77,177	534,777	HUD HOME Housing Grants Construction
728	Housing Preservation Grant Admin	07/01/21	06/30/22	17,673	1,502	2,267	1,678	5,447			5,447	12,226	USDA Housing Repair Admin
	HPG Pass-Thru	07/01/20	06/30/21	100,148	0	15,406	4,973	20,379				100,148	USDA Housing Repair Construction
729	Affordable Housing	07/01/21	06/30/22	28,000	2,396	604	1,000	4,000			4,000	24,000	Regional Housing Partnership
	RHP - Strategic Plan	07/01/21	06/30/22	20,000	0	0	0	0			0	20,000	Spark Mill - RHP Strategic Planning Consultant
732	VERP	07/01/21	10/30/21	5,000	2,216	558	1,645	4,419			4,419	581	VA Eviction Planning Grant - Admin
	VERP Pass-Thru	07/01/21	10/30/21	45,000	7,250	7,250		14,500			14,500	30,500	VA Eviction Planning Grant - Consultants
733	VA Housing	07/01/21	06/30/21	40,000	1,108	4,614	1,629	7,351			7,351	32,649	VA Housing PDC - Admin
	VA Housing Pass-Through	07/01/21	06/30/21	0	0	0		0			0	0	VA Housing PDC - Construction/Partnership
760	Blue Ridge Cigarette Tax Board	07/01/21	06/30/21	105,992	437	1,450	2,123	4,010			4,010	101,982	Includes Admin and One-time start up costs
	Cig Tax Pass-Through	07/01/21	06/30/21	30,938	0	0		0			0	30,938	Pass through - direct costs
	TOTAL - All Programs			2,622,680	154,951	156,297	180,746	491,994	323,100	46,966	714,502	2,057,862	TOTAL - All Programs
	Pass Thru Sub-totals			1,208,517	52,747	57,953	75,350	186,050	90,779	-	202,718	1,011,299	Pass-Thru Subtotal

Op Expenses

\$98,681 12 month average
\$94,757 3 month average
\$90,759 last month

Total Grant Funds Remaining	2,057,862
Pass-through funds	\$1,011,299
TJPDC Available Funds	\$1,046,563
Available funds per month	\$116,284.76

MEMO

To: TJPD Commissioners
From: Christine Jacobs, Executive Director
Date: November 4, 2021
Re: Executive Director's Report

Purpose: To review the current agenda packet and inform Commissioners of Agency Activities since October 7, 2021

Administration

o November 4, 2021 Meeting Agenda

1. Call to Order and Roll Call

- a. Reading of the Electronic Meeting Notice

2. Matters from the Public

- a. Comments from public – limited to no more than 2 minutes per person
b. Comments received via written and electronic communication

3. Presentations

- a. FY21 Annual Financial Report – David Foley, Robinson, Farmer, Cox

For FY21, the TJPDC had total revenues of \$4,183,206 and total expenditures of 4,057,294 resulting in a general fund balance increase of \$125,912. The FY21 audit calculates the indirect cost rate based on actual indirect costs divided by the total staff salary and fringe costs applied to projects for the year. That calculated rate is 55% compared to 66% in FY20. During FY21, the Commission's net position increased by \$116,212.

- b. TJPDC 50th Anniversary and Elections Update– David Blount

4. Consent Agenda

- a. Minutes of the October 7, 2021 Commission Meeting
b. Monthly Financial Report– September 2021

Dashboard Report:

Net quick assets have decreased \$526 to \$886,391. Based upon the twelve-month average for operating expenses, we have 8.98 months of available operating expenses. Our current goal is 5 months of available operating expenses. Funds available in our Capital Reserve Account are \$392,987. (Net Quick Assets minus 5 months operating expenses: \$886,391 – \$493,405 = \$392,987).

Unrestricted Cash on Hand as of September 30, 2021 was \$342,270 or 3.47 months of average monthly operating expenses. 4 months is our current target level and concern level is less than 2. Our accounts receivables are at \$263,422 vs \$220,150 for the same time last year.

Revenue less Expenses - We had a net gain of \$2,583 for the month of September. This gives us a fiscal year to-date net gain of \$21,397. The budgeted fiscal year gain/loss is \$0.

Profit & Loss. Total income in September was \$180,746. With 3 month or 25% of our fiscal year complete, we have received 21.3% of our total budgeted income. Total expenses for September were \$78,195. We have expended or 21.7% of our budgeted operating expenses of \$1,316,143.

Total pass-thru expenses in September were \$75,613. The cumulative net gain for FY22 is \$21,397.

Balance Sheet. As of September 30, 2021, we have total current assets of \$1,311,615 and total fixed assets of \$14,601 giving total assets of \$1,326,216.

Total liabilities have decreased from a year ago by \$203,789 with total liabilities as of September 30, 2021 of \$460,372. Total Equity has increased by \$138,820 to \$865,844 since the same time last year.

Accrued revenues of existing grant and contract balances for FY22 are shown. As of September 30, 2021, we have \$2,057,862 in grant funds remaining. For the remaining 9 months we have \$116,285 available per month for operating expenses. September operating expenses were \$102,551 (due to the audit). The 12-month average is \$98,681. The accrued revenue is updated monthly and adjusted for new grants & contracts and fiscal year roll-over funding.

- c. FY21 Financial Report & Audit – Description in item 3a above.

Staff recommends approval of the consent agenda in three separate votes.

5. Resolutions

None

6. New Business

- a. None

7. Interim Executive Director’s Monthly Report

- a. **DHCD FY22 Annual Funding Contract and FY21 Annual Report** – The Commonwealth’s Planning District Commissions are required by the Regional Cooperation Act of Virginia Code 15.2-4200 to submit an annual report to the Department of Housing and Community Development (DHCD) that contains a description of activities of the previous year, adherence to requirements of the Act

and a budget and accounting of revenues and expenses. Attached is the TJPDC Annual Report for FY21 as well as the annual funding contract for FY22. The FY22 contract reflects an increased payment of \$14,000 from FY21, thanks to a successful initiative of the Virginia Association of Planning District Commission (VAPDC).

- b. **Staffing update** – We are currently interviewing for both a full-time Planner I/II and full-time Planner III/IV position to support various programs.
- c. **Legislative** – Staff is meeting with local governing bodies during November and December to present the draft regional legislative program for approval. Once the program is finalized in early-to-mid December, it will be widely distributed and posted on the TJPDC website. Staff continues to work with several localities on legislative bills/initiatives; draft requests for bills to be introduced by the first day of the legislative session must be submitted to legislative staff in Richmond by the end of November. Finally, staff will provide a short legislative report previewing the 2022 General Assembly at your December meeting.
- d. **Housing** – i) The Central Virginia Regional Housing Partnership (CVRHP) held its first virtual Housing Speaker Series on Oct 21st with 70 attendees. The second session in the series, “Rural Housing Challenges and Solution” will be held on November 16th from 12pm to 1:30 pm. Commissioner Rutherford will be one of the panelists. Registration information can be found [here](#). ii) The CVRHP was selected to participate in a panel presentation at the Virginia Governor’s Housing Conference. The TJPDC will have 3 staff members attending the conference. Commissioner Smith and Commissioner Gallaway will attend as panelists in the role of chair and vice chair of the partnership. iii) Staff released a request for Concepts in order to assess the potential project partners for the VA Housing \$2M development grant. Proposals are due to be submitted by November 22nd. Staff will then invite priority projects to submit a formal application for grant funding. iv) Staff has submitted the final work products for the Virginia Eviction Reduction Pilot (VERP) planning grant. Staff is preparing to apply for VERP implementation funding to support coordinated eviction prevention initiatives in Charlottesville and Albemarle. v) The CVRHP (through the TJPCD) was awarded \$20,000 from Virginia Housing to complete a 3–5-year strategic plan. A kickoff meeting was held November 1st.
- e. **Environment** – i) The Hazard Mitigation work group is meeting monthly to assess potential risks. A public survey is available [here](#).
- f. **Transportation** – i) Consultants for the Regional Transit Vision plan completed the first stakeholder meeting. They have completed the transit propensity and land use assessments. A public meeting is scheduled on November 18th at 6:30 pm. There are two surveys (in both English and Spanish) on the [website](#) to gather community and stakeholder input on the vision for transit in the region. ii) Hive Creative Group was selected as the consultant for RideShare to develop marketing guidance. Additionally, RideShare, in partnership with Jaunt, CAT, and University Transit has launched a collaboration to promote ‘Discover Transit’ month. A promotional campaign with ‘Discover Transit’ [videos](#) was completed in the month of October. iii) A stakeholder meeting on the North 29 Corridor Study was held on October 26th to review existing conditions and discuss priority intersections for the study. iv) MPO staff continues to develop Smart Scale projects and is convening a stakeholder group for the Rivanna River Bike/Ped bridge. Further, the MPO is developing performance targets for FY23.

8. Other Business

- a. Round table discussions from Commission members about topics of interest from each jurisdiction.
- b. The next Commission meeting is Thursday, December 2, 2021. Items for the December meeting may include, but are not limited to: i) CY22 Commission Meeting Agenda ii) FY23 Rideshare Work Program, iii) 2021 Legislative Update.

Adjourn

**COMMONWEALTH OF VIRGINIA
FINANCIAL ASSISTANCE CONTRACT
NUMBER 110-22**

July 1, 2021 to June 30, 2022

THIS AGREEMENT by and between the COMMONWEALTH OF VIRGINIA, DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT (herein called the "Department") and the Thomas Jefferson Planning District Commission (herein called the "Commission"), WITNESSETH THAT:

WHEREAS, the Commission has been organized by the governing authorities within its boundaries pursuant to the Regional Cooperation Act for the purpose of promoting the orderly and efficient development of the physical, social, and economic elements of Planning District Number 10 by planning, encouraging, and assisting governmental subdivisions to plan for the future; and

WHEREAS, the Commission desires to secure financial support from the Department under the terms of the Regional Cooperation Act; and

WHEREAS, the Department is empowered to provide state financial support to Planning District Commissions to help them achieve the aforementioned objectives;

NOW, THEREFORE, the parties hereto mutually agree as follows:

COMPENSATION

1. Based upon the Appropriation Act of the Commonwealth of Virginia for the **2020-2022** Biennium, as amended, the Department agrees to pay to the Commission for the fiscal year beginning July 1, 2021, and ending June 30, 2022, Eighty-nine thousand nine hundred seventy-one dollars (\$89,971.00), subject to the provisions of any budget reduction plan approved by the Governor and provided that the Commission shall meet the requirements listed below.

METHOD OF PAYMENT

2. The Department shall distribute funds on a quarterly basis, with the total allocation being divided into four (4) equal payments, after receipt of the required annual report, related materials, and executed contract. In the event that any budget reductions are approved by the Governor, the Department will make appropriate reductions in the quarterly payments to the Commission beginning with the first quarter after such reductions are approved by the Governor and communicated to the Department.

SCOPE OF SERVICES

3. The Commission shall furnish to the Department the following items during the term of this Contract, or as specified below:
 - a. An annual report, as required by Va. Code Section 15.2-4215, submitted no later than September 1, 2021. This report shall include, at a minimum, the following information:
 1. A description of the activities conducted by the Commission during the preceding fiscal year, describing how the Commission met the provisions of Va. Code Section 15.2-4208 of the Regional Cooperation Act.

2. A summary of the sources and amounts of funding provided to the Commission.
 3. A copy of the annual work program proposed for the fiscal year of this Contract.
 4. A description of regional strategic plan development and implementation activities.
 5. A summary description highlighting achievements of special merit with regard to regional cooperation.
 6. A current list of Commission members by jurisdiction and staff by title or function.
- b. A copy of the Commission's annual audit as prepared by a Certified Public Accountant in accordance with the Office of Management and Budget Circular A-133. This item shall be submitted within a thirty day period after its acceptance from the CPA.
 - c. A copy of any amendment to the Commission's Charter and/or by-laws. This item shall be submitted upon ratification of any such amendments.
 - d. Copies of all Commission publications completed during the term of the contract, which may be provided in electronic format.

COMMONWEALTH OF VIRGINIA
 Department of Housing and
 Community Development

Thomas Jefferson Planning District
 Commission
 110

By: *Eric C. Johnston*
 Director
 Department of Housing and
 Community Development

By: *[Signature]*
 Chair

Date: 10/5/21

Date: 10/25/2021

By: *Christine E. Jacob*
 Executive Director

Date: 10/5/21

General Instructions:

Please answer the following questions using the text boxes and tables provided.

For any of the questions involving a table, if additional rows are needed, please click your mouse in one of the fillable cells of the table. You will then see a blue plus sign appear on the right side of the row in which you clicked. Please click on that blue plus sign to add another row. Please see the following screenshot as an example.

d. List all recommendations and activities identified in the plan in order of their importance or priority and explain how these priorities were established.

Recommendation/Activity (ranked in order of importance/priority)	Explanation of importance/prioritization
Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.
Click here to enter text.	Click here to enter text.

Figure 1: In the above image, clicking the mouse in one of the table cells results in a blue plus sign appearing on the right side of the table to the right of the cell row that was clicked. Clicking on the blue plus sign will create another row for this table.

Many of the questions containing tables will ask you to provide a category of a project, activity, plan, etc. using a drop-down menu of predefined categories contained in the table's cell (i.e. "Choose an item"). Please select the category that best represents the project, activity, plan, etc. listed.

responsible for implementation of those projects and activities. Please use the following table to answer this question:

Name of Project/Activity	Entities Involved	Category of Project/Activity	Notes
Click here to enter text.	Click here to enter text.	Choose an item.	Click here to
Click here to enter text.	Click here to enter text.	Choose an item.	
Click here to enter text.	Click here to enter text.	Administration	
		Criminal Justice	
		Disaster Planning	
		Economic Development	
		Environment	
		Health and Human Services	
		Housing	
		Infrastructure	
		Planning, Zoning, and Community Development	
		Recreation	
		Telecommunications/Technology	
		Transportation	
		Workforce	
		Other	

11) Based on the PDC's strategic plan, what are the undertaken by the PDC this fiscal year? Identify implementation of those projects and activities answer this question.

Figure 2: In the above image, a drop-down menu of categories appears after clicking on the downward facing arrow next to the "Choose and item" field.

Commonwealth of Virginia
PDC Annual Report Questionnaire

For clarity, definitions for each category are provided below; however, these categories are not meant to be comprehensive so please consider using the “Other (Please Specify)” category and the adjacent “Notes” cell to provide additional context whenever needed.

Category	Definition	Category	Definition
Administration	General organizational and operational matters related to the management and delivery of public services.	Infrastructure	Activities or projects related to public facilities designed for the delivery, collection, treatment, or storage of various local public services, including but not limited to water, sewer, electricity, natural gas, etc.
Criminal Justice	Law enforcement, judicial proceedings, detainment, rehabilitation, and prevention of criminal activity.	Planning, Zoning, and Community Development	Growth management, development, preservation, and redevelopment tools that regulate and shape the built environment and the uses contained therein.
Disaster Planning	Efforts to plan for, prevent, and effectively respond to natural and manmade disasters or emergencies.	Recreation	Activities to promote rest, leisure, or physical activity in a variety of public venues including parks, trails, historic resources, and natural areas.
Economic Development	Efforts to study, promote, and enhance local or regional economies.	Telecommunications / Technology	Infrastructure specifically dedicated to information technology and the processing, delivery, or storage of such information.
Environment	Efforts to study, protect, or preserve natural amenities including forest, timberland, bodies of water, and sources of other important or strategic natural resources.	Transportation	Infrastructure and services designed for the movement of people, goods, and services through a variety of modes (e.g. pedestrians, bicycles, automobiles, transit, etc.)
Health & Humans Services	Efforts to improve, sustain, or protect physical and/or mental health, social welfare, and public health of the community.	Workforce	Efforts to study and/or engage local labor forces to address employment needs and other matters to sustain or enhance commerce
Housing	Efforts to study, promote, sustain, or develop temporary or permanent shelter and living accommodations for individuals or groups.	Other	Please specify in the adjacent “Notes” cell.

Planning District Commission Annual Report

- 1) Please upload a one-page cover letter signed by your organization’s Executive Director summarizing the annual report responses and identifying any other matters the PDC would like to highlight that may not be captured by the annual report questions.
- 2) Please use the following table to identify the PDC's member jurisdictions and the name of their representative. Alternatively, if you have your list of member jurisdictions and associated representatives in a separate table, you may paste it beneath this table or include it at the end of this document.

Name of Locality/Entity	Name of Representative for Locality/Entity	Title of Representative
Albemarle County	Ned Gallaway	Supervisor
Albemarle County	Donna Price	Supervisor
City of Charlottesville	Michael Payne	Councilor
City of Charlottesville	Rory Stolzenberg	Planning Commissioner
Fluvanna County	Tony O’Brien	Supervisor
Fluvanna County	Keith Smith	Citizen
Greene County	Dale Herring	Supervisor
Greene County	Andrea Wilkinson	Citizen
Louisa County	Robert Babyok	Supervisor
Louisa County	Tommy Barlow	Supervisor
Nelson County	Dylan Bishop	Planning Director
Nelson County	Jesse Rutherford	Supervisor

- a. Have any member jurisdictions withdrawn or no longer formally participate with the PDC during the past fiscal year (ending 6/30/2021)? Please identify these jurisdictions and indicate when such change occurred.

No

- b. Have any Native American tribes joined the PDC (pursuant to [§ 15.24203 of the Code of Virginia](#)) during the past fiscal year (ending 6/30/2021)? Please identify these tribes and indicate when they joined.

No

- 3) What is the latest [Weldon Cooper population estimate](#) for the PDC?

259,432 (July 1, 2020 estimate)

- 4) Please upload a copy of the PDC’s budget from the most recent (ending 6/30/2021) and current fiscal (ending 6/30/2022) years in CAMS and complete the following information related to the PDC’s annual budget:

Fiscal Year	Total Budget Amount	Total Budget Amount from Local Sources	Total Budget Amount from State Sources	Total Budget Amount from Federal Sources	Total Budget Amount from other Sources	Notes
FY 21	\$4,389,308	\$649,832	\$344,648	\$3,368,299	\$26,529	
FY 22	\$2,319,325	\$580,149	\$479,636	\$1,193,070	\$66,470	

- 5) Has the Charter or Bylaws been amended in the past fiscal year (ending 6/30/2021)? If yes, please email updated document to DHCD Staff.

No

- 6) Please upload a copy of the PDC's Work Plan/Program in CAMS.

Element #1: Successes and achievements

- 7) Please list and describe 3-5 successes and achievements of special note with regional efforts in cooperation over the last fiscal year (ending 6/30/2021). List these highlights in order of their importance to your PDC/region. Keep in mind that one or two highlights from each PDC will be selected for inclusion in the biennial report on PDCs that is submitted to the Governor and General Assembly. **Answers that are too succinct or similar to answers from recent past reports will likely lead to follow-up questions by DHCD staff.**

Highlight #1: BROADBAND—This past fiscal year, the TJPDC established a Regional Broadband Partnership (RBP) to serve as a mechanism for knowledge-sharing and common understanding by localities and community stakeholders in the region of the current and future needs of high-speed broadband services. The goal of the Partnership was to enable high-level coordination, while providing a platform for information-sharing and creating a united voice to inform and advocate with stakeholders. The group held two meetings, and in the spring, communicated with state legislators concerning use of federal ARPA money for

broadband. The TJPDC's broadband efforts also included hosting a broadband expansion meeting in early March, attended by more than 50 people from our region and bordering areas, in partnership with Central Virginia Electric Cooperative/Firefly Fiber Internet, Rappahannock Electric Cooperative and Dominion Energy. Representatives of the three providers detailed their plans to expand fiber infrastructure across a large swathe of Central Virginia over the next several years. As the end of the fiscal year drew near, these providers approached TJPDC about being the lead applicant for an FY22 VATI grant, so this partnership and relationship will continue, should grant funds be awarded.

Highlight #2: CENTRAL VIRGINIA REGIONAL HOUSING PARTNERSHIP (RHP)—Working with a software company, the RHP created the “Regional Housing Locator” website, called PorchLightVA, an online platform that features affordable housing listings for both sale and for rent. It contains tools such as a housing affordability calculator and a listing of housing resources in the region. TJPDC worked with member local governments and the Charlottesville Area Community Foundation to obtain funds to fully implement it by the end of the calendar year. Over 200 total listings have been created, with more than 3,500 available units. RHP culminated the fiscal year with completion of the Regional Housing Plan, dubbed “Planning for Affordability: A Regional Approach.” The Plan offers a coordinated approach to address the housing needs of the region and recommends strategies to the individual jurisdictions to address the housing needs in their localities. Locality chapters, along with the regional chapter, were sent to each respective locality. The RHP also held both a fall and spring speaker series during FY21. The two series, which focused on various affordable housing topics, were a big hit in the region, as each spring session was viewed by an average of 100 people, and had almost as many people view the event recordings after they had occurred.

Highlight #3: SMART SCALE—The Charlottesville-Albemarle Metropolitan Planning Organization (CAMPO) worked extensively this fiscal year on VDOT's SMART SCALE, first adopting revisions to its input and review process, that led to resolutions supporting 13 Smart Scale applications from the region, and endorsing the MPO's submission of three transportation projects for Smart Scale consideration. The MPO celebrated its work early in 2021, following the award of over \$108 million in Round 4 of Smart Scale, which also is leveraging an additional \$18 million of funding designated for improving capacity and increasing efficiency along Route 29 in the MPO region. CAMPO continued to discuss potential SMART SCALE project applications for Round 5, and held a public webinar in May to explain the SMART SCALE program and provide an initial review of projects that are being considered for the next application round.

Highlight #4: CIGARETTE TAX BOARD--The TJPDC collaborated with its member localities and several beyond its borders on establishing a regional cigarette tax administration effort, in light of most all Virginia counties receiving new authority to levy a local tax on cigarettes, effective July 1, 2021. These efforts began with hosting a webinar on local cigarette taxation authority, assisted by the City of Charlottesville, which already taxes cigarettes. Discussions were held with a representative of the Northern Virginia Cigarette Tax Board, which

administers cigarette taxes for 19 localities in that region. TJPDC had ongoing discussion sessions with a small working group of CAOs and finance staff to address details related to the establishment, function and administration of local cigarette tax ordinances on a regional basis. Seven counties (Albemarle, Augusta, Fluvanna, Greene, Madison, Orange and Nelson) formally expressed interested in participating in a regional board, with an eye toward a functioning board being established and local taxes collected starting in January, 2022.

Element #2: Strategic Planning

8) Pursuant to [§ 15.2-4209 of the Code of Virginia](#), “Except in planning districts in which regional planning also is conducted by multi-state councils of government, each planning district commission shall prepare a regional strategic plan for the guidance of the district.” Has a regional strategic plan been adopted? (Please mark an “X” next to your answer.)

- a. Yes
- b. Yes- Revision, amendment, or rewrite in progress
- c. No- However adoption is in progress
 - i. Please explain why adoption has not occurred.

Click here to enter text.

- d. No- Exempted from requirement by law
 - i. Pursuant to [§ 15.2-4209 \(B\) of the Code of Virginia](#), preparation of such a regional strategic plan is optional. Please explain why the PDC has not considered this option.

Click here to enter text.

9) Please describe the status of the PDC’s regional strategic planning activities by answering the following questions.

- a. What was the adoption/revision date for the PDC's existing strategic plan?

September 6, 2018.

- i. If the adoption date is greater than 5 years old, [§ 15.2-4212 of the Code of Virginia](#) requires revision and formal approval of such plan. Please describe the efforts the PDC has made to comply with this requirement.

Click here to enter text.

b. How was the strategic plan developed?

In May 2018, this Strategic Planning process was initiated with a presentation to the Commission of a process and timeline for updating the plan. An online survey was created and distributed to over 60 regional stakeholders, with 30 responses received from this diverse group. The TJPDC Commissioners met on June 7, 2018 to review survey responses and to discuss and prioritize goals and strategies. The TJPDC's Mission Statement, Vision Statement, and Core Values were reaffirmed. The draft recommendations were shared with elected and appointed officials through the local governments and region. The TJPDC Commission adopted the Strategic Plan for FY 2019-23 on September 6, 2018.

c. Who (persons and organizations) was involved?

TJPDC Commission; Mayors & Chairs; Local Government Administrators and Executives/Department Heads; the Planning and Coordinating Committee; UVA Representatives; TJPDC Staff; the Charlottesville Region Chamber of Commerce, and the Central Virginia Partnership for Economic Development (CVPED).

d. What are the highest priority recommendations and activities that are identified in the plan?

Highest Priority Recommendations and explanation of importance/prioritization:
Priority #1: Equally serve all members, towns, and key regional stakeholders – Localities are the TJPDC's primary stakeholders. The TJPDC has an urban core surrounded by rural areas. It is critical for the needs of the urban and rural areas to be treated with equal importance.
Priority #2: Serve as convener of regional topics – Regionalism is key to the TJPDC's identity and purpose. The TJPDC should act as the intersection of ideas, people, and action, bringing together people and ideas from all segments of the region to solve community issues.
Priority #3: Identify and address key regional issues – The six major program areas are: Transportation, Regional Planning and Convening, Economic Development Planning, Housing, Broadband, and Legislative Services.
Highest Priority Activities:
1. Initiate discussions with key stakeholders such as the Regional Chamber of Commerce, United Way, Charlottesville Area Community Action Foundation, CVPED, and others to fund and create a biennial "Quality of Life Dashboard" for our area. This report would identify and monitor key community metrics, serving as a

- performance guide to residents, leaders, businesses, and visitors.
2. Develop a scope of work to fund and create a Comprehensive Economic Development Strategic Plan.
3. Solidify office plans prior to August 2020 lease expiration.
4. Regional Housing Program & Assessment.

i. How were these priorities established?

An online survey was created and distributed to over 60 regional eholders, with 30 responses received from this diverse group. The TJPDC missioners met on June 7, 2018 to review survey responses and to discuss prioritize goals and strategies.

10) During the past fiscal year (ending July 1, 2021), what projects and activities listed in the regional strategic plan have been implemented or are underway? **Please list at least three projects or activities.**

Broadband—Established Regional Broadband Partnership (RBP). Held two meetings, with participant speakers from the state’s broadband office and from Central Virginia Electric Cooperative (CVEC). Partnered with CVEC/Firefly Fiber Internet on initial outreach about new broadband expansion project. TJPDC agreed to a request from CVEC/Firefly for TJPDC to be the lead applicant for an FY22 VATI grant for this 12-county Regional Internet Service Expansion (RISE) project.

Housing—Implemented the Rent and Mortgage Relief Program (RMRP), in partnership with the Department of Housing and Community Development, and in conjunction with various area partners. Completed the Regional Housing Plan “Planning for Affordability: A Regional Approach” after more than 18 months of work; the plan includes both regional and locality chapters. Created a regional housing locator, dubbed PorchLightVA that featured tools such as a housing affordability calculator and a listing of housing resources in the region. Held popular fall and spring “Speaker Series” webinars in lieu of in-person learning opportunities.

Transportation—The Charlottesville-Albemarle Metropolitan Planning Organization (CAMPO) approved UPWP and Title VI updates, and adopted performance and safety targets for the CAMPO area. Supported submittal of various MPO and locality Smart Scale Round 4 applications; over \$108 million was granted, leveraging an additional \$18 million of funding for Route 29 improvements in the MPO region. An Electric Vehicle Charging Station Needs Assessment was completed. Funding of approximately \$450,000 was received from the Department of Rail and Public Transportation for a pair of transit planning studies (for Albemarle County and the region as a whole). An 18-month Route 29 Corridor Study of the area from Airport Road in Albemarle County to Route 33 in Ruckersville was begun. CAMPO also applied for a RAISE grant for the Amtrak Station in the City of Charlottesville. Conducted a Rural Bicycle and Pedestrian Infrastructure Assessment in the region’s incorporated towns,

restarted and refocused a Bicycle and Pedestrian Count for locations that will soon be and/or have recently undergone bicycle- and/or pedestrian-focused infrastructure improvements and staffed a Bicycle and Pedestrian Coordination Committee.

Regional Planning and Convening—Continued to support Zion Crossroad Small Area plan work; convened a Regional Broadband Partnership; held an online workshop to discuss VDOT-completed feasibility study of a possible bicycle and pedestrian bridge over the Rivanna River; convened localities to discuss cigarette taxation authority and possible regional administration effort.

Economic Development Planning—Applied to the US Department of Commerce (with Rappahannock Rapidan Regional Commission) for a grant to undertake a Comprehensive Economic Development Strategies (CEDS) plan. Administered Nelson CARES 2020 small business grant assistance program to provide up to \$350,000 in CARES Act funding for direct grants to small businesses located in Nelson. Participated in regional GOVirginia meetings and activities. Participated in Central Virginia Partnership for Economic Development meetings and activities.

Legislative Services—Developed, with the local governing bodies, the annual regional legislative program. Advocated for several local and regional legislative initiatives during the 2021 General Assembly session. Produced regular legislative newsletter updates and a final legislative summary. Attended virtual meetings of local governing bodies with legislators.

11) What projects and activities from the regional strategic plan does the PDC intend to undertake this upcoming fiscal year (FY2022)? **Please list at least three projects or activities.**

Broadband—Administer an expected/forthcoming VATI grant, in conjunction with CVEC/Firefly and other private sector partners, for the Regional Internet Service Expansion (RISE) project.

Housing—Begin planning and collaborating with regional stakeholders on a three-year, \$2 million Virginia Housing grant for the PDC Housing Development Program to produce at least 20 affordable housing units. Lead the Central Virginia Regional Housing Partnership through a strategic planning process in FY22. Continue the Virtual Speaker Series. Complete the Annual Action Plan and CAPER for HOME funds; Administer the Virginia Eviction Reduction Pilot (VERP) planning grant by contracting with the UVA Equity center to collect three years of eviction court data to better understand evictions in Charlottesville and Albemarle.

Transportation – Conduct a Route 29 North Corridor Study; Update the CAMPO Strategic Plan; Prepare a Rural Work Program Strategic Plan; Evaluate regional priorities and identify funding sources for Round 5 of Smart Scale; Support DRPT grants for the Albemarle Transit Expansion Feasibility Study and the Regional Transit Visioning Plan; Complete Zion Crossroads Corridor and Small Area Plan; Continuing conducting bicycle counts in Charlottesville and Albemarle County

Regional Planning and Convening— Complete Phase 2 of the Rivanna River Corridor Plan

(rural section); Continue to assist Stanardsville with the streetscape project; Continue work on the five-year update to the Regional Hazard Mitigation Plan.
Economic Development Planning – Participate in regional GOVirginia meetings and activities. Participate in Central Virginia Partnership for Economic Development meetings and activities.
Legislative Liaison – Develop 2022 Legislative Program and collaborate with localities on their legislative initiatives. Monitor 2022 General Assembly session. Produce various legislative publications.

12) Please list the most important issues for the region. **Please keep your answers brief by listing topics or subject matter areas instead of long sentences or long phrases.**

Broadband, Affordable Housing, Transportation, Environmental Planning

Element #3: Duties Performed

The following questions seek to address [§ 15.2-4208 of the Code of Virginia](#), which establishes the general duties of PDCs. **For each of the following questions (13 – 21), please provide at least one example for each category (listed on Page 2 of the General Instructions) for which the PDC had an activity. There is no requirement to have an activity for every category listed. Answers should correspond to the tally of activities in the Performance Spreadsheet; however, not every activity in the Performance Spreadsheet needs to be identified in the corresponding tables in Questions 13 through 21.**

13) List **studies with regional significance** that the PDC has conducted (either initiated or completed) over the last fiscal year (ending 6/30/2021). For purposes of regional significance, please identify only those studies that involve two or more localities. Please use the following table to answer this question and choose the category that best describes the study. (Corresponds to Row 3 of the Performance Spreadsheet)

Name of Study	Category of Study	Status of Study (Initiated/Completed)	Notes
Urban Rivanna River Plan	Environment	Completed	Phase I of two-phases; Rural portion is Phase 2

Commonwealth of Virginia
PDC Annual Report Questionnaire

Watershed Implementation Plan	Environment	Contract program with DEQ continues into FY22	Interim report submitted 6/30/21
Solid Waste	Environment	Initiated	Meetings and outreach ongoing to finalize FY21 regional Solid Waste Plan
Regional Natural Hazard Mitigation Plan	Disaster Planning	Initiated Summer 2020	Hazard threat matrix shaped
Regional Broadband Partnership	Telecommunications/Technology	Initiated; ongoing	First two meetings held
Regional Cigarette Tax	Administration	Initiated	Establishing regional board
Zion Crossroads Small Area Plan	Transportation	Initiated; ongoing	Info sessions for high priority projects
Regional Transit Visioning	Transportation	Initiated	Kick off meeting held
Rural Bicycle and Pedestrian Infrastructure Plan	Transportation	Initiated	Assessment in the region's incorporate towns

Commonwealth of Virginia
PDC Annual Report Questionnaire

Regional Housing Plan	Housing	Completed	Plan is named "Planning for Affordability: A Regional Approach"
-----------------------	---------	-----------	---

14) Address how the PDC has **identified and studied opportunities for local cost savings and staff efficiencies through coordinated governmental efforts** over the last fiscal year (ending 6/30/2021). If possible, please estimate the state and local savings over the last fiscal year as a result of these efforts. Please use the following table to answer this question and choose the category that best describes the study. (Corresponds to Row 4 of the Performance Spreadsheet)

Name of Study	Category of Study	Estimated Local Savings (Pre-defined Ranges)	Estimated State Savings (Pre-defined Ranges)	Notes
Regional Housing Plan-- Planning for Affordability : A Regional Approach	Housing	Under \$50,000	Choose an item.	Plan completed; locality chapters included
Regional Natural Hazard Mitigation Plan	Disaster Planning	Under \$50,000	Choose an item.	Several year project; hazard threat matrix has been created
Solid Waste	Environment	Under \$50,000	Choose an item.	Regional plan, instead of individual plans, for five jurisdictions

Commonwealth of Virginia
PDC Annual Report Questionnaire

Regional Transit Partnership	Transportation	Under \$50,000	Choose an item.	Transit coordination for two counties and UVA
Regional Broadband Partnership	Telecommunications/Technology	Under \$50,000	Choose an item.	Partnership coordinates information among five counties
Regional Cigarette Tax Board	Administration	Under \$50,000	Choose an item.	Planning for cigarette tax administration effort

15) List the PDC's **mechanisms for coordinating state and local interests on a regional basis** over the last fiscal year (ending 6/30/2021). For purposes of this question, mechanisms are considered procedures, committees, subcommittees, websites, and other structured processes and resources. Please use the following table to answer this question and choose the category that best describes the mechanism. (Corresponds to Row 5 of the Performance Spreadsheet)

Name of Mechanism	Category of Mechanism	Notes
Rent and Mortgage Relief Program	Administration	Regional coordination through December for statewide DHCD program.
Mayor & Chairs/CAOs quarterly meetings	Administration	Forum for addressing issues of statewide, regional and local significance.
Regional Cigarette Tax administration	Administration	Workgroup to guide establishment of regional cigarette tax board.
Central Virginia Regional Housing Partnership	Housing	Regional coordination on housing issues and development of regional housing plan

Commonwealth of Virginia
PDC Annual Report Questionnaire

Regional Transit Partnership	Transportation	Use of committees to address various transit issues.
Bicycle and Pedestrian Coordination Committee	Transportation	Serve as staff for regional committee.
Regional Broadband Partnership	Telecommunications/Technology	Forum for facilitating discussion of broadband access issues.
Rivanna River Basin Commission	Environment	Regional Commission addressing watershed protection and serves as steering committee for WIP program.
Regional Natural Hazard Mitigation Plan	Environment	Working group to guide staff update to plan.

16) List activities where the PDC has **implemented services at the request of member localities** over the last fiscal year (ending 6/30/2021). Please use the following table to answer this question and choose the category that best describes the request. (Corresponds to Row 6 of the Performance Spreadsheet)

Name of Activity	Locality/Localities requesting	Category of Request	Notes
Zion Crossroads Small Area Plan	Fluvanna and Louisa Counties	Transportation	TJPDC staff support for discussion of high-level transportation priorities in the area.
Nelson Cares 2020	Nelson County	Administration	Administration of small business grant program using CARES funding.
TAP grant pre-application	Nelson County	Transportation	Staff support and community engagement

Commonwealth of Virginia
PDC Annual Report Questionnaire

Albemarle Transit Expansion Feasibility Study	Albemarle County	Transportation	Staff support and community engagement for DRPT-funded study.
Route 29 Corridor Study	Albemarle and Greene Counties	Transportation	Staff support for vetting of potential operating and safety improvements
Stanardsville Downtown Streetscape	Town of Stanardsville	Planning, Zoning, and Community Development	Ongoing management of TAP-funded streetscape project
Amtrak Station site	Charlottesville	Infrastructure	RAISE grant for renovation planning submitted (2nd application)

17) Describe the **technical assistance the PDC has provided to state government and member localities** over the last fiscal year (ending 6/30/2021). Please use the following table to answer this question and choose the category that best describes the request. (Corresponds to Row 7 of the Performance Spreadsheet)

Name/Description of Technical Assistance	State Agency/Agencies and/or Local Government(s) Involved	Category of Request	Notes
HOME Program planning and administration	All six member localities	Housing	Action plan, program administration and compliance
Housing Preservation	All five counties in the region	Housing	Environmental reviews, compliance and application

Commonwealth of Virginia
PDC Annual Report Questionnaire

Rent and Mortgage Relief Program	All six localities and DHCD	Housing	Regional coordination for statewide relief program during COVID state of emergency
Smart Scale—Round 4	All six member localities in the region and VDOT	Transportation	Project formulation and scoping, engagement, application
Rivanna River Pedestrian bridge	Two localities and VDOT	Transportation	Public engagement on VDOT feasibility study
Watershed Implementation Plan	All six member localities, DEQ	Environment	Facilitation of Phase III WIP best practice implementation
Solid Waste report	Four localities and DEQ	Environment	Data collection and compilation of report
Recycling report	All six member localities and DEQ	Environment	Data collection and compilation of required annual report
RideShare	Five counties and DRPT	Transportation	Ride-matching services

18) Explain how the PDC has **served as a liaison between local governments and state and federal agencies as requested** over the last fiscal year (ending 6/30/2021). For purposes of the liaison activities addressed by this question, please identify the state and federal agencies the PDC has interacted with over the last fiscal year. In circumstances where state and federal agencies are both involved (e.g. federal programs administered at the state level), please list both entities for the activity. Please use the following table to answer this question and choose the category that best describes the request. (Corresponds to Row 8 of the Performance Spreadsheet)

Commonwealth of Virginia
PDC Annual Report Questionnaire

Name of Liaison Activity	State/Federal Agency or Agencies and Local Government(s) Involved	Category of Request	Notes
Metropolitan Planning Organization	Albemarle County, Charlottesville, VDOT, DRPT, FHWA	Transportation	Smart Scale, TIP amendments
Rural Transportation	Five counties in the region, VDOT	Transportation	Staff to Rural Transportation Advisory Committee
Watershed Implementation Plan	All six member localities and DEQ	Environment	Facilitate best practice implementation with localities, per WIP contract with DEQ
Solid Waste and Recycling	All six member localities, DEQ	Environment	Data collection/reporting for state-required reports
Hazard Mitigation Planning	All six localities, VDEM, FEMA	Environment	Staffing and working group to guide process for five-year update

19) Explain how the PDC has **reviewed local government aid applications** over the last fiscal year (ending 6/30/2021). For purposes of this question, please include applications to agencies of the state or federal government for loans, grants-in-aid for local projects, and as required by other state or federal law or regulation. Please use the following table to answer this question and choose the category that best describes the application. (Corresponds to Row 9 of the Performance Spreadsheet)

Name of Application	Locality or Localities Requesting	State and/or Federal Agency or	Category of Application	Notes

Commonwealth of Virginia
PDC Annual Report Questionnaire

		Agencies Involved		
Regional Internet Service Expansion	All five counties in the region	DHCD	Telecommunications/Technology	Applicant with CVEC/Firefly for 12-county broadband expansion project
Small Watersheds grant application	Greene County	National Fish and Wildlife Federation	Environment	BMP infrastructure and design at Visitors Center
Transportation Alternatives Program	Nelson County	VDOT	Transportation	For sidewalk facilities and Gladstone train depot
Regional Transit Vision Plan grant	Albemarle County, Charlottesville	DRPT	Transportation	Applicant for Transit planning study grant
Albemarle County Transit Expansion Feasibility Study grant	Albemarle County	DRPT	Transportation	Applicant for Transit planning study grant

20) Address how the PDC has **developed regional functional-area plans as deemed necessary by the commission or upon request by member localities** over the last fiscal year (ending 6/30/2021). For purposes of this question, a regional functional-area plan is a plan to address service, need, or opportunity in a functional area (including but not limited to the available categories in the table below) that encompasses or involves two or more localities. Please use the following table to answer this question and choose the

Commonwealth of Virginia
PDC Annual Report Questionnaire

category that best describes the plan. (Corresponds to Row 10 of the Performance Spreadsheet)

Name of Plan	Localities Involved	Category of Plan	Notes
Regional Transit Vision Plan	Charlottesville and Albemarle	Transportation	Transit planning study underway
Regional Housing Plan	All member localities in the region	Housing	Finalized in June 2021; adopted by Commission in August 2021
HOME Action Plan	All six localities in the region	Housing	Administration of HOME funding (annual adopted)
Regional Hazard Mitigation Plan	All six localities in the region	Environment	Staffing and working group to guide process for five-year update

21) Address how the PDC has **assisted state agencies, upon request, in developing substate plans** over the last fiscal year (ending 6/30/2021). Please use the following table to answer this question and choose the category that best describes the plan. (Corresponds to Row 11 of the Performance Spreadsheet)

Name of Plan	Name of State Agency	Category of Substate Plan	Notes
Unified Planning Workplan for FY22	VDOT	Transportation	Adopted in May 2021; approved by FHWA
Watershed Improvement Plan	DEQ	Environment	Ongoing facilitation of Va. Phase 3 WIP with localities
Solid Waste Plan	DEQ	Environment	Five-year update

22) Has the PDC **participated in the VGIN statewide geographic information system** in the past fiscal year (ending 6/30/2021)? If no, why not?

Commonwealth of Virginia
PDC Annual Report Questionnaire

Yes

23) Has the PDC **served as a data center affiliate for the region and member governments** in the past fiscal year (ending 6/30/2021)? If no, why not?

Yes

24) Notwithstanding the duties mandated in the Regional Cooperation Act that have been answered in questions 8 through 11 and 13 through 23, what other noteworthy services has the PDC provided to member localities, the Commonwealth, or other entity over the past fiscal year (ending 6/30/2021)?

The Legislative Services program provides representation to state agencies and the General Assembly for all member localities; TJPDC operates a DRPT-funded RideShare carpool matching/vanpool coordination/Guaranteed Ride Home program on an ongoing basis.