Thomas Jefferson Planning District Commission
Regional Vision ▪ Collaborative Leadership ▪ Professional Service

Thomas Jefferson Planning District Commission
Thursday, November 3, 2022 at 7 pm
In-Person Meeting
Water Street Center, 407 E. Water Street
Charlottesville, VA 22902

AGENDA
Join Zoom Meeting
https://us02web.zoom.us/j/83440225372?pwd=ZGJYQlduSmFwaXc4dlNHZ20rYlV2QT09Mee
ting ID: 834 4022 5372
Passcode: 990038
By call-in 1(301) 715-8592#

1. **Call to Order** — 7:00 – 7:00
   a. Call to Order, Roll Call – Chair Gallaway, Sandy Shackelford
   b. Vote to Allow Electronic participation, if needed – Sandy Shackelford
2. **Matters from the Public** — 7:00 – 7:10
   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. FY22 Annual Financial Audit Report/Presentation – David Foley, RFC — 7:10 – 8:10
      i. *FY22 Annual Financial Audit (for approval)
   b. VATI Quarterly Presentation/Update – Lori Allshouse
   c. Zion Crossroads Presentation – Sandy Shackelford
      i. Zion Crossroad Gateway Plan
      ii. Recommended Transportation System Improvements
   d. Regional Transit Vision Plan Presentation – Lucinda Shannon
      i. Regional Transit Vision Plan
4. *** Consent Agenda** — 8:10 – 8:10
   Action Items:
   a. * Minutes of October 6, 2022 Meeting
5. **New Business** — 8:10 – 8:30
   a. TJPDC Quarterly Activities Report – David Blount
   b. FOIA Letter – David Blount
   c. * FY23 Quarter One Financials (July – September) – Christine Jacobs
      i. September Dashboard Report
      ii. September Profit & Loss Statement
      iii. September Balance Sheet
      iv. September Accrued Revenues Report
   d. *Regional Housing Partnership Appointment
6. *** Resolutions** — 8:30 – 8:30
   a. None
7. **Executive Director's Report** — 8:30 – 8:35
   a. Monthly Report
8. **Other Business** — 8:35 – 9:00
   a. Roundtable Discussion by Jurisdiction
   b. Next Meeting – December 1, 2022 *(No January Meeting)*
      Items for Next Meeting:
      i. 2022 General Assembly Legislative Report
      ii. Regional Transit Partnership Update/Regional Transit Governance Study Presentation
      iii. Title VI Presentation
      iv. DRPT Mobility Management Presentation

***ADJOURN** — 9:00

Designates Items to be Voted On

401 East Water Street ▪ Post Office Box 1505 ▪ Charlottesville, Virginia 22902-1505
Telephone (434) 979-7310 ▪ **Fax** (434) 979 1597 ▪ **Virginia Relay Users:** 711 (TDD) ▪ **email:** info@tjpdc.org ▪ **web:** www.tjpdc.org

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

DIRECTORY OF PRINCIPAL OFFICIALS
FOR THE YEAR JUNE 30, 2022

OFFICERS

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

COMMISSIONERS

City of Charlottesville

Michael Payne*
Lyle Solla-Yates

Albemarle County

Ned Gallaway*
Jim Andrews*

Fluvanna County

Tony O'Brien*
Keith Smith - Treasurer

Greene County

Dale Herring*, Vice Chairperson
Andrea Wilkinson

Louisa County

Rachel Jones*
Tommy Barlow*

Nelson County

Jesse Rutherford*, Chairperson
Dylan Bishop

* Denotes local elected official

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

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THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

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ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Independent Auditors' Report

To the Commissioners
Thomas Jefferson Planning District Commission
Charlottesville, Virginia

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of Thomas Jefferson Planning District Commission, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Thomas Jefferson Planning District Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the aggregate remaining fund information of Thomas Jefferson Planning District Commission, as of June 30, 2022, and the changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Thomas Jefferson Planning District Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principles

As described in Note 15 to the financial statements, in 2022, the Thomas Jefferson Planning District Commission adopted new accounting guidance, GASB Statement Nos. 87, *Leases*, 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. Our opinions is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Thomas Jefferson Planning District Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Governmental Auditing Standards*, and the *Specifications for Audits of Authorities, Boards, and Commissions* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, *Governmental Auditing Standards*, and the *Specifications for Audits of Authorities, Boards, and Commissions*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 Thomas Jefferson Planning District Commission's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Thomas Jefferson Planning District Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules related to pension and OPEB funding as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Thomas Jefferson Planning District Commission's basic financial statements. The accompanying supporting schedules and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated Draft, 2022, on our consideration of 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, 2022

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022
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 FY22, TJPDC had total revenues of $4,274,965 and total expenditures of $4,218,164 resulting in a general fund balance increase of $56,801. Included in revenues and expenditures are $736,642 in HOME pass-through funds, $115,899 in Housing Preservation Grant (HPG) pass-through, and $1,450,644 in Blue Ridge Cigarette Tax Board revenues and expenses. The FY22 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 79.5%, compared to 55% in FY21.

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 spaces.

The following table (Table 1) is a summary of the General Fund's revenues and expenditures for the years ended June 30, 2022, and 2021:

TABLE 1 - GENERAL FUND REVENUE AND EXPENDITURES

	FY 2022	FY 2021	Change From FY 2021
Revenue	$ 1,775,222	$ 365,978	$ 1,409,244
Expenditures	1,718,421	240,066	1,478,355
Excess revenue over expenditures	$ 56,801	$ 125,912	$ (69,111)
Net change in fund balance	$ 56,801	$ 125,912	$ (69,111)
Fund balance, beginning	869,407	743,495	
Fund balance, ending	$ 926,208	$ 869,407	

FINANCIAL HIGHLIGHTS: (CONTINUED)

The General Fund: (Continued)

During FY22, General Fund revenues increased by $1,409,244 from $365,978 in FY21 to $1,775,222 in FY22. Expenditures increased $1,478,355 from $240,066 in FY21 to $1,718,421 in FY22. Excess revenue over expenditures for FY22 was $56,801, $69,111 less than the FY21 change of $125,912.

Primary changes between FY21 and FY22 were:

- The TJPDC serves as the administrator for the newly formed Blue Ridge Cigarette Tax Board (BRCTB). $1,450,644 in local funding was associated with the BRCTB.

- Local contracts in FY22 included the local match for the Albemarle Transit Expansion Study and the Regional Transit Vision Plan. New local contracts initiated in FY22 include the Regional Transit Governance Study.

- Revenue from the use of money and property increased from $14,832 in FY21 to $27,969 in FY22, due to an increase in our interest earned and an increase in rentals of the Water Street Center by outside groups post-COVID-19.

- State funding from the Department of Housing and Community Development (DHCD) increased to $89,971 in FY22 compared to $75,971 in FY21.

- The TJPDC received a $10,000 grant from Virginia Housing to develop a Strategic Plan for the Central Virginia Regional Housing Partnership.

- Administrative expenses in FY22 (less the local Cigarette Tax monies) were $267,777 compared to $240,066 in FY21, a slight increase due to the filling of the vacant Chief Operating Officer position. Other than personnel-related expenses, other operational expenses decreased from the previous year due to the purchase of a new server in FY21 and cost-cutting associated with a review of all existing equipment and service contracts.

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 FY22, both the transportation and HOME programs were greater than $750,000 in federal funding and were classified as major programs.

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 2022	FY 2021	Change From FY 2021
Federal Grant Revenues	$ 1,319,639	$ 3,311,545	$ (1,991,906)
Non-Federal Grant Revenues	1,295,998	505,678	790,320
Special Fund Revenues	$ 2,615,637	$ 3,817,223	$ (1,201,586)
General Fund Revenues	$ 1,775,227	$ 365,983	$ 1,409,244
Total Revenues	$ 4,390,864	$ 4,183,206	$ 207,658
Current Operation Expenses	$ 3,376,123	$ 1,757,568	$ 1,618,555
Pass-Through Funds	852,541	2,308,837	(1,456,296)
Total Expenses	$ 4,228,664	$ 4,066,405	$ 162,259
Excess of Revenues over/(under) Expenses	$ 162,200	$ 116,801	$ 45,399
Capital Outlays and Depreciation, net	(101,192)	(589)	(100,603)
Change in Net Position	$ 61,008	$ 116,212	$ (55,204)

During the fiscal year ended June 30, 2022, Special Revenue Funds income totaled $2,615,637, a decrease of $1,201,586 (31%) from FY21's total of $3,817,223. Pass-through funds were $852,541 compared to $2,308,837 in FY21. FY22 Special Fund Revenues consisted of:

- $809,158 for transportation funded through the Virginia Department of Transportation, the Virginia Department of Rail and Public Transportation, and local match contributions. This included funds for the Charlottesville-Albemarle Metropolitan Planning Organization (MPO), Rural Transportation, Rideshare, the Albemarle Transit Expansion Study, and the Regional Transit Vision Plan.

- CARES Act revenue for the Rent and Mortgage Relief Program and the Nelson County Small Business Grant program were not administered in FY22, accounting for a large portion of the decrease in special fund revenues.

- $829,745 for the HOME and HOME-ARP program funded through the US Department of Housing and Urban Development (HUD). Of which, $93,098 was used for administrative expenses.

- $860,840 for other governmental funds, including USDA's Housing Preservation Grant, the new DHCD Virginia Telecommunications Initiative (VATI) program, Hazard Mitigation Planning, the Legislative Liaison program, the Central Virginia Regional Housing Partnership, the new Virginia Eviction Reduction Pilot Program, the new Virginia Housing Development Grant, 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 2022		FY 2021		Change From FY 2021
Current and Other Assets	$	2,582,412	$	1,546,750	$	1,035,662
Capital Assets, net		308,553		17,249		291,304
Total Assets	$	2,890,965	$	1,563,999	$	1,326,966
Deferred Outflows of Resources	$	79,116	$	79,189	$	(73)
Total Assets and Deferred Outflows	$	2,970,081	$	1,643,188	$	1,326,893
Long-term Liabilities	$	269,327	$	52,665	$	216,662
Current Liabilities		1,195,103	$	420,363	$	774,740
Total Liabilities	$	1,464,430	$	473,028	$	991,402
Deferred Inflows of Resources	$	303,697	$	29,214	$	274,483
Investment in Capital Assets	$	(2,294)	$	17,249	$	(19,543)
Restricted Net Position		580,565		290,746		289,819
Unrestricted Net Position		623,683		832,951		(209,268)
Total Net Position	$	1,201,954	$	1,140,946	$	61,008
Total Liabilities, Deferred Inflows and Net Position	$	2,970,081	$	1,643,188	$	1,326,893

Total Liabilities and Net Position shows a snapshot of receivables and payables on June 30, 2022; the change from FY21 reflects a $61,008 increase in net position. Liabilities increased due to the following:

- Accounts payable increased by $592,683 due to payables associated with the VA Housing Development Grant and Cigarette Taxes payable to the participating localities. Corresponding receivables were also recorded.

- There is now a lease liability due to the implementation of GASB 87 of $221,997 that was not in FY21. A corresponding right to use asset was also recorded.

ORIGINAL BUDGET VS FINAL BUDGET

Budget requests to local governments were submitted between October 2020 and January 2021. In accordance with the Bylaws, the Commission adopted the original FY22 operating budget at their May 6, 2021, meeting; this was used for the submission to the Virginia Department of Housing and Community Development (DHCD) along with the FY22 Work Program. The Commission adopted the final amended budget at their March 3, 2022, meeting, reflecting updated projections of revenues and expenditures. The March 3rd budget was used for the financial reporting to the Commission for FY22.

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..........................	$ 2,280,496	$ 467,098	20.48%
Federal pass-through...............	733,267	852,541	116.27%
State grants.............................	681,735	862,691	126.54%
Localities..................................	2,118,929	614,017	28.98%
Miscellaneous sources..............	18,750	1,478,618	7885.96%
	$ 5,833,177	$ 4,274,965	73.29%
EXPENDITURES (OUTFLOWS)			
Operating expenses...............	$ 5,021,656	$ 3,365,623	67.02%
Pass-through expenses.........	733,267	852,541	116.27%
	$ 5,754,923	$ 4,218,164	73.30%

FINAL BUDGET VS ACTUAL RESULTS: (CONTINUED)

FY22 total revenues were about 73.29% of budgeted revenues. Actual revenues were less than budgeted revenues for several reasons:

- Delays with executing local and state contracts for the Virginia Telecommunications Initiative (VATI) resulted in significantly reduced federal revenues. ($1,825,222 was budgeted for VATI with only $54,859 realized).

- Federal pass-throughs were greater than the budgeted amount due to increased spending by sub-recipients of HOME funds.

- Actual state revenues were 26.5% greater than budgeted due to reimbursements from VA Housing for earlier-than-predicted spending by sub-recipients on the new VA Housing Development Grant in the amount of $302,228.

- If you take out the local funds expected from the VATI program ($1,450,644), locality revenues had a less than 3% variance between the budgeted and actual amounts ($634,619 vs $614,017).

- The greatest variance in Expenditures was in Operating Expenses due to Cigarette Tax Revenues. For reporting purposes, the TJPDC reported tax payments to the jurisdictions as pass-through revenue in the budget, however, those payments are now recorded as contractual as an administrative expense (and not pass-through).

- Local revenue for the DHCD VERP grant was less than expected due to slower-than-anticipated spending by sub-recipients in that program.

- In general, unrealized revenues carry forward to FY23 (except for certain MPO funds which roll-over into FY24 and RideShare funds, which are unrecoverable). Expenditures for TJPDC operations (including Cigarette Tax payments to the participating local governments), represent 79.8% of the budget.

Basic Financial Statements

Government-wide Financial Statements

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION **Exhibit 1**

Statement of Net Position
As of June 30, 2022

		Governmental Activities
Assets:		
Current assets:		
Cash and cash equivalents	$	972,641
Receivables, net		287,336
Due from other governments:		
Federal		290,275
State		430,379
Prepaid expenses		21,216
Total current assets	$	2,001,847
Noncurrent assets:		
Net pension asset	$	580,565
Capital assets (net of depreciation):		
Leasehold improvements, leased building, vehicles, furniture and equipment		308,553
Total noncurrent assets	$	889,118
Total assets	$	2,890,965
Deferred Outflows of Resources:		
Pension deferrals	$	57,387
Group life insurance OPEB deferrals		21,729
Total deferred outflows of resources	$	79,116
Total assets and deferred outflows of resources	$	2,970,081
Liabilities:		
Current liabilities:		
Accounts payable	$	638,607
Compensated absences, current portion		30,594
Lease payable, current portion		88,870
Unearned revenue		437,032
Total current liabilities	$	1,195,103
Noncurrent liabilities:		
Net group life insurance OPEB liability	$	39,701
Lease payable, net of current portion		221,977
Compensated absences, net of current portion		7,649
Total noncurrent liabilities	$	269,327
Total liabilities	$	1,464,430
Deferred Inflows of Resources:		
Pension deferrals	$	281,666
Group life insurance OPEB deferrals		22,031
Total deferred inflows of resources	$	303,697
Net Position:		
Investment in capital assets	$	(2,294)
Restricted - Net pension asset		580,565
Unrestricted		623,683
Total net position	$	1,201,954
Total liabilities, deferred inflows of resources and net position	$	2,970,081

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

Statement of Activities
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Indirect Expense Allocation	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Primary Government					
Governmental activities					
Passed-through to other agencies	$ 852,541	$ -	$ -	$ 852,541	$ -
Programs administration:					
Office	2,048,668	(334,454)	-	-	(1,714,214)
Department of Transportation	576,942	120,136	-	697,078	-
Department of Housing and Urban Development	57,173	35,930	-	93,098	(5)
Department of Homeland Security	40,063	17,409	-	57,472	-
Environmental Protection Agency	35,397	23,321	-	58,718	-
Department of Housing and Community Development	420,328	46,351	-	466,679	-
US Department of Agriculture	129,246	8,710	-	137,956	-
Virginia Department of Rail and Public Transportation	111,341	52,731	-	164,072	-
Legislative Liaison	58,157	29,866	-	88,023	-
Total governmental activities	$ 4,329,856	$ -	$ -	$ 2,615,637	$ (1,714,219)

General Revenues	
Intergovernmental revenue not restricted to specific programs	$ 296,609
Other local taxes - Cigarette tax	1,450,644
Revenue from use of money	27,974
Total general revenues	$ 1,775,227
Change in net position	$ 61,008
Net position, beginning of year	1,140,946
Net position, end of year	$ 1,201,954

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

DRAFT

Fund Financial Statements

Balance Sheet
Governmental Funds
As of June 30, 2022

	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	$	972,641	$	-	$	-	$	-	$	-	$ 972,641
Receivables (net of allowance for uncollectibles):											
Accounts		287,336		-		-		-		-	287,336
Due from other governments:											
Federal		-		53,999		129,452		-		106,824	290,275
State		-		65,802		358,445		-		6,132	430,379
Due from other funds		212,548		85,932		-		-		-	298,480
Prepaid items		21,216		-		-		-		-	21,216
Total assets	$	1,493,741	$	205,733	$	487,897	$	-	$	112,956	$ 2,300,327
Liabilities:											
Accounts payable and accrued expenses	$	336,879	$	-	$	301,728	$	-	$	-	$ 638,607
Due to other funds		-		-		185,524		-		112,956	298,480
Unearned revenue		230,654		205,733		645		-		-	437,032
Total liabilities	$	567,533	$	205,733	$	487,897	$	-	$	112,956	$ 1,374,119
Fund Balance:											
Nonspendable:											
Prepaid items	$	21,216	$	-	$	-	$	-	$	-	$ 21,216
Committed:											
Capital reserve		411,094		-		-		-		-	411,094
Unassigned		493,898		-		-		-		-	493,898
Total fund balance	$	926,208	$	-	$	-	$	-	$	-	$ 926,208
Total liabilities and fund balance	$	1,493,741	$	205,733	$	487,897	$	-	$	112,956	$ 2,300,327

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, 2022

Total fund balance for governmental funds (Exhibit 3)			$	926,208
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	$	308,553		
Total capital assets				308,553
The net pension asset is not an available resource and, therefore, is not reported in the funds.				580,565
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				57,387
Group life insurance OPEB deferrals - Deferred outflows				21,729
Pension deferrals - Deferred inflows				(281,666)
Group life insurance OPEB deferrals - Deferred inflows				(22,031)
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	$	(39,701)		
Lease payable		(310,847)		
Compensated absences		(38,243)		
Total long-term liabilities				(388,791)
Total net position of governmental activities (Exhibits 1 and 2)			$	1,201,954

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, 2022

	General Fund	Department of Transportation	HOME Department of Housing and Urban Development
Revenues:			
Federal Grants:			
Commission	$ -	$ 217,678	$ 93,098
Pass-Through	-	-	736,642
State Grants	89,971	334,090	-
Other:			
Localities	206,638	257,390	-
Other local taxes - Cigarette tax	1,450,644	-	-
Revenue from the use of money and property	27,969	-	5
Total revenues	$ 1,775,222	$ 809,158	$ 829,745
Expenditures:			
Current:			
Administrative	$ 1,718,421	$ -	$ -
Department of Transportation	-	645,086	-
Department of Housing and Urban Development	-	-	829,745
Department of Homeland Security	-	-	-
Environmental Protection Agency	-	-	-
Department of Housing and Community Development	-	-	-
Virginia Housing Development Authority	-	-	-
US Department of Agriculture	-	-	-
Virginia Department of Rail and Public Transportation	-	164,072	-
Legislative Liason	-	-	-
Total expenditures	$ 1,718,421	$ 809,158	$ 829,745
Excess (deficiency) of revenues over (under) expenditures	$ 56,801	$ -	$ -
Net changes in fund balance	$ 56,801	$ -	$ -
Fund balance at beginning of year	869,407	-	-
Fund balance at end of year	$ 926,208	$ -	$ -

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, 2022

	CARES ACT	Other Governmental Funds	Total Governmental Funds
Revenues:			
Federal Grants:			
Commission	$ -	$ 156,322	$ 467,098
Pass-Through	-	115,899	852,541
State Grants	-	438,630	862,691
Other:			
Localities	-	149,989	614,017
Other local taxes - Cigarette tax	-	-	1,450,644
Revenue from the use of money and property	-	-	27,974
Total revenues	$ -	$ 860,840	$ 4,274,965
Expenditures:			
Current:			
Administrative	$ -	$ -	$ 1,718,421
Department of Transportation	-	51,992	697,078
Department of Housing and Urban Development	-	-	829,745
Department of Homeland Security	-	57,472	57,472
Environmental Protection Agency	-	58,718	58,718
Department of Housing and Community Development	-	466,679	466,679
Virginia Housing Development Authority	-	-	-
US Department of Agriculture	-	137,956	137,956
Virginia Department of Rail and Public Transportation	-	-	164,072
Legislative Liason	-	88,023	88,023
Total expenditures	$ -	$ 860,840	$ 4,218,164
Excess (deficiency) of revenues over (under) expenditures	$ -	$ -	$ 56,801
Net changes in fund balance	$ -	$ -	$ 56,801
Fund balance at beginning of year	-	-	869,407
Fund balance at end of year	$ -	$ -	$ 926,208

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, 2022

Net change in fund balance - total governmental funds (Exhibit 5)	$ 56,801
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	-
Depreciation expense	(101,192)
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	(262,258)
Change in deferred inflows of resources related to measurement of net group life insurance OPEB liability	(12,225)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Details of this adjustment are as follows:	
Principal retired on lease payable	81,649
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	289,819
Change in net group life insurance OPEB liability	4,523
Change in deferred outflows of resources related to measurement of net pension asset	(7,850)
Change in deferred outflows of resources related to measurement of net group life insurance OPEB liability	7,777
Change in compensated absences	3,964
Change in net position of governmental activities (Exhibit 2)	$ 61,008

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

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.

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.

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

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

Major and Nonmajor Funds: (Continued)

Fund	Brief Description
Major:	
CARES ACT	Accounts for and reports revenues and expenses restricted for the CARES ACT Funding.
Nonmajor-Other Governmental Funds:	
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.

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, FY22 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.

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

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.

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, 2022 were rated by Standard & Poor's and the ratings are presented below using Standard & Poor's rating scale.

Rated Debt Investments' Values

	Fair Quality Ratings	
Rated Debt Investments	**AAAm**	**AAf**
Virginia Investment Pool	$ 936,994	$ -
Total	$ 936,994	$ -

Investment maturities in years:

Investment Type	Fair Value	Less Than 1 Year
Virginia Investment Pool	$ 936,994	$ 936,994
Total	$ 936,994	$ 936,994

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).

NOTE 3–ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS:

Accounts and due from other governments are as follows:

Federal Government:		
Department of Transportation	$	53,915
Department of Housing and Urban Development		129,535
Department of Homeland Security		24,071
Department of Housing and Community Development		54,859
Environmental Protection Agency		27,895
Total Federal Government	$	290,275
State:		
Department of Transportation	$	35,606
Department of Homeland Security		6,132
Virginia Housing Development Authority		327,659
Department of Housing and Community Development		30,756
Department of Rail and Public Transportation		30,226
Total State	$	430,379
Accounts Receivable:		
Stanardsville TAP	$	685
VAPDC-ED		13,515
Cigarette tax		250,769
Other		22,367
Total Accounts Receivable	$	287,336

NOTE 4–INTERFUND OBLIGATIONS:

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

	Interfund Receivable	Interfund Payable
General Fund	$ 212,548	$ -
Department of Transportation	85,932	-
HOME Department of Housing and Urban Development	-	185,524
Nonmajor Governmental Funds	-	112,956
Total	$ 298,480	$ 298,480

NOTE 5–CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance July 1, 2021 as restated	Additions	Deletions	Balance June 30, 2022
Governmental Activities:				
Capital assets, being depreciated:				
Office furniture and equipment	$ 74,555	$ -	$ -	$ 74,555
Vehicle	31,734	-	31,734	-
Website	19,978	-	-	19,978
Leased building	392,496	-	-	392,496
Leasehold improvements	11,993	-	-	11,993
Total capital assets being depreciated	$ 530,756	$ -	$ 31,734	$ 499,022
Less accumulated depreciation for:				
Office furniture and equipment	$ 67,598	$ 4,791	$ -	$ 72,389
Vehicle	31,734	-	31,734	-
Website	9,686	4,049	-	13,735
Leased building	-	92,352		92,352
Leasehold improvements	11,993	-	-	11,993
Total accumulated depreciation	$ 121,011	$ 101,192	$ 31,734	$ 190,469
Total capital assets being depreciated, net	$ 409,745	$ (101,192)	$ -	$ 308,553
Governmental activities capital assets, net	$ 409,745	$ (101,192)	$ -	$ 308,553

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
Office administration	$ 101,192
Total governmental activities	$ 101,192

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.

Years of Services	Days Per Month	Days of Annual Leave Per Year
0-5	1	12
6-10	1 1/4	15
Over 10	1 1/2	18

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 $38,243 as of June 30, 2022. The following is a summary of changes in accrued annual leave for the year ended June 30, 2022:

Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
$ 42,207	$	$ 3,964	$ 38,243

NOTE 7–OFFICE LEASE:

At the commencement of a lease, the Commission initially measures the lease liability at the present value of payments expected to be made during the lease term. The Commission recognizes a lease liability and an intangible right-to-use lease asset (leased asset) in the financial statements. On October 1, 2020, the Commission entered into a noncancellable five-year lease agreement for office space. The lease agreement requires 60 monthly payments that increase each year with a discount rate of 4.00%.

NOTE 7–OFFICE LEASE: (CONTINUED)

The lease payable activity for the year ended June 30, 2022 was as follows:

	Balance July 1, 2021, as restated	Issuance/ Increases	Retirement/ Decreases	Balance June 30, 2022	Amounts Due Within One Year
Governmental Activities:					
Lease Payable	$ 392,496	$ -	$ 81,649	$ 310,847	$ 88,870
Total Governmental Activities	$ 392,496	$ -	$ 81,649	$ 310,847	$ 88,870

The future principal and interest payments as of June 30, 2022 were as follows:

Year Ending June 30,	Lease Payable Principal	Lease Payable Interest
2023	$ 88,870	$ 10,805
2024	95,164	7,172
2025	101,800	3,269
2026	25,013	175
Total	$ 310,847	$ 21,421

NOTE 8–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 9–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.

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.

NOTE 9—PENSION PLAN: (CONTINUED)

Average Final Compensation and Service Retirement Multiplier

The VRS defined benefit is a lifetime monthly benefit based on a retirement multiplier as a percentage of the employee's average final compensation multiplied by the employee's total service credit. Under Plan 1, average final compensation is the average of the employee's 36 consecutive months of highest compensation and the multiplier is 1.70% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents. 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.

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, 2020 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	Number
Inactive members or their beneficiaries currently receiving benefits	9
Inactive members:	
Vested inactive members	7
Non-vested inactive members	8
Active members active elsewhere in VRS	12
Total inactive members	27
Active members	11
Total covered employees	47

NOTE 9—PENSION PLAN: (CONTINUED)

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, 2022 was 0.00% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019.

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 $0 and $3,474 for the years ended June 30, 2022 and June 30, 2021, 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, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2020 rolled forward to the measurement date of June 30, 2021.

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

NOTE 9—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:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years.

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years.

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years.

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years.

Mortality Improvement:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, 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)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

NOTE 9—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:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	100.00%		4.89%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.39%

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* The above allocation provides a one-year expected return of 7.39%. 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 6.94%, including expected inflation of 2.50%. On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

NOTE 9—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, 2021, 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, 2021 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, 2020	$ 1,784,699	$ 2,075,445	$ (290,746)
Changes for the year:			
Service cost	$ 57,333	$ -	$ 57,333
Interest	117,798	-	117,798
Changes of assumptions	91,465	-	91,465
Differences between expected and actual experience	39,495	-	39,495
Contributions - employer	-	-	-
Contributions - employee	-	31,700	(31,700)
Net investment income	-	565,573	(565,573)
Benefit payments, including refunds of employee contributions	(79,082)	(79,082)	-
Administrative expenses	-	(1,416)	1,416
Other changes	-	53	(53)
Net changes	$ 227,009	$ 516,828	$ (289,819)
Balances at June 30, 2021	$ 2,011,708	$ 2,592,273	$ (580,565)

NOTE 9—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	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
Commission's Net Pension Liability (Asset)	$ (320,096)	$ (580,565)	$ (792,781)

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

For the year ended June 30, 2022, the Commission recognized pension expense of ($23,185). At June 30, 2022, 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	$ 17,307	$ -
Change in assumptions	40,080	-
Net difference between projected and actual earnings on pension plan investments	-	281,666
Employer contributions subsequent to the measurement date	-	-
Total	$ 57,387	$ 281,666

NOTE 9—PENSION PLAN: (CONTINUED)

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

$0 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, 2023. 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:

Year ended June 30	
2023	$ (8,752)
2024	(64,515)
2025	(65,587)
2026	(85,425)
Thereafter	-

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at https://www.varetire.org/Pdf/Publications/2021-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

NOTE 10—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, 2022 were $23,750. There were no matching contributions.

NOTE 11–UNEARNED REVENUE:

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

Fund Name		Amount
General Fund	$	230,654
Department of Transportation		205,733
HOME Department of Housing and Urban Development		645
	$	437,032

NOTE 12–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 13–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, 2022 was 66%, for billing purposes.

The actual indirect cost rate for the fiscal year ended June 30, 2022 was 80% and was calculated as follows:

$$\frac{\text{Indirect costs}}{\text{Individual programs' personnel costs}} = \frac{\$\ 486{,}682}{612{,}074} = 80\%$$

NOTE 14—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, seatbelt 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 $8,722 as of June 30, 2022.

NOTE 14–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, 2022 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 $2,999 and $3,805 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, 2022, the entity reported a liability of $35,990 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2021 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, 2020, and rolled forward to the measurement date of June 30, 2021. 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, 2021 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the participating employer's proportion was 0.00340% as compared to 0.00270% at June 30, 2020.

For the year ended June 30, 2022, the participating employer recognized GLI OPEB expense of $2,931. 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.

NOTE 14–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, 2022, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 4,528	$ 303
Net difference between projected and actual earnings on GLI OPEB program investments	-	9,476
Change in assumptions	2,189	5,432
Changes in proportion	12,013	6,820
Employer contributions subsequent to the measurement date	2,999	-
Total	$ 21,729	$ 22,031

$2,999 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, 2023. 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:

Year Ended June 30	
2023	$ (651)
2024	(210)
2025	(881)
2026	(2,542)
2027	983
Thereafter	-

NOTE 14–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, 2020, 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, 2021. 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

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

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; males set forward 2 years; 105% of rates for females set forward 3 years.

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 95% of rates for males set forward 2 years; 95% of rates for females set forward 1 year.

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 110% of rates for males set forward 3 years; 110% of rates for females set forward 2 years.

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally.

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates.

NOTE 14–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, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, 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)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

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, 2021, NOL amounts for the GLI Plan are as follows (amounts expressed in thousands):

	Group Life Insurance OPEB Plan
Total GLI OPEB Liability	$ 3,577,346
Plan Fiduciary Net Position	2,413,074
GLI Net OPEB Liability (Asset)	$ 1,164,272
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability	67.45%

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.

NOTE 14–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:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	100.00%		4.89%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.39%

*The above allocation provides a one-year return of 7.39%. 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. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%. On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation, at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

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 employer contributions will be made in accordance with the VRS funding policy and at rates equal to the actuarially determined contribution rates adopted by the VRS Board of Trustees. Through the fiscal year ended June 30, 2021, 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, 2021 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those

NOTE 14–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	$ 58,005	$ 39,701	$ 24,920

GLI Plan Fiduciary Net Position

Detailed information about the GLI Plan's Fiduciary Net Position is available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at https://www.varetire.org/pdf/publications/2021-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 15–ADOPTION OF ACCOUNTING PRINICPLE:

The Commission implemented provisions of Governmental Accounting Standards Board Statement No. 87, Leases, during the fiscal year ended June 30, 2022. The Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. There was no restatement as a result of this implementation.

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures and Change in Fund Balance -
Budget and Actual - Governmental Funds
For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Federal Grants:				
Commission	$ 189,888	$ 2,280,496	$ 467,098	$ (1,813,398)
Pass-Through	1,003,182	733,267	852,541	119,274
State Grants	479,636	681,735	862,691	180,956
Other:				
Localities	634,619	2,118,929	614,017	(1,504,912)
Other local taxes - Cigarette tax	-	-	1,450,644	1,450,644
Revenue from the use of money	12,000	18,750	27,974	9,224
Total revenues	$ 2,319,325	$ 5,833,177	$ 4,274,965	$ (1,558,212)
Expenditures				
Current:				
Administrative	$ 1,610,223	$ 5,021,656	$ 1,718,421	$ 3,303,235
Department of Transportation	-	-	697,078	(697,078)
Department of Housing and Urban Development	608,954	608,954	829,745	(220,791)
Department of Homeland Security	-	-	57,472	(57,472)
Environmental Protection Agency	-	-	58,718	(58,718)
Department of Housing and Community Development	100,148	124,313	466,679	(342,366)
Virginia Housing Development Authority	-	-	-	-
US Department of Agriculture	-	-	137,956	(137,956)
Virginia Department of Rail and Public Transportation	-	-	164,072	(164,072)
Legislative Liaison	-	-	88,023	(88,023)
Total expenditures	$ 2,319,325	$ 5,754,923	$ 4,218,164	$ 1,536,759
Excess (deficiency) of revenues over (under) expenditures	$ -	$ 78,254	$ 56,801	$ (21,453)
Net change in fund balance	$ -	$ 78,254	$ 56,801	$ (21,453)
Fund balance, beginning of year	869,407	869,407	869,407	-
Fund balance, end of year	$ 869,407	$ 947,661	$ 926,208	$ (21,453)

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

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION **Exhibit 8**

Page 1 of 2

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
For the Measurement Dates of June 30, 2014 through June 30, 2021

	2021	2020	2019	2018
Total pension liability				
Service cost	$ 57,333	$ 49,884	$ 45,609	$ 47,097
Interest	117,798	115,583	109,185	102,465
Differences between expected and actual experience	39,495	(58,224)	8,945	4,016
Changes in assumptions	91,465	0	51,616	-
Benefit payments, including refunds of employee contributions	(79,082)	(69,767)	(55,827)	(59,339)
Net change in total pension liability	$ 227,009	$ 37,476	$ 159,528	$ 94,239
Total pension liability - beginning	1,784,699	1,747,223	1,587,695	1,493,456
Total pension liability - ending (a)	$ 2,011,708	$ 1,784,699	$ 1,747,223	$ 1,587,695
Plan fiduciary net position				
Contributions - employer	$ -	$ 2,390	$ 2,951	$ 9,937
Contributions - employee	31,700	24,828	29,018	29,495
Net investment income	565,573	39,709	131,859	137,364
Benefit payments, including refunds of employee contributions	(79,082)	(69,767)	(55,827)	(59,339)
Administrative expense	(1,416)	(1,362)	(1,299)	(1,180)
Other	53	(47)	(83)	(122)
Net change in plan fiduciary net position	$ 516,828	$ (4,249)	$ 106,619	$ 116,155
Plan fiduciary net position - beginning	2,075,445	2,079,694	1,973,075	1,856,920
Plan fiduciary net position - ending (b)	$ 2,592,273	$ 2,075,445	$ 2,079,694	$ 1,973,075
Commission's net pension liability (asset) - ending (a) - (b)	$ (580,565)	$ (290,746)	$ (332,471)	$ (385,380)
Plan fiduciary net position as a percentage of the total pension liability	128.86%	116.29%	119.03%	124.27%
Covered payroll	$ 704,693	$ 544,700	$ 632,061	$ 634,356
Commission's net pension liability (asset) as a percentage of covered payroll	-82.39%	-53.38%	-52.60%	-60.75%

Information prior to the 2014 valuation is not available. However,

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
For the Measurement Dates of June 30, 2014 through June 30, 2021

	2017	2016	2015	2014
Total pension liability				
Service cost	$ 43,503	$ 56,311	$ 50,141	$ 69,411
Interest	102,011	96,363	94,691	87,524
Differences between expected and actual experience	(21,557)	(14,126)	(61,088)	-
Changes in assumptions	(58,077)	-	-	-
Benefit payments, including refunds of employee contributions	(59,462)	(56,246)	(63,463)	(45,653)
Net change in total pension liability	$ 6,418	$ 82,302	$ 20,281	$ 111,282
Total pension liability - beginning	1,487,038	1,404,736	1,384,455	1,273,173
Total pension liability - ending (a)	$ 1,493,456	$ 1,487,038	$ 1,404,736	$ 1,384,455
Plan fiduciary net position				
Contributions - employer	$ 9,145	$ 18,635	$ 20,868	$ 37,157
Contributions - employee	25,481	24,742	27,522	32,439
Net investment income	204,382	29,062	73,203	218,230
Benefit payments, including refunds of employee contributions	(59,462)	(56,246)	(63,463)	(45,653)
Administrative expense	(1,183)	(1,033)	(1,005)	(1,145)
Other	(181)	(12)	(16)	11
Net change in plan fiduciary net position	$ 178,182	$ 15,148	$ 57,109	$ 241,039
Plan fiduciary net position - beginning	1,678,738	1,663,590	1,606,481	1,365,442
Plan fiduciary net position - ending (b)	$ 1,856,920	$ 1,678,738	$ 1,663,590	$ 1,606,481
Commission's net pension liability (asset) - ending (a) - (b)	$ (363,464)	$ (191,700)	$ (258,854)	$ (222,026)
Plan fiduciary net position as a percentage of the total pension liability	124.34%	112.89%	118.43%	116.04%
Covered payroll	$ 539,257	$ 517,609	$ 563,802	$ 615,185
Commission's net pension liability (asset) as a percentage of covered payroll	-67.40%	-37.04%	-45.91%	-36.09%

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION **Exhibit 9**

Schedule of Employer Contributions - Pension Plan
For the Years Ended June 30, 2013 through June 30, 2022

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)
2022	$ -	$ -	$ -	$ 555,407	0.00%
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%

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.

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, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, 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)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Schedule of the Commission's Share of Net OPEB Liability
Group Life Insurance Plan
For the Measurement Dates of June 30, 2017 trhough June 30, 2021

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)
2021	0.00340%	$ 35,990	$ 704,693	5.11%	67.45%
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.

Schedule of Employer Contributions
Group Life Insurance Plan
For the Years Ended June 30, 2017 through June 30, 2022

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)
2022	$ 2,999	$ 2,999	$ -	$ 555,407	0.54%
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.

Notes to Required Supplementary Information
Group Life Insurance Plan
For the Year Ended June 30, 2022

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, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, 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)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

OTHER SUPPLEMENTARY INFORMATION

Supporting Schedules

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Schedule of Expenditures - General Fund
For the Year Ended June 30, 2022

Administrative		
Current Operating:		
Salaries and fringe	$	413,779
Cigarette stamps		8,171
Contractual		67,063
Insurance		6,563
Subscriptions and publications		156
Dues		5,053
Advertising		6,864
Supplies		5,912
Copier		2,458
Meetings		381
Rent		95,558
Janitorial service		2,050
Postage		1,686
Travel		3,502
Professional development		8,520
Telephone		5,558
Audit and legal		16,337
Indirect costs allocation		(336,669)
Cigarette tax distribution to localities		1,389,338
Equipment use and maintenance		16,141
Total expenditures	$	1,718,421

Schedule of Indirect Costs
For the Year Ended June 30, 2022

Administrative		
Current operating:		
Personnel	$	277,678
Postage		1,686
Subscriptions and publications		156
Supplies		5,838
Travel		2,432
Audit/legal services		14,037
Advertising		6,864
Professional meetings and development		4,564
Contractual services		55,719
Dues		4,918
Insurance/bonding		5,854
Printing and copier		2,293
Rent		71,478
Janitorial		2,050
Equipment repair/maintenance/use		25,245
Meeting expenses		312
Telephone		5,558
Total indirect costs	$	486,682

Schedule of Individual Programs' Personnel Costs
For the Year Ended June 30, 2022

Total Salaries and Fringes:		
Salaries	$	775,648
Fringe benefits		159,330
Total Salaries and Fringes	$	934,978
Less Administrative Personnel Costs:		
Administration	$	277,678
Network support		-
Total Administrative Personnel Costs	$	277,678
Less Contractual Personnel Costs:		
Stanardsville TAP	$	7,750
Hazard mitigation		37,476
Total Contractual Personnel Costs	$	45,226
Total Individual Programs' Personnel Costs	$	612,074
Calculation of indirect cost rate:		
Indirect Costs /		486,682
Individual Programs' Personnel Costs		612,074
Indirect cost rate		80%

Schedule of Grant Contracts
For the Year Ended June 30, 2022

Grant or Contract	Grant-Contract Start Date	Grant-Contract End Date	Grant-Contract Total	Year to Date FY22	Grant-Contract To Date	Budgeted Amount For Fy22	Grant-Contract Remaining
MPO-FTA	07/01/21	06/30/22	$ 98,647	$ 75,130	$ 75,130	$ 23,517	$ -
MPO-PL	07/01/21	06/30/22	190,065	103,673	103,673	86,392	-
HOME TJPDC	07/01/21	06/30/22	62,395	62,395	62,395	-	-
HOME PASS-THROUGH	07/01/21	06/30/22	736,641	736,641	736,641	-	-
HOME ARPA	10/01/21	06/30/22	30,380	30,380	30,380	-	-
HOUSING HPG	07/01/21	06/30/22	22,056	22,056	22,056	-	-
HPG PASS-THROUGH	07/01/21	06/30/22	115,899	115,899	115,899	-	-
STATE SUPPORT TO PDC	07/01/21	06/30/22	89,971	89,971	89,971	-	-
TJPDC CORPORATION	07/01/21	06/30/22	35	35	35	-	-
RIDESHARE	07/01/21	06/30/22	152,293	152,293	152,293	-	-
RURAL TRANSPORTATION	07/01/21	06/30/22	58,000	58,000	58,000	-	-
RTP-TDM	07/01/21	06/30/22	50,000	37,697	37,697	12,303	-
REGIONAL TRANSIT GRANT	01/01/21	06/30/22	34,138	28,332	33,377	761	-
REGIONAL TRANSIT GRANT PASS -THROUGH	01/01/21	06/30/22	315,862	243,153	243,153	72,709	-
ALBEMARLE TRANSIT GRANT	01/01/21	12/31/21	14,950	12,559	14,950	-	-
ALBEMARLE TRANSIT GRANT PASS -THROUGH	01/01/21	12/31/21	84,858	82,837	84,858	-	-
HAZARD MITIGATION	07/01/21	06/30/22	64,000	40,729	49,164	14,836	-
VA HOUSING	07/01/21	06/30/22	35,048	35,048	35,048	-	-
VA HOUSING PASS-THROUGH	07/01/21	06/30/22	500	500	500	-	-
VATI ADMIN	04/01/22	04/01/25	54,859	54,859	54,859	-	-
VATI PASS-THROUGH	04/01/22	04/01/25	1,750,000	-	-	1,750,000	-
LEGISLATIVE LIAISON	07/01/21	06/30/22	102,981	88,026	88,026	14,955	-
VAPDC-ED	07/01/21	06/30/22	52,440	52,440	52,440	-	-
SOLID WASTE	07/01/21	06/30/22	20,260	20,260	20,260	-	-
AFFORDABLE HOUSING	07/01/21	06/30/22	4,500	4,500	4,500	-	-
RRBC	07/01/21	06/30/22	18,551	18,551	18,551	-	-
WIP PHASE IV	06/01/19	1231/21	58,000	58,000	58,000	-	-
WIP PHASE V	06/01/21	01/01/22	58,000	22,419	22,419	35,581	-
REGL HSG PLAN	07/01/21	06/30/22	20,000	20,000	20,000	-	-
MEMBER PER CAPITA	07/01/21	06/30/22	159,620	159,620	159,620	-	-
OFFICE LEASES - RENT	07/01/21	06/30/22	25,200	25,200	25,200	-	-
STANARDSVILLE TAP	04/06/15	10/01/20	36,500	7,751	31,250	5,250	-
VERP	07/01/21	10/30/21	17,500	11,146	11,146	6,354	-
VERP PASS-THROUGH	07/01/21	10/30/21	279,234	62,658	62,658	216,576	-
BLUE RIDGE CIGARATTE TAX BOARD	07/01/21	06/30/22	50,714	50,714	50,714	-	-
BLUE RIDGE CIGARATTE TAX PASS-THROUGH	07/01/21	06/30/22	1,143,844	1,143,844	1,143,844	-	-
BANK INTEREST	07/01/21	06/30/22	2,767	2,767	2,767	-	-
TOTAL			$ 6,010,708	$ 3,730,083	$ 3,771,474	$ 2,239,234	$ -

* Funds are available for completion of the project.

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COMPLIANCE

ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

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

To the Commissioners
Thomas Jefferson Planning District Commission
Charlottesville, Virginia

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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 and the aggregate remaining fund information of Thomas Jefferson Planning District Commission, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Thomas Jefferson Planning District Commission's basic financial statements and have issued our report thereon dated Draft, 2022.

Report on 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 opinion 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 or significant deficiencies may exist that were not identified.

Report on 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, 2022

ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants
CPAs | CONSULTANTS

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

Opinion on Each Major Federal Program

We have audited Thomas Jefferson Planning District Commission's compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Thomas Jefferson Planning District Commission and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Thomas Jefferson Planning District Commission's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Thomas Jefferson Planning District Commission's federal programs.

Report on Compliance for Each Major Federal Program (Continued)

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Thomas Jefferson Planning District Commission's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Thomas Jefferson Planning District Commission's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Thomas Jefferson Planning District Commission's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Thomas Jefferson Planning District Commission's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Thomas Jefferson Planning District Commission's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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.

Report on Internal Control over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2022

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

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	$ 799,359	$ 736,642
ARPA - HOME Investment Partnerships Program	14.239	N/A	30,381	-
Total Department of Housing and Urban Development			$ 829,740	$ 736,642
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	$ 150,439	$ -
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	FTA VA-80-0019-00	67,239	-
Total Department of Transportation			$ 217,678	$ -
Environmental Protecton Agency:				
Direct Payments:				
Chesapeake Bay Program	66.466	N/A	$ 46,955	$ -
Department of Agriculture:				
Direct Payments:				
Rural Housing Preservation Grants	10.433	N/A	$ 137,956	$ 115,899
Department of Homeland Security:				
Pass-Through Payments:				
Virginia Department of Housing and Community Development				
Broadband Grant	97.039	Not Available	$ 54,859	$ -
Department of Homeland Security:				
Pass-Through Payments:				
Virginia Department of Emergency Management				
Hazard Mitigation Grant	97.039	Not Available	$ 32,451	$ -
Total Expenditures of Federal Awards			$ 1,319,639	$ 852,541

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

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, 2022. 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	$	736,642
10.433	Rural Housing Preservation Grants		115,899
	Total	$	852,541

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	$	217,678
HOME Department of Housing and Urban Development		829,740
Other Governmental Funds		272,221
Total primary government	$	1,319,639
Total federal expenditures per the Schedule of Expenditures of Federal Awards	$	1,319,639

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

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
14.239	HOME Investment Partnerships 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.

Zion Crossroads Gateway Plan

1

Project Background

- Gateway Plan development funded through the Thomas Jefferson Planning District Commission's Rural Transportation Work Program
- Technical consultants were retained through VDOT
- Study area defined by local government staff from both localities

2

Gateway Plan Objectives

- Unified vision for Zion Crossroads area shared between Fluvanna and Louisa Counties
- Identify solutions to manage development pressure in area
- Establish Zion Crossroads as an area where people can:
  - Live
  - Work
  - Play
  - Shop

3

Process for Gateway Plan Development

- Limited public engagement for the development of the gateway plan due to recent update of the Louisa County Comprehensive Plan when this process began
- Survey in Fluvanna County to receive similar feedback on desired development of area
- Review of previous plan development
- Existing conditions assessment
- Stakeholder group meetings with local staff to develop recommendations
- Specific transportation improvement recommendations developed by Kittelson & Associates, Inc.

4

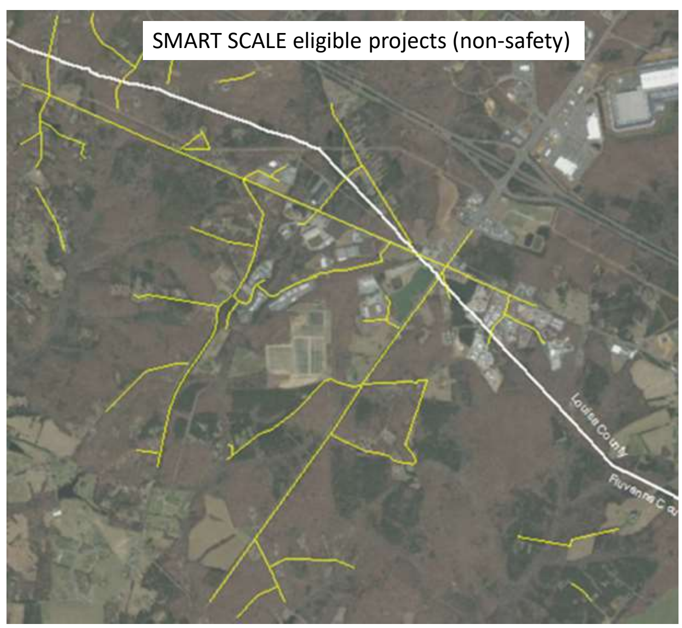
Area Goals

1. Establish Zion Crossroads as a mixed-use center that is an attractive gateway both between Fluvanna and Louisa Counties and for visitors traveling into the area.
2. Develop a framework to establish a unified sense of place for the Zion Crossroads Development Area that can be implemented by both localities.
3. Identify opportunities to develop a robust, integrated transportation network to support continued commercial development.
4. Create a walkable community by incorporating pedestrian- and bike-friendly design principles in both land use and transportation planning decisions.
5. Identify gaps in facilities and services that would enhance the sense of community.
6. Prevent growth from impeding the character of the Green Springs Historic District.

5

Mixed-use Center and Gateway

- Establish the Louisa County portion of Zion Crossroads as an Urban Development Area
- Louisa County currently only eligible for SMART Scale projects that meet a safety need identified in the statewide transportation plan
- UDA establishment will increase the number of projects that would be eligible for SMART Scale funding
- This funding could support multi-modal infrastructure to implement desired growth goals



6

Transportation System Analysis

- Completed by Kittelson & Associates, Inc. under VDOT Contract
- Considered 19 intersections in defined Zion Crossroads area
- Public engagement included:
  - Virtual open house
  - Survey
  - Virtual webinar
  - Public meeting

7

System Analysis Process

- Evaluation of existing system conditions
- No-build analysis to future year of 2040
- Considered safety and operations at 19 intersections

Intersection		Level of Service			# Crashes 2014-2018
		AM	PM	SAT	
Sommerfield Business Park/US 15	Existing	B	C	C	0
	2040 No-Build	C	D	D	
Spring Creek Parkway/Stonegate Drive/US 15	Existing	C	D	D	0
	2040 No-Build	F	F	F	
Liberty Trail/US 15	Existing	C	D	E	7
	2040 No-Build	E	E	F	
Freedom Trail/US 15	Existing	C	C	C	0
	2040 No-Build	C	D	D	
Freedom Drive/US 15	Existing	A	B	B	2
	2040 No-Build	B	B	B	
Spring Creek Parkway/Camp Creek Parkway/US 15	Existing	**D**	**D**	**E**	**14**
	2040 No-Build	**F**	**F**	**F**	
Spring Creek Parkway/Wood Ridge Terrace	Existing	B	B	A	2
	2040 No-Build	B	B	B	
Camp Creek Parkway/Market Street	Existing	C	D	C	6
	2040 No-Build	C	C	D	
North DDI Ramp Terminal/US 15	Existing	C	C	C	20
	2040 No-Build	C	D	D	
South DDI Ramp	Existing	C	C	B	10
	2040 No-Build	B	C	C	
Crossing Pointe Drive/US 15	Existing	D	E	F	12
	2040 No-Build	F	F	F	
US 250/US 15	Existing	**C**	**C**	**C**	**21**
	2040 No-Build	**C**	**D**	**C**	
Starlite Park/US 15	Existing	C	C	B	4
	2040 No-Build	C	D	C	
Troy Road/Zion Station Court/US 250	Existing	B	B	B	6
	2040 No-Build	B	B	B	
Hunters Branch Road/US 250/Edgecomb Road	Existing	B	B	B	0
	2040 No-Build	B	B	B	
Better Living Drive/US 250	Existing	B	B	A	0
	2040 No-Build	B	B	A	
Zion Road/US 250	Existing	B	B	B	3
	2040 No-Build	B	B	B	
Zion Park Road/US 250	Existing	B	B	B	2
	2040 No-Build	C	C	C	
Poindexter Road/US 250	Existing	B	B	B	3
	2040 No-Build	C	B	B	

8

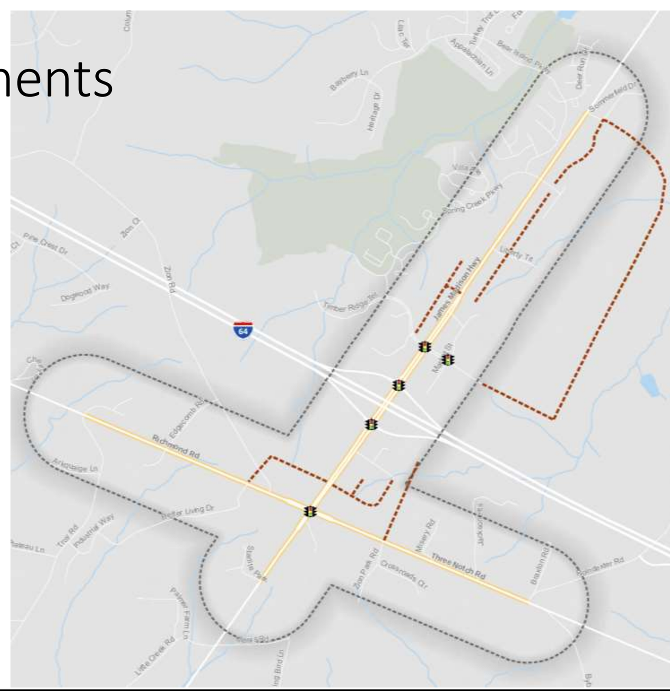
Intersection Improvement Needs

- High priority due to safety needs (eligible for SMART Scale funding):
  - US 250/US 15
  - Spring Creek Parkway/Stonegate Drive/US 15
- Mid-priority due to crash incidences and operational deficiencies:
  - Spring Creek Parkway/Stonegate Drive/US 15
  - Liberty Trail/US 15
  - Crossing Pointe Drive/US 15
  - Poindexter Road/US 250

9

System-wide Improvements

- Multi-modal infrastructure
  - Shared use path along east side of US 15
  - Transit stops along Wood Ridge Terrace and Market Street
- New roadway connections
  - Help offload traffic from US 15
  - Desirable routes for bike/ped traffic



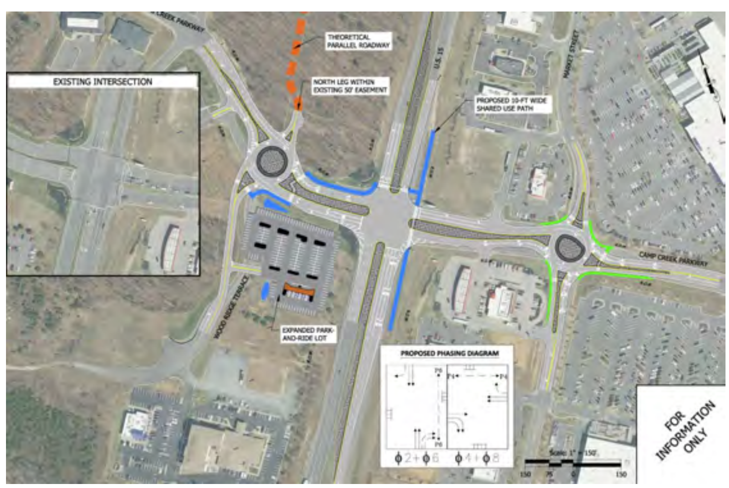
10

Intersection Improvements: Alternatives Analysis

- Determine available solutions
- Use screening tools to estimate impacts of different improvements on intersection safety and operations (VJuST)
- Estimated impacts for potential improvements at each intersection are evaluated (based on 2040 traffic volume forecasts)
- Outputs from different scenarios are compared to determine most effective solutions
- Final recommendations consider land use and growth contexts

11

Recommendation: Bowtie Intersection at Spring Creek Parkway/ Camp Creek Parkway/ US 15

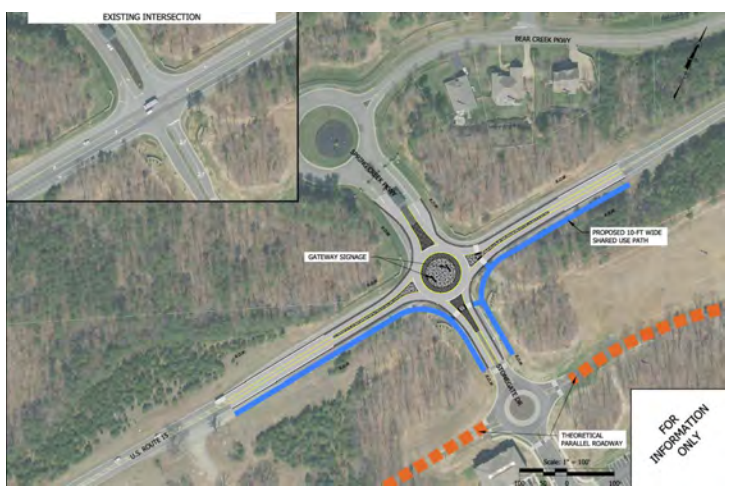


12

Recommendation: Roundabout at US 15/US 250

13

Recommendation: Roundabout at Spring Creek Parkway/Stonegate Drive/US 15



14

Recommendation: Roundabout at Liberty Trail/US 15

15

Recommendation: Roundabout at Crossing Pointe Drive/US 15

16

Recommendation: Westbound Right-Turn Lane from US 250 onto Poindexter Road

17

What now?

- Information for use by Fluvanna and Louisa County to inform decision-making around policy and funding application
  - SMART Scale applications
  - Comprehensive Planning
    - Designation of growth areas
    - Development of growth area goals
  - Evaluate policies to implement goals
    - Ordinance review

18

Regional Transit Vision

REGIONAL TRANSIT VISION FOR THE CHARLOTTESVILLE AREA

TJPDC Commission
December 1, 2022

1

Project Overview/ Process

- Collaborative effort to evaluate and establish a clear long-term vision for transit service in the region
- Led by the TJPDC and funded in part by DRPT and the local jurisdictions

Assess
- Existing System
- Regional Land Use
- Transit Market Potential

Identify
- Goals
- Values
- Priorities

Engage
- Solicit Community and Stakeholder Input

Develop and Evaluate
- Draft Network and Corridor Level Improvements

Recommend
- Final Regional Transit Vision and Priorities

2

Engagement Activities

- Website
- Surveys
  - Social Pinpoint mapping
  - Online and paper
  - 1,400 total responses
- Mailers
- Focus Groups
- Targeted in-person outreach
  - Transit Center
  - Soul of C'ville
- Five stakeholder workshops

Extra Engagement Efforts

- Stakeholders requested more engagement with transit riders, people of color, or people in need.
- TJPDC staff put in extra effort to engage these groups
  - Five Focus Groups with targeted stakeholders to include perspectives from low-income residents, older adults, people with disabilities, and people with limited English proficiency
- Ongoing Stakeholder Coordination with various groups to collect feedback and spread the word including IMPACT C'ville, Piedmont Housing Alliance (PHA), Community Climate Collaborative (C3), Piedmont Environmental Council (PEC), Jefferson Area Board for Aging (JABA), Sin Barreras, First Baptist Church, and UVA Hospital and Sentara.
- Numerous Presentations by the project team to elected bodies and stakeholder groups.
- Mailing and notices targeted to neighborhoods with high need and high transit use.
- Final survey respondents were 25% low income, 50% people of color, and 16% had no vehicle at home.

Engagement

What did we hear?

- Equity, climate change, and multi-modal access were top priorities
  - Led to the Guiding Principles of the Vision Statement
- Waiting is a major burden, it takes too long to use transit, evening and weekend service is inadequate
  - Led to network recommendations to improve these factors
- Limited times for service in rural areas is a major barrier
  - Led to network recommendations for 7-day per week Circulator service

Final Transit Vision Report

REGIONAL TRANSIT VISION FOR THE CHARLOTTESVILLE AREA

What is the Final Transit Vision?

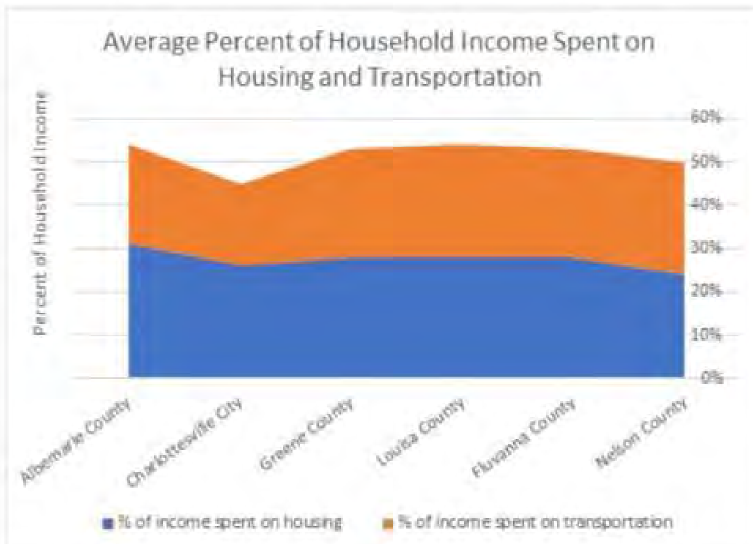
The Final Transit Vision Plan includes

- **Why** the region needs a Transit Vision
  - Benefits of Transit and Current Transit Limitations
- **The Vision** for Improved and Expanded Transit in the Region
  - Goals and objectives for improving service, land use policies, better communication and coordination, investing in facilities
- **Assessment of Markets and Needs** for Transit in the Region
- **Networks** that Implement the Vision
  - Unconstrained Network that fully implements the Vision
  - Constrained Network that moves the region toward the Vision
- **Engagement** process and feedback that guided the Vision
- **Next Steps** to Implement the Vision

7

Why Invest in Transit?

Transportation costs are high in our region.



8

Why Invest in Transit?

Jurisdiction	% People in Poverty	% Households Without Vehicles	Median Household Income	% of Income Spent on Transportation	Average Household VMT	Tonnes of GHG from Auto Use by Avg HH
Buckingham	16%	6%	$48,600	26%	24,500	10.24
Fluvanna	8%	2%	$78,900	25%	24,600	10.35
Greene	10%	3%	$67,300	25%	24,700	10.78
Louisa	11%	5%	$67,000	26%	25,700	10.76
Nelson	12%	6%	$62,200	26%	24,800	9.5

Transportation costs are high in our region.

9

Geometry bats last

Bus | Private Car | Uber, Lyft, etc.

Improved Transit Helps with Many Needs

Good bus service helps with many problems.

– Climate
– Equity / Social Justice
– Access to opportunity

Social Safety Net
Transit can help meeting the needs of people in situations of disadvantage, with access to essential services and jobs, or alleviate social isolation by providing a basic affordable transportation option.

Economic Opportunity
Transit can give workers access to more jobs; businesses access to more workers; and students more access to education and training.

Climate and Environmental Benefits
By reducing car trips, transit use can reduce air pollution and greenhouse gas emissions. Frequent transit can also support compact development and help conserve land.

Congestion Mitigation
Transit carries more people than cars; transit use can mitigate traffic congestion by reducing Vehicle Miles Traveled (VMT). This is especially important in areas with high jobs-housing imbalances and a preponderance of long commutes.

Health
Transit can support physical activity. This is partly because most riders walk to their bus stop, but also because riders will tend to walk more in between their transit trips.

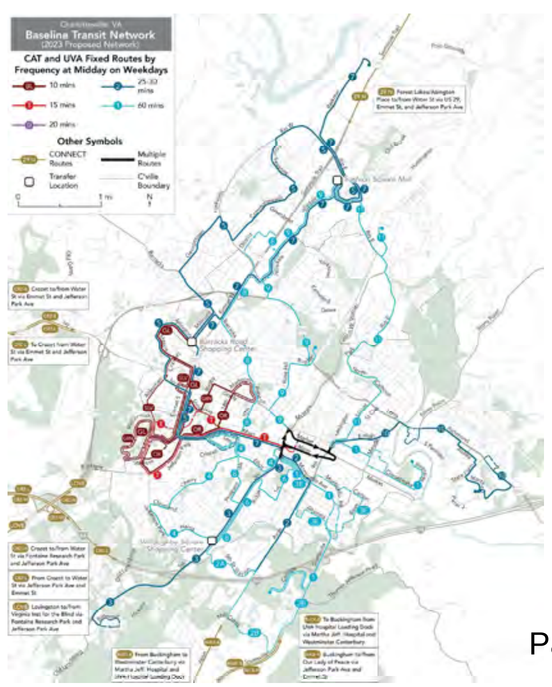
Personal Liberty
By providing people the ability to reach more places than they otherwise would, a transit system can be a tool for personal liberty, empowering people to make choices and fulfill their individual goals.

Today's Service Is Limited

Trolley and UVA services are the only frequent services in the area.

All other routes are every 30 or 60 minutes most of the day.

Limited evening and weekend service.



Existing Circulator Services

Existing Regional Network

Hours of Service per Jaunt service

High service (8+ hours/day) | Moderate service (4-8 hours/day) | Limited service (0-4 hours/day) | No service

Service	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Albemarle County Demand Response	10am-2pm	10am-2pm	10am-2pm	10am-2pm	10am-2pm		
Lovingston Circulator	8am-4pm	8am-4pm					
Fluvanna County Circulator	8:30am-4pm		8:30am-4pm		8:30am-4pm		
Louisa County Circulator	6am-5pm	6am-5pm	6am-5pm	6am-5pm	6am-5pm		
Greene County Circulator	8:30am-5pm	8:30am-5pm	8:30am-5pm	8:30am-5pm	8:30am-5pm		
Buckingham County (No Circulator)							

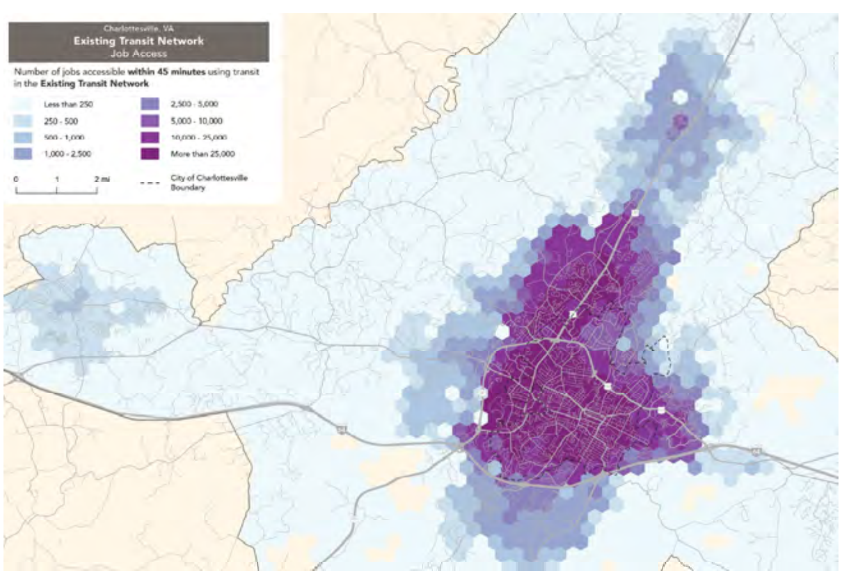
Where could I be soon? From Fashion Square, what can I reach in 45 min?

27,900 Jobs | 19,100 Residents

in 45 minutes

- By car it's possible to reach nearly 95,000 jobs.
- Someone relying on transit can reach only 29% of those jobs

Average resident can reach 16,200 jobs by transit in 45 minutes.



Someone relying on transit can reach only 17% of jobs that are reachable by car in the same amount of time.

How Can the Region Improve?

REGIONAL TRANSIT VISION FOR THE CHARLOTTESVILLE AREA

16

Bus service is Key to the Solution

The fastest, most effective way to make transit useful to more people in more situations.

- –Low capital cost
- –Fast implementation

Useful transit → higher ridership.

Useful transit → support for more sustainable land use.

- **Climate solution**
- **Equity solution**
- **Access solution**

Can scale to cover most of a region, reaching almost everyone.

Vision Statement And Guiding Principles

Proposed Vision Statement:

Develop, design, and provide transit in the region in a manner that reflects a collaborative, inclusive and equitable process, representing needs in both urban and rural areas. This transit system expands opportunities for all residents (Equity), reduces reliance on automobiles (Multi-modality), and helps protect the environment (Climate Change Mitigation).

Goals and Objectives

- Goal 1—Enhance
  - Provide high quality and high frequency transit options in the busiest parts of the region
- Goal 2—Expand
  - Expand the region's transit service to more neighborhoods, towns, and places and increase basic transit connectivity
- Goal 3—Connect
  - Promote efficient and attractive multimodal connectivity for seamless regional travel
- Goal 4—Collaborate
  - Improve internal and external communication with the transit agencies and with local governments to increase transit supportive land use decisions
- Goal 5—Improve Equity
  - Improve transit access for people with low household incomes, limited physical mobility, or lack of access to automobiles
- Goal 6—Grow Equitably
  - Create a strong linkage between transit and compact, walkable, robust transit-supportive and equitable land use with safe access/egress conditions
- Goal 7—Support
  - Enhance the region's economy and economic well-being of its residents by improving access to employment opportunities and community services
- Goal 8—Sustainability/Climate
  - Minimize the environmental impact of the region's transportation system

19

Vision Networks

REGIONAL TRANSIT VISION FOR THE CHARLOTTESVILLE AREA

20

What are these two Networks?

Two Vision Networks to show how expanded transit improves the lives of people in the region

Unconstrained Network

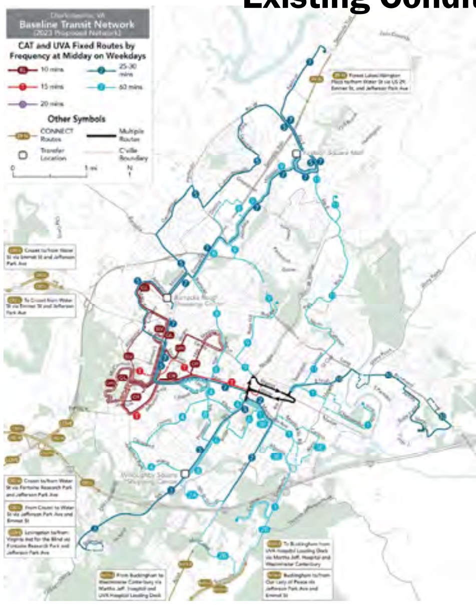
- What would you do if the region could build a network to meet its land use, climate, and other policy goals?
- No defined limit on the funding of this vision concept
- Total estimated annual cost would be about $70 million per year.

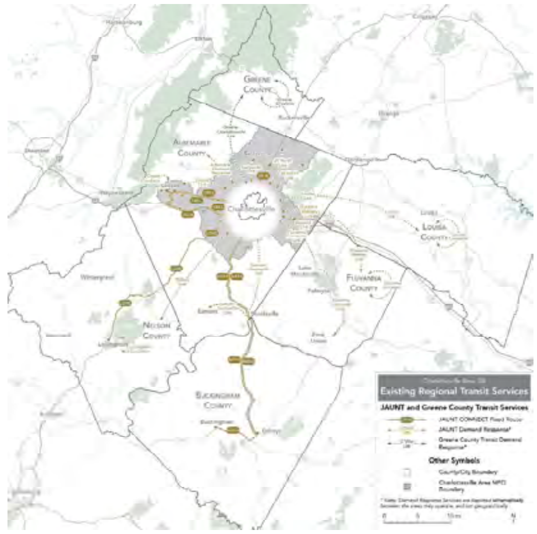
Constrained Network

- For purposes of estimating a possible expanded network this concept assumes regional funding sources similar to the Central Virginia Transportation Authority
- Most of this regional funding goes to transit
- Assumes about $26 million in regional funding for transit.
  - Assumes new regional dollars replace some local funding for transit
  - $9.5 million from Federal and State funding
  - Total of $35.5 million budget (in current dollars) per year
    - Pre-pandemic budgets were about $19.5 million per year across CAT and JAUNT

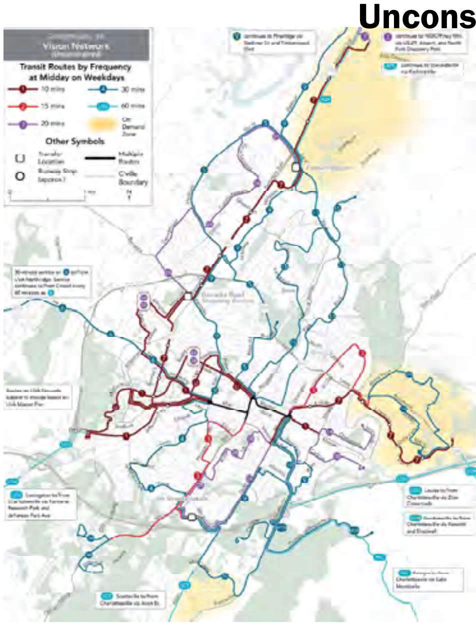
21

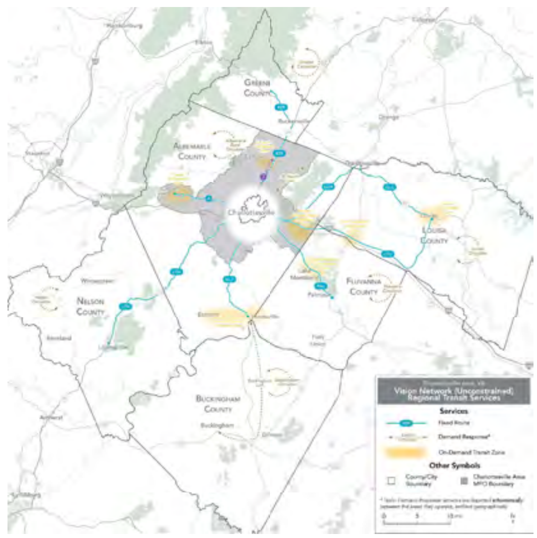
Existing Conditions/Baseline Network



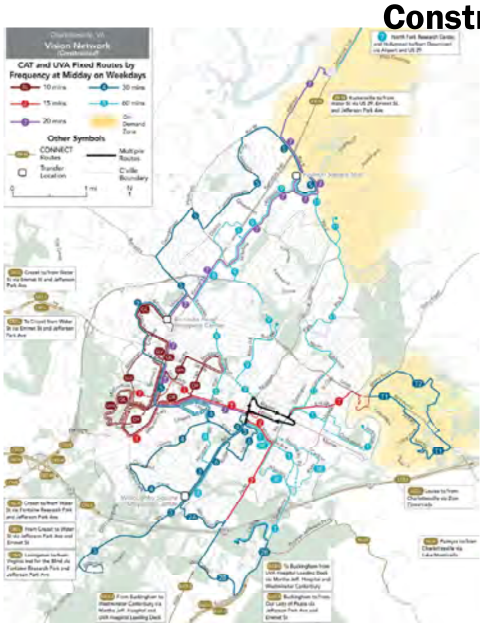


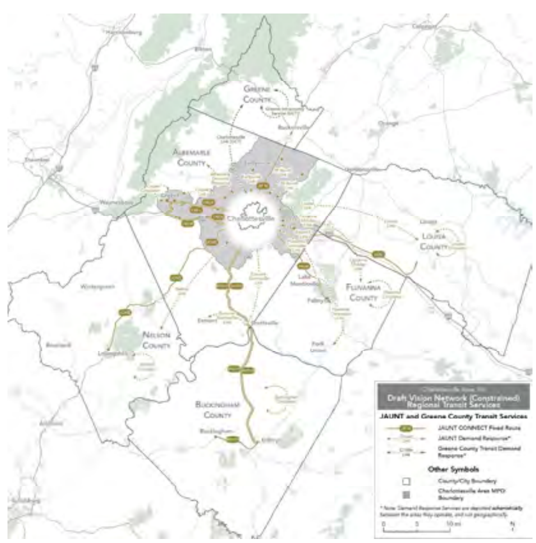
Unconstrained Network

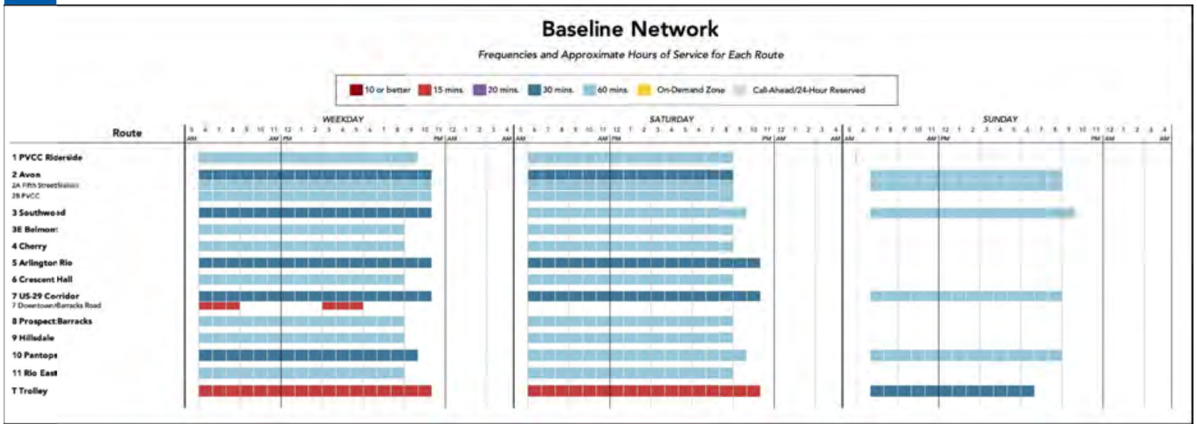


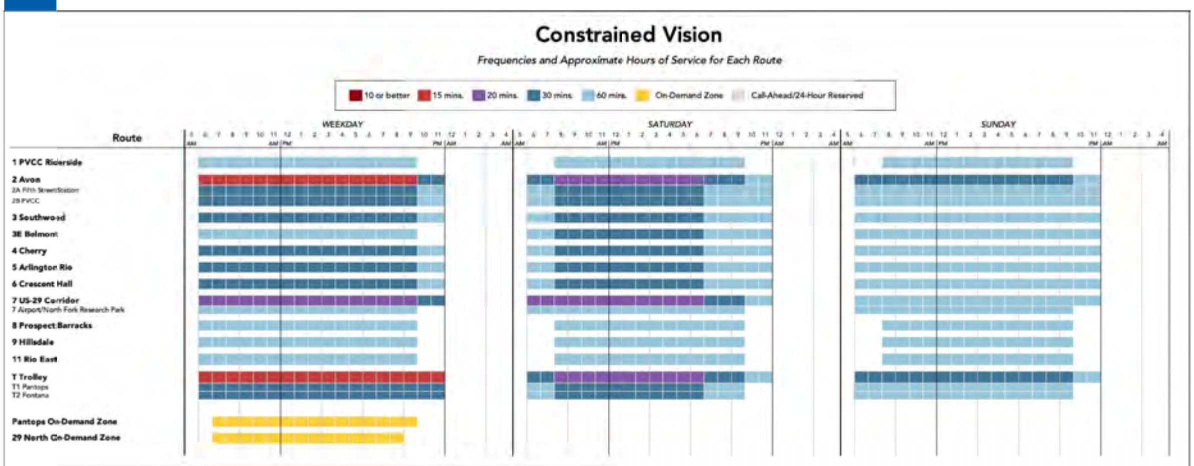


Constrained Network









Evening and weekend service is critical to retail, service, and hospital workers.

Constrained Vision Circulator Services

Constrained Regional Network

Hours of Service per Jaunt service

High service (8+ hours/day) | Moderate service (4-8 hours/day) | Limited service (0-4 hours/day) | No service

Service	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Albemarle County Rural Circulator	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm
Lovingston Circulator	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm
Fluvanna County Circulator	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm
Louisa County Circulator	6am-7pm	6am-7pm	6am-7pm	6am-7pm	6am-7pm	6am-7pm	6am-7pm
Greene County Circulator	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm
Buckingham County Circulator	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm	7am-8pm

Where could I be soon?

From
Fashion Square Mall
in the
Baseline Network
on weekdays at noon,
using transit, you can reach

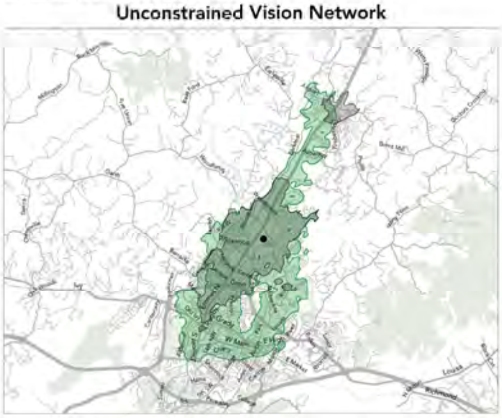
27,900 Jobs	19,100 Residents

in **45 minutes**

Where could I be soon?

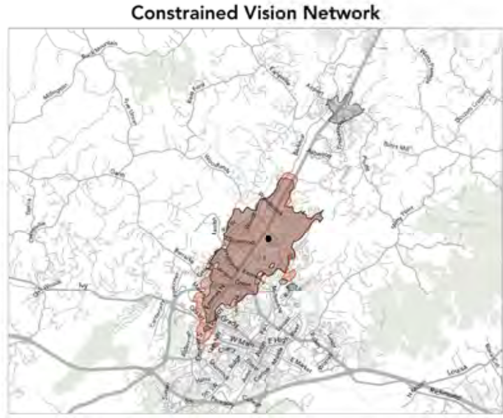
How far can I travel in **45 minutes** from
Fashion Square Mall
on Weekdays at noon in the:

Unconstrained Vision Network



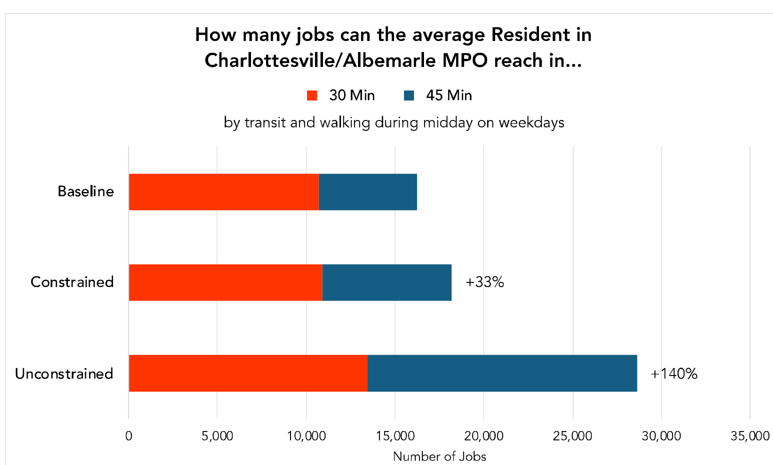
	Change	% Change
Jobs	+34,000	+122.0%
Residents	+32,100	+168.0%

Constrained Vision Network



	Change	% Change
Jobs	+1,700	+6.0%
Residents	+2,800	+15.0%

Change in Jobs Reachable



Next Steps

REGIONAL TRANSIT VISION FOR THE CHARLOTTESVILLE AREA

31

Implementing the Vision

Key Next Steps

- Transit Governance Study
- Communication and organizing on Regional Authority
- Long-term land use planning coordination
- Workforce development for operations and maintenance staff
- Implement guidelines for tracking service improvements
- Build consensus around BRT corridor improvements

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REGIONAL TRANSIT VISION FOR THE CHARLOTTESVILLE AREA

Open Discussion and Questions

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THOMAS JEFFERSON PLANNING DISTRICT COMMISSION (TJPDC)
Minutes, October 6, 2022

COMMISSIONERS PRESENT	IN PERSON	REMOTE	STAFF PRESENT	IN PERSON	REMOTE
City of Charlottesville			Christine Jacobs, Executive Director	x	
Michael Payne	x		David Blount, Deputy Director/Legislative Director	x	
Liz Russell	x		Don Reed, Finance Director		
Albemarle County			Ruth Emerick, Chief Operating Officer	x	
Ned Gallaway, Chair	x		Sandy Shackelford, Planning/Transportation Director		
Jim Andrews	x		Ian Baxter, Planner II	x	
Fluvanna County			Lucinda Shannon, Senior Regional Planner		
Tony O'Brien, Vice Chair	x		Sara Pennington, TDM/Rideshare Program Manager		
Keith Smith, Treasurer	x		Gretchen Thomas, Administrative Assistant		
Greene County			Isabella O'Brien, Planner I		
Dale Herring	x		Ryan Mickles, Planner III		
Andrea Wilkinson	x		Lori Allshouse, Program Director - VATI		
Louisa County			Brandon Boccher, PT Housing Grant Administrator		
Rachel Jones	x		**GUESTS/PUBLIC PRESENT**		
Tommy Barlow	x				
Nelson County					
Jesse Rutherford	x				
Ernie Reed	x				

1. CALL TO ORDER:

The Thomas Jefferson Planning District Commission (TJPDC) Commission Chair, Ned Gallaway, presided and called the meeting to order at 7:00 pm. New Commissioner Liz Russell was introduced by Ned Galloway. Ruth Emerick took attendance by round table introductions 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. **Central Virginia Regional Housing Partnership Update**

The Central Virginia Regional Housing Partnership (CVRHP) was established in 2019 and is made up of appointed representatives from our six member jurisdictions and private, nonprofit and citizen stakeholders, to include representatives from UVA, workforce development, public health, and public transit. Staff updated the Commission on the recently completed strategic plan, current initiatives, and an upcoming, in-person Housing Summit to be held on March 24, 2023 at the Omni Charlottesville, hosted by the CVRHP.

b. **Virginia Housing Development Grant Update**

The TJPDC was awarded $2 million from Virginia Housing to develop a minimum of 20 affordable housing units throughout the region. Three sub-recipients (Virginia Supportive Housing, Habitat for Humanity [Charlottesville, Piedmont, Fluvanna], and the Charlottesville Redevelopment Housing Authority) were awarded gap funding to complete approximately 160 total units. Staff gave an update on the number of units completed in each jurisdiction to date.

4. CONSENT AGENDA: Action Items

a. **Minutes of September 1, 2022 Meeting**

Motion/Action: On a motion by Jesse Rutherford, seconded by Dale Herring, the Commission unanimously approved the meeting minutes as presented.

b. **Monthly Financials Reports**

Motion/Action: On a motion by Keith Smith, seconded by Andrea Wilkinson, the Commission unanimously approved the monthly financial reports as presented.

5. NEW BUSINESS:

a. **Letter of Support Request – Greene County – Building Resilient Infrastructure and Communities (BRIC) Grant**

BRIC is a competitive FEMA grant (through VDEM) to support states, local communities, tribes, and territories for hazard mitigation projects that aim to reduce the risk from disasters and natural hazards. Greene County staff have asked the Commission for their support for a grant to construct a pumped storage reservoir and water treatment plan to mitigate future droughts and secure safe drinking water for the community.

Motion/Action: On a motion by Dale Herring, seconded by Andrea Wilkinson, the Commission unanimously supported Greene County's BRIC grant application to FEMA.

b. FY23 Commonwealth of Virginia Financial Assistance Contract (DHCD) and FY23 Work Plan

The TJPDC receives annual funding from the state through the Department of Housing and Community Development (DHCD). Staff gave a brief update on the activities highlighted in the submitted FY22 annual report, as well as on the status of the FY23 contract with DHCD and quarterly payments from the state.

c. FY24 Projected Operating Budget

The draft FY24 Projected Operating Budget was reviewed by the Executive/Finance Committee in August and recommended to the Commission for review in the September 1, meeting. The FY24 Projected Budget is balanced with $45,438,497 in revenues and $45,438,497 in expenses, with the assumption of only known revenue sources and expenses. It includes a two-cent increase in the per capita rate (to $0.64) as approved by the Commission in the September meeting.

6. RESOLUTIONS:

a. Resolution Approving the Fiscal Year 2024 TJPDC Projected Budget

Motion/Action: On a motion by Jesse Rutherford, seconded by Tony O'Brien, the Commission unanimously approved the resolution adopting the FY24 TJPDC projected budget.

7. EXECUTIVE DIRECTOR'S REPORT:

Monthly Report: Christine Jacobs gave an update on the TJPDC's efforts to fill three open positions. Updates were given on the TJPDC's programs. Staff, along with co-applicant Firefly, prepared and submitted a $13 million 2023 VATI grant application for work to be completed on behalf of Albemarle, Greene, Cumberland, and Madison counties. Staff also submitted an application for Virginia Eviction Reduction Pilot (VERP) 3.0 funds on September 16th. The Central Virginia Regional Housing Partnership held its quarterly meeting on September 28th and will hold an in-person Regional Housing Summit March 24, 2023 at the Omni Charlottesville. Staff will meet with each local jurisdiction to receive direction on how HOME-ARP funds will be committed, and then will prepare the required annual action plan. Staff submitted a nearly $1.1 million application to USDOT for the Safe Streets and Roads for All grant program to develop a comprehensive safety action plan for each member jurisdiction. The CA-MPO is undertaking an update to the Long-Range Transportation Plan. The Regional Transit Vision plan draft was delivered to staff for a first round of suggested revisions/additions. Staff submitted priority regional activities for the Watershed Improvement Program. A Request for Proposals was issued for a consultant to complete a Comprehensive Economic Development Strategy (CEDS) for Region 10 and Region 9, with proposals due October 14th.

8. <u>OTHER BUSINESS:</u>

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

b. Items for Next Meeting – November 3, 2022

i. Annual Financial Audit Report Acceptance
ii. Quarter One Financial Report (July-Sept)
iii. Regional Transit Governance Study Presentation

<u>ADJOURNMENT</u>:

Motion/Action: On a motion by Jesse Rutherford, seconded by Tony O'Brien, the Commission unanimously voted to adjourn the October 6, 2022 Commission meeting at 8:45 pm.

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

THOMAS JEFFERSON PLANNING DISTRICT COMMISSION

Quarterly Update on Projects and Activities

July through September 2022

Environmental

Hazard Mitigation Plan: TJPDC works with the Federal Emergency Management Agency (FEMA), the Virginia Department of Emergency Management (VDEM), and local emergency managers to develop and maintain a regional Natural Hazard Mitigation Plan on behalf of all localities in the region. The Plan documents current natural hazard risk and vulnerability and allows localities to plan for mitigation efforts over the next five years. Adoption of the plan allows localities to access certain federal funding sources.

- After a public comment period in June, staff submitted the draft plan to VDEM, which approved it with no required revisions. The plan then went to FEMA, which requested various revisions which staff is addressing. Following FEMA approval, staff will work with localities to begin the formal adoption process.

Watershed Implementation Plan: The TJPDC, pursuant to a contract with the Virginia Department of Environmental Quality (DEQ), collaborates with DEQ and other partners to provide educational resources and technical assistance related to the Watershed Implementation Plan to the local governments of Albemarle, Charlottesville, Fluvanna, Greene, Louisa and Nelson and regional stakeholders, in an effort to reduce loads of nitrogen, phosphorus, and sediment for the Chesapeake Bay TMDL.

- TJPDC submitted the 2023 WIP Scope of Service to DEQ, which includes goals to further implementation of best management practices across the district's non-MS4 localities (Fluvanna, Greene, Louisa and Nelson) through the development of BMP projects and cost assessments, grant assistance, and updating the environmental portions of planning efforts.
- TJPDC staff, in conjunction with the Rivanna Education Stormwater Partnership, developed an infographic and brochure on installing your own rain barrel.
- Staff is working toward earning the Chesapeake Urban Stormwater Professional Training Certificate.

Rivanna River Basin Commission (RRBC): The RRBC, formed in 2007 as a result of state enabling legislation and whose members are Albemarle, Fluvanna and Greene Counties and the City of Charlottesville, recommends programs for the enhancement of the water and natural resources of the Rivanna River and its watershed.

- The RRBC has begun website updates as described in its strategic workplan, to include documentation of planning efforts about historical, cultural, and artistic works as they relate to the Rivanna. Suggestions for materials for inclusion can be shared with iobrien@tjpdc.org.

- Staff planned and coordinated the 7th RRBC Annual Conference, held September 29th at the Lewis and Clark Exploratory Center. Speakers discussed the topics of environmental justice and solar planning. The conference recording and materials are available on the RRBC website.

Housing

Housing Development Program: In July 2021, the TJPDC was awarded $2 million from Virginia Housing to work with community partners to develop 20 new housing units in the TJPDC region. This was part of $40 million committed to all 21 Virginia PDCs for new housing initiatives.

- The TJPDC is funding affordable housing development in all localities in the planning district with Habitat for Humanity of Greater Charlottesville, Fluvanna, and Piedmont, as well as the Charlottesville Redevelopment & Housing Authority and Virginia Supportive Housing. In total, $1.8 million will be leveraged to develop 160 new affordable housing units.
- Last quarter, five units were completed; this includes four in the City of Charlottesville and one in Fluvanna County. These units will be sold to families making at most 60% area median income.

Central Virginia Regional Housing Partnership (CVRHP): The TJPDC has been partnering the past four years with all of the region's localities, as well as the private and nonprofit sectors, as part of the CVRHP. It serves as serves as an official advisory board to the TJPDC charged with enhancing regional coordination and effectiveness in addressing the unmet housing needs in the region.

- The CVRHP formally adopted a five-year strategic plan at its quarterly meeting in June. Staff recently has been preparing to implement the plan, which focuses primarily on the creation of housing resources for localities and stakeholders and the promotion of regional collaboration.
- In the coming months, newly-formed implementation committees will guide staff as the strategic plan moves from vision to action.
- The CVRHP is planning for an in-person housing event at the Charlottesville Omni in March, 2023.

Virginia Eviction Reduction Pilot (VERP): TJPDC administers an eviction reduction pilot (VERP) grant from the Department of Housing and Community Development (DHCD) to address and prevent evictions in Albemarle County and the City of Charlottesville.

- The TJPDC works with subgrantee Piedmont Housing Alliance to administer a $250,000 grant that funds two staff members at PHA (eviction prevention case manager and landlord mediator). The funding also provides direct financial assistance for community members at risk of eviction.
- The TJPDC maintains and organizes an advisory committee of local governments, housing providers, landlords, and other relevant parties to help support these efforts.
- Last quarter, the TJPDC and PHA submitted an application for continued funding for this program for the next two calendar years.

Thomas Jefferson HOME Consortium: TJPDC is the administrator for the first regional HOME Investment Partnership Consortium in Virginia. This program provides annual entitlement funding through the Department of Housing and Urban Development (HUD) for housing rehabilitation, down-payment assistance or new construction for qualifying households in all localities in the region.

- For Federal Fiscal Year 2021 (FFY21), the TJPDC has drawn nearly $190,000 in federal HOME funding that has been put toward 18 rehabilitation activities.
- The HOME Investment Partnership-ARP (HOME-ARP) is designated to support households and families that are experiencing housing instability. For FFY22, TJPDC is receiving over $2.4 million, the majority of which (nearly $2.1 million) will be split among the six participating localities in the consortium.

Housing Preservation Grant (HPG): TJPDC annually receives these funds that are an important supplement to the HOME program, providing additional dollars for rehabilitation projects in the counties of Albemarle (eligible rural areas), Fluvanna, Greene, Louisa and Nelson.

- Staff has supported the rehabilitation of 37 projects, utilizing over $133,000 in FFY21 HPG funding, over the past six months.
- The TJPDC was awarded HPG funds for FFY22, but the final amount has not been confirmed.

Legislative Services

Legislative Services Program: This long-standing program represents the interests and positions of the region's localities with state policymakers, producing a regional legislation program and advocating for locally-requested bills and budget amendments during the General Assembly session.

- Development of the 2023 Legislative Program got underway this quarter with the local governing bodies providing input into the program's content. Approval of the program by each local governing body is slated to occur in November.
- Various legislative meetings, as well as policy and workgroup meetings of VML and VACo were monitored. The Mayor & Chairs/CAOs quarterly meeting also was organized and held.

Local/Regional Support

The TJPDC supports the Counties of Albemarle, Fluvanna, Greene, Louisa, and Nelson, and the City of Charlottesville, by leading or managing various programs that benefit an individual locality or several/all localities in the region. This work currently includes the following:

Virginia Telecommunication Initiative (VATI): TJPDC is the grant administrator for the $287 million VATI broadband project, in cooperation with partner Firefly Fiber Broadband, which includes rural internet expansion in all TJPDC counties.

- TJPDC finalized contracts with both partner Firefly Fiber Broadband and grant funder Department of Housing and Community Development (DHCD).
- In September, TJPDC facilitated an initial stakeholder meeting for all 13 county partners; these meetings will be held quarterly throughout the project.

Blue Ridge Cigarette Tax Board (BRCTB): TJPDC provides administrative support to the Board, which includes four PDC localities (Albemarle, Charlottesville, Fluvanna and Greene) and four jurisdictions outside our region.

- On a monthly basis, TJPDC processes cigarette tax reports and remittances from distributors for the eight jurisdictions; about $250,000 in tax revenue is processed each month.
- TJPDC hired a compliance agent this past quarter and set in motion a process for on-site visits by the agent to retail establishments that sell cigarettes.

Comprehensive Economic Development Strategy (CEDS): TJPDC received a US EDA Economic Adjustment Assistance grant to fund development of a regional CEDS to benefit all TJPDC localities.

- TJPDC staff is convening a regional strategy committee to steer the project.

Transportation

Charlottesville-Albemarle MPO (CAMPO): This federally-required entity is responsible for carrying out ongoing, cooperative and comprehensive transportation planning and programming in Charlottesville and the urbanized area of Albemarle County. The MPO considers long-range regional projects and combines public input, technical data, and agency collaboration to develop forward-thinking solutions.

- The MPO Policy Board and Technical Advisory Committee received presentations on federal funding opportunities from the Association of MPOs at their meetings in July, and formally kicked off the next five-year update to the Long-Range Transportation Plan at their September meetings.
- Staff submitted eight SMART SCALE applications for Round 5. Four applications were for projects identified by the CAMPO, and four projects were submitted by the TJPDC on behalf of Albemarle County.

Regional Transit Partnership (RTP): The RTP serves as an official advisory board, created by Charlottesville, Albemarle, UVA, and JAUNT, to provide recommendations to decision-makers on transit-related matters.

- The Regional Transit Vision Plan is a 28-month, $350,000 project supported by the Department of Rail and Public Transportation (DRPT), Charlottesville, Albemarle and TJPDC. It is working to establish a single, unified, long-term vision for transit service in the Charlottesville area.
- A Regional Transit Governance Study is seeking to gain consensus and develop a regional body to collect and distribute funds for transit. This $150,000 project is supported by the same entities.

Safe Streets and Roads for All: The region's six member localities supported, and pledged local funds toward a required match for, the TJPDC's submittal of a multi-jurisdictional application through the federal Safe Streets and Roads for All Discretionary Grant Program to develop a Comprehensive Safety Action Plan for each locality in the region.

Rural Transportation Program: This program started in 1993 as a cooperative forum for transportation planning in the counties of Albemarle (rural areas), Fluvanna, Greene, Louisa and Nelson. The program provides local planning assistance to the rural governments, maintains the Rural Long-Range Transportation Program, and assist with the localities with other transportation needs.

- TJPDC staff completed the final draft of the Zion Crossroads Gateway Plan for Fluvanna and Louisa Counties.
- TJPDC staff presented findings and recommendations from the Stanardsville and Scottsville Pedestrian and Bicycle Infrastructure Assessments to the Greene County Planning Commission and Stanardsville Town Council, respectively, in September.
- The Rural Transportation Advisory Committee met in July and September and discussed federal transportation grant opportunities and the benefits of leaving rural roads unpaved.

RideShare: RideShare is a TJPDC program that works to reduce traffic congestion and increase mobility throughout the region's localities by providing free carpool matching and vanpool coordination and operating a Guaranteed Ride Home Program to provide free rides home in an emergency. RideShare's "Rides and Rewards" app can also be used for transit trip planning and has incentives for commuters to share the ride.

- The RideShare Program Manager attended the Association for Commuter Transportation annual conference, conducted quarterly Park and Ride inventory in the region, and coordinated with Commute Enterprise for vanpools in the region.
- RideShare celebrated Discover Transit Month in September and the first successful year of the Afton Express Commuter Bus.

Thomas Jefferson Planning District Commission

Regional Vision ▪ Collaborative Leadership ▪ Professional Service

November 3, 2022

The Honorable Elizabeth B. Bennett-Parker
107 South West Street, #152
Alexandria, VA 22314

Dear Delegate Bennett-Parker:

The Thomas Jefferson Planning District Commission (TJPDC) greatly appreciates your efforts this past year to seek and secure additional flexibility in the use of electronic meetings by governing and other public bodies at the local and regional level. At its meeting held on this date, the TJPDC unanimously endorsed this letter to communicate to you our support for further flexibility for local governments to use electronic meetings. Our local governments have seen firsthand that electronic meetings have increased participation by members of the public, removing such barriers as transportation and childcare, and we believe that has led to a more equitable, accessible and transparent government. The making of public policy is enhanced when residents with diverse voices and experiences can participate in their government, either by attending a meeting or through direct service on a board, committee or commission.

We also want to note, in particular, that all of our jurisdictions have advisory boards or committees to which the local governing body appoints local residents. Accordingly, we support your efforts to allow such bodies to be free of restrictions on the number of virtual meetings they can hold in a given year. Increased flexibility would help these local advisory bodies to be more effective or to respond to unexpected issues that may arise, while maintaining current meeting notice requirements.

Our bottom-line request is simple: that local governments be given the authority to determine how our public bodies use electronic meetings, all while ensuring that public notice and transparency requirements are met. Being allowed to do so can be a benefit for the public at large and for citizen participation, as well as the public body, all while meeting the Freedom of Information Act's goal of promoting "an increased awareness by all persons of government activities and afford every opportunity to citizens to witness the operations of government."

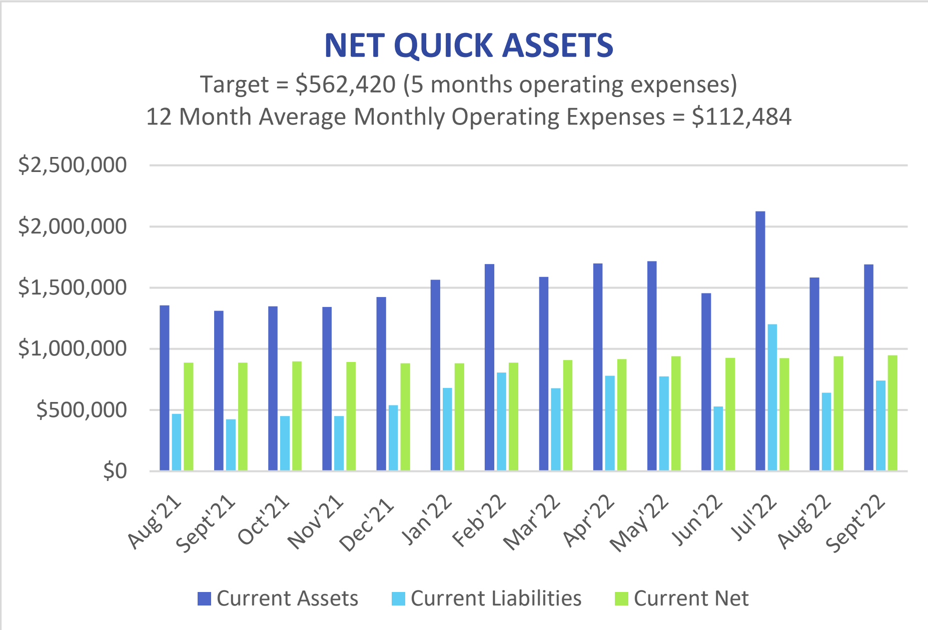
Again, we thank you for your efforts and appreciate your consideration of our position and recommendations as you press forward with legislation in the coming General Assembly session. Thank you.

Sincerely,

Ned Gallaway, Chair
Thomas Jefferson Planning District Commission

cc: TJPDC Legislators

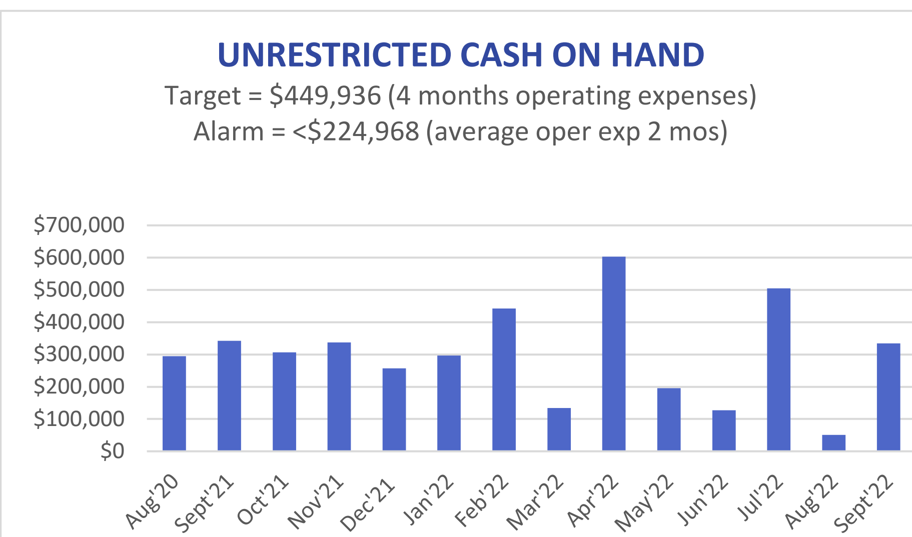
FY 23 FINANCIAL DASHBOARD
Through September 2022



MONTHLY NET QUICK ASSETS

Aug'21 = $886,917
Sept'21 = $886,391
Oct'21 = $897,702
Nov'21 = $892,289
Dec'21 = $882,982
Jan'22 = $883,614
Feb'22 = $887,621
Mar'22 = $908,525
Apr'22 = $917,249
May'22 = $940,919
Jun'22 = $926,324
Jul'22 = $924,190
Aug'22 = $940,983
Sept'22 = $948,946

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. As of the end of September 2022, the TJPDC had 8.44 months of operating expenses. The rolling twelve-month average operating expenses increased to $112,484. The 3-month average of expenses is $125,582. Actual operating expenses for September were $117,171 compared to $151,320 in August, primarily due to the purchase of a vehicle for the cigarette tax compliance work in August. Capital reserves = $948,946 - $562,420 = $386,526.



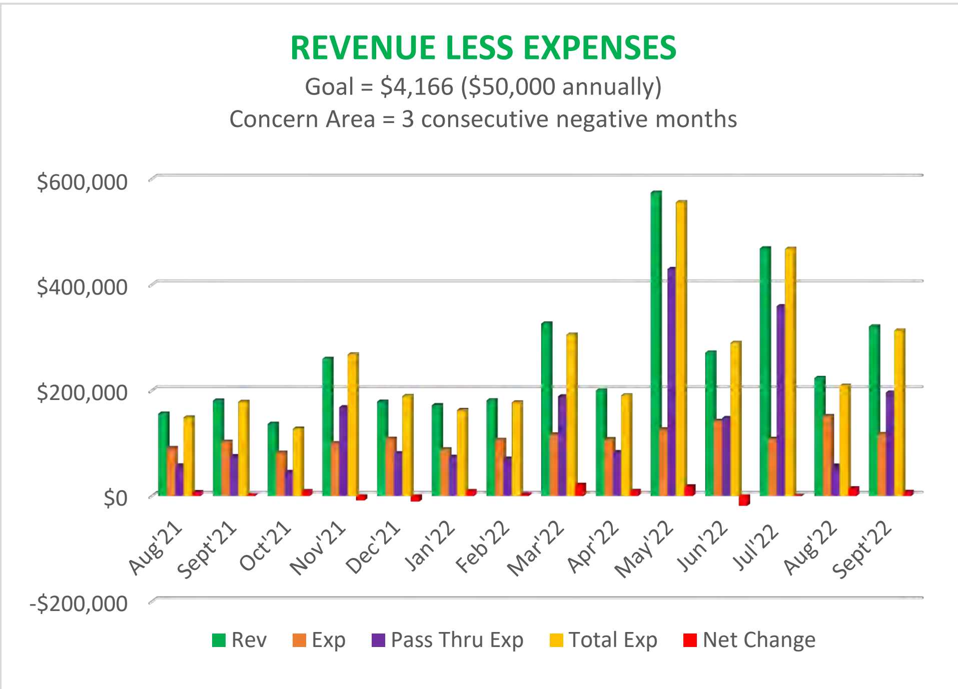
UNRESTRICTED CASH ON HAND consists of funds held in checking and money market accounts immediately available to TJPDC for expenses. Cash does not include pass-through deposits in transit. Total cash minus notes payable minus deferred revenue = Unrestricted Cash on Hand.

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. Unrestricted cash has increased to $334,374 at the end of September 2022, which represents 2,97 months of operating expenses. This is no longer at the concern level, however, staff are continuing to watch the cash flow very carefully and aggressively pursuing accounts receivable (due to large receivables that are only able to be

Planning District Commission

FY 23 FINANCIAL DASHBOARD
Through September 2022

collected on a quarterly, bi-annual, or performance basis (to include the Virginia Telecommunications Initiative, Housing Preservation Grant, Virginia Eviction Reduction Pilot, Hazard Mitigation, and Watershed Improvement Program).



MONTHLY NET REVENUE

Aug'21 = $7,223
Sept'21 = $2,582
Oct'21 = $9,237
Nov'21 = ($8,348)
Dec'21 = ($10,435)
Jan'22 = $9,246
Feb'22 = $4,015
Mar'22 = $21,052
Apr'22 = $9,499
May'22 = $18,214
Jun'22 - ($14,029)
Jul'22 = $982
Aug'22 = $14,516
Sept'22 = $7,741

NET REVENUE is the surplus or shortfall resulting from monthly revenues minus expenses. **The net gain in September was $7,741.** (Expenses are revised over time as they may be reclassified from operating expenses to assets). The FY23 net gain to date is $24,108. The Accrued Revenue Report shows total available funds of $1,644,926 for the remaining 9 months in FY23 (an average of $182,769.52 per month). Actual operating expenses for September were $117,171 with a 3-month average of $125,582.

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 2022

	Sep 22	Budget	Jul - Sep 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
41100 · Federal Funding Source	179,781	2,118,296	468,690	6,363,827	25,906,162
4120 · State Funding Source	93,253	91,726	164,097	275,178	1,100,715
4130 · Local Source	33,801	1,071,974	612,750	3,206,916	13,984,859
42000 · Local Match Per Capita	12,756	15,109	38,259	45,584	160,847
4280 · Interest Income	1,406	41	4,201	125	500
Total Income	320,997	3,297,146	1,287,997	9,891,630	41,153,083
Gross Profit	320,997	3,297,146	1,287,997	9,891,630	41,153,083
Expense					
61000 · Personnel	86,702	106,304	260,700	321,832	1,302,934
6260 · COGS	0	0	4,350	(8,171)	0
62391 · Postage Expense	206	204	747	593	2,344
62392 · Subscriptions, Publications	0	154	0	463	1,850
62393 · Supplies	206	716	2,099	2,149	8,668
62394 · Audit -Legal Expenses	10,075	18,500	10,967	16,200	37,000
6240 · Advertising	1,289	2,346	2,102	5,562	24,414
62404 · Meeting Expenses	734	758	1,389	2,273	9,093
62410 · TJPDC Contractual	5,029	6,275	15,530	18,924	75,970
6281 · Dues	650	951	3,313	3,423	12,016
62850 · Insurance	0	508	1,451	1,523	6,300
62890 · Printing/Copier	520	512	1,214	1,564	6,259
63200 · Rent Expense	8,041	9,720	24,538	25,736	101,142
63210 · Equipment/Data Use	592	1,745	36,912	5,235	21,113
63220 · Telephone Expense	524	747	1,584	2,242	8,967
63300 · Travel-Vehicle	1,046	5,889	2,414	17,707	70,709
6345 · Janitorial Service	189	500	812	1,501	6,001
6390 · Professional Development	1,368	2,866	4,425	8,608	35,007
Total Expense	117,171	158,695	374,547	427,364	1,729,787
Net Ordinary Income	203,826	3,138,451	913,450	9,464,266	39,423,296
Other Income/Expense					
Other Expense					
83000 · HOME Pass-Through	60,604	53,447	196,959	164,815	1,087,192
8399 · Grants Contractual Services	135,481	3,194,910	692,383	9,589,667	38,336,104
Total Other Expense	196,085	3,248,357	889,342	9,754,482	39,423,296
Net Other Income	(196,085)	(3,248,357)	(889,342)	(9,754,482)	(39,423,296)
Net Income	**7,741**	**(109,906)**	**24,108**	**(290,216)**	**0**

Thomas Jefferson Planning District Commission
Balance Sheet Prev Year Comparison
As of September 30, 2022

	Sep 30, 22	Sep 30, 21	$ Change
ASSETS			
Current Assets			
Checking/Savings			
1100 · Cash	725,950	696,683	29,267
1189 · Capital Reserve	411,094	324,032	87,062
Total Checking/Savings	1,137,044	1,020,715	116,329
Accounts Receivable			
1190 · Receivable Grants	527,328	253,881	273,447
Total Accounts Receivable	527,328	253,881	273,447
Other Current Assets			
1310 · Prepaid Rent	208	0	208
1330 · Prepaid Insurance	6,178	12,424	(6,246)
1360 · Prepaid Other	19,527	15,054	4,473
Total Other Current Assets	25,913	27,478	(1,565)
Total Current Assets	1,690,285	1,302,074	388,211
Fixed Assets			
1411 · Power Edge T340 Server	9,176	9,176	0
1413 · Server Software	5,198	5,198	0
1400 · Office furniture and Equipment	122,335	123,885	(1,550)
1499 · Accumulated Depreciation	(101,085)	(123,657)	22,572
Total Fixed Assets	35,624	14,602	21,022
TOTAL ASSETS	**1,725,909**	**1,316,676**	**409,233**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2100 · Accounts Payable-General	344,926	69,072	275,854
Total Accounts Payable	344,926	69,072	275,854
Credit Cards			
2155 · Accounts Payable Credit Card	4,837	2,012	2,825
Total Credit Cards	4,837	2,012	2,825
Other Current Liabilities			
2150 · Accounts Payable Grants	0	0	0
2800 · Deferred Revenue	391,576	350,419	41,157
Total Other Current Liabilities	391,576	350,419	41,157
Total Current Liabilities	741,339	421,503	319,836
Long Term Liabilities			
2200 · Leave Payable	32,983	35,149	(2,166)
Total Long Term Liabilities	32,983	35,149	(2,166)
Total Liabilities	774,322	456,652	317,670
Equity			
3000 · General Operating Fund	486,956	518,150	(31,194)
3100 · Restricted Capital Reserve	411,094	324,032	87,062
32000 · Unrestricted Net Assets	0	0	0
3600 · Net Investment in Fixed Assets	29,429	0	29,429
Net Income	24,109	17,842	6,267
Total Equity	951,588	860,024	91,564
TOTAL LIABILITIES & EQUITY	**1,725,910**	**1,316,676**	**409,234**

Accrued Revenue by Grant or Contract
For Year Ending June 30, 2024

Program Code	PROGRAM CONTRACTS/GRANTS Without Pass-Thrus	TOTAL PROGRAM CONTRACT/ GRANT AMOUNT	JULY 2022	AUGUST 2022	SEPTEMBER 2022	OCTOBER 2022	YEAR TO DATE FY23	PREVIOUS YEARS	ESTIMATED BUDGET AMOUNT FOR FY24+	GRANT TO DATE	GRANT-CONTRACT REMAINING FY23	NOTES
110	**State Support to PDC (DHCD)**	89,971	7,499	7,499	7,499		22,497			22,497	67,474	State funding to TJPDC General
110	**TJPDC Corporation**	0	0	0	0		0			0	0	501(c)3 Non-profit Arm
110	**Bank Interest**	4,201	1,239	1,556	1,406		4,201			4,201	0	Investment Pool Savings Income
170/171	**Rural Transportation**	58,000	4,960	1,904	4,227		11,091			11,091	46,909	VDOT Rural Transp Planning
273	**Water Street Center & Office Leases**	13,500	1,350	2,860	3,000		7,210			7,210	6,290	Rental Fees
277	**Legislative Liaison**	103,773	1,741	5,086	7,374		14,201			14,201	89,572	David Legis Operations
278	**VAPDC-ED**	50,000	4,167	4,167	4,167		12,501			12,501	37,499	Contract for Admin Services
296	**Member Per Capita**	165,709	12,748	12,756	12,756		38,260			38,260	127,449	Local Govt Annual Contributions
303	**Solid Waste**	10,500	291	237	286		814		5,000	814	4,686	Contract for annual reporting
315	**Stanardsville TAP**	28,749	91	319	137		547	23,499		24,046	4,703	VDOT Streetscape Contract
907	**WIP Phase III - Contract #5**	58,000	4,980	6,170	6,300		17,450	13,523		30,973	27,027	Watershed Improvement Plan
907	**WIP Phase III - Contract #6**	58,000	0	0			0		16,195	0	41,805	*Watershed Improvement Plan
908	**RRBC**	10,500	346	665	2,403		3,414			3,414	7,086	Rivanna Commission
Program Code	PROGRAM COTRACTS/GRANTS With Pass-Thrus	0										
181	**RTP-TDM - Admin**	50,000	1,559	6,826	5,959		14,344			14,344	35,656	*Regional Transit Partnership
	RTP Pass-Thru	0	0	0	0		0			0	0	Grant Match if needed
182	**Regional Transit Vision Grant**	34,138	5,627	479	250		6,356	27,867		34,223	-85	Regional Transit Vision Plan - Admin
	Regional Transit Pass-Thru	315,862	0	0	0		0	276,918		276,918	38,944	Regional Transit Vision Plan - Consultant
184	**Transit Governance Admin**	37,723	899	682	828		2,409			2,409	35,314	*Regional Transit Governance Study - Admin
	Regional Transit Gov Pass-Thru	149,600	0	0	0					0	149,600	*Regional Transit Governance Study - Consultant
190/195/198	**MPO-PL**	175,267	8,533	12,974	13,422		34,929			34,929	140,338	MPO PL Transp Planning
	MPO - PL - Consultant Pass-Thru	137,500	0	0	0					0	137,500	
191/196/199	**MPO-FTA**	138,777	5,007	10,274	8,309		23,590			23,590	115,187	MPO FTA Transit Planning
	MPO - FTA Pass Thru	0	0	0	0					0	0	
193	**Rideshare - Admin**	166,198	11,209	10,837	10,084		32,130			32,130	134,068	Rideshare TDM Program Marketing & Management
	Rideshare Pass-Thru	8,000	0	0	0		0			0	8,000	Potential contract for marketing plan
330	**Hazard Mitigation - Admin**	67,200	2,246	984	1,487		4,717	52,435		57,152	10,048	24 month planning project resiliency
	Haz Mit Pass-Thru	0	0	0	0		0			0	0	Technical Support/Mapping (if needed)
333	**EDA-CEDS - Admin**	20,000	384	378	281		1,043			1,043	18,957	EDA administration
	EDA-CEDS - Pass-Thru	80,000	0	0	0					0	80,000	EDA Consultant Pass-through
726	**HOME ARP - Admin**	332,541	2,461	2,677	36,208		41,346	30,381	242,566	71,727	18,248	*HUD-ARPA Planning funds (not to exceed 5% of grant)
	HOME ARP Pass-Thru	2,117,730	0	0	0		0		1,943,881	0	173,849	*Admin includes Consultant for Gap Analysis
727	**HOME TJPDC Admin**	72,408	4,577	6,880	9,124		20,581			20,581	51,827	*HUD HOME Housing Grants Admin
	HOME Pass-Thru	651,680	111,716	24,639	60,604		196,959			196,959	454,721	*HUD HOME Housing Grants Construction
728	**Housing Preservation Grant - Admin**	23,489	2,185	2,171	1,315		5,671			5,671	17,818	USDA Housing Repair Admin
	HPG Pass-Thru	133,106	13,513	32,971	26,815		73,299			73,299	59,807	USDA Housing Repair Construction
729	**Regional Housing Partnership - AH**	69,500	2,691	4,564	3,283		10,538			10,538	58,962	Regional Housing Partnership
	RHP - Consultant Pass-Thru	0	0	0	2,772		0			0	0	Spark Mill - RHP Strategic Planning Consultant
732	**VERP - Admin**	12,500	933	1,052	1,209		3,194	7,661		10,855	1,645	*VA Eviction Planning Grant - Admin
	VERP Pass-Thru	237,500	10,217	15,813	11,294		37,324	29,004		66,328	171,172	*VA Eviction Planning Grant - Consultants
733	**VA Housing Development - Admin**	200,000	2,762	3,263	2,059		8,084	35,048	111,619	43,132	45,249	*VA Housing PDC - Admin
	VA Housing Pass-Through	1,800,000	0	0	60,000		60,000	302,228	748,886	362,228	688,886	*VA Housing PDC - Construction/Partnership
760	**Blue Ridge Cigarette Tax Board**	165,951	7,433	43,507	4,717		55,657			55,657	110,294	Includes Administrative Fees
	Cig Tax Pass-Through	2,400,000	234,201	245,435			479,636			479,636	1,920,364	Pass through - direct costs
761	**VATI - Admin**	875,000	11,319	15,277	13,916		40,512	54,859	628,908	95,371	150,721	*VATI Admin - 36-42 months
	VATI Pass-Through	112,500,000	0	0	0		0		78,500,000	0	34,000,000	*Program/Construction Pass-Through
	TOTAL - All Programs	**123,754,151**	**478,884**	**484,903**	**323,491**		**1,284,505**	**974,422**	**82,197,055**	**2,258,928**	**39,298,168**	**TOTAL - All Programs**
	Pass Thru Sub-totals	**120,163,878**	369,647	318,859	161,485	-	847,218	608,150	79,248,886	1,455,368	37,653,242	Pass-Thru Subtotal

*indicates unspent finds can 'roll-over' in FY24

$112,484	12 month average - Operating Expenses
$125,582	3 month average - Operating Expenses
$117,171	last month - Operating Expenses

Total Grant Funds Remaining	39,298,168
Pass-through funds	$37,653,242
TJPDC Available Funds	$1,644,926
Average Funds Available pr Month	**$182,769.52**

Central Virginia Regional Housing Partnership: TJPDC Appointments

Voting Member Title	Name
City of Charlottesville Elected or Planning Commission Official *(1)*	Michael Payne, City Councilor
Albemarle County Elected or Planning Commission Official *(1)*	Ned Gallaway, Board of Supervisor
Fluvanna County Elected or Planning Commission Official *(1)*	Gequetta Murray-Key, Planning Commissioner
Greene County Elected or Planning Commission Official *(1)*	Ron Williams, Planning Commissioner
Louisa County Elected or Planning Commission Official *(1)*	Rachel Jones, Board of Supervisor
Nelson County Elected or Planning Commission Official *(1)*	Jesse Rutherford, Board of Supervisor
TJPDC Appointed Non-Profit Housing Representatives *(3)*	Anthony Haro, Thomas Jefferson Area Coalition for the Homeless Dan Rosensweig, Habitat for Humanity of Greater Charlottesville Sunshine Mathon, Piedmont Housing Alliance
TJPDC Appointed Builder Representative *(1)*	Christopher Brement, Bramante Homes
TJPDC Appointed Developer Representative *(1)*	Chris Henry, Stony Point Development Group
TJPDC Appointed Financial Lender Representative *(1)*	Peter Holman, UVA Community Credit Union
TJPDC Appointed Design Professional Representative *(1)*	Greg Powe, Powe Studio Architects PC
*TJPDC Appointed Citizen/Resident Representative (Urban) *(1)*	Shelby Edwards, Public Housing Association of Residents
TJPDC Appointed Citizen/Resident Representative (Rural) *(1)*	Mozelle Booker, Fluvanna County Resident
University of Virginia (UVA) *(1)*	Colette Sheehy, University of Virginia
Thomas Jefferson Planning District Commission Commissioner *(1)*	Keith Smith, TJPDC Commission
Rural Nonprofit (Non-CHAACH) Representative (Nelson Community Development Foundation, Fluvanna/Louisa Housing Foundation, Skyline Community Action Partnership) – Appointed by TJPDC *(1)*	Margaret Clair, Nelson County Community Development Foundation
Workforce Investment Board (WIB) Chair/Designee *(1)*	Kenny Allison, Vice Chair, Workforce Investment Board
Regional Transit Partnership (RTP) Chair *(1)*	Diantha McKeel, Regional Transit Partnership Chair
Blue Ridge Health Department *(1)*	Rebecca Schmidt, Blue Ridge Health Department

***Recommended Motion**: Motion to appoint Kenny Allison, Vice Chair, Virginia Career Works Piedmont Region, as the Workforce Investment Board (WIB) representative for the Central Virginia Regional Housing Partnership.

Thomas Jefferson Planning District Commission
Regional Vision ▪ Collaborative Leadership ▪ Professional Service

MEMORANDUM

To: TJPD Commissioners
From: Christine Jacobs, Executive Director
Date: November 3, 2022
Re: Executive Director's Report

Purpose: To review the current agenda packet and inform Commissioners of Agency Activities since October 6, 2022.

Administration

- November 3, 2022, Meeting Agenda
  1. **Call to Order**
     a. Call to Order, Roll Call – Chair Gallaway, Sandy Shackelford
     b. Vote to Allow Electronic Participation, if needed – Sandy Shackelford

  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 (Read by Sandy Shackelford)

  3. **Presentations**
     a. FY22 Annual Financial Audit Report/Presentation – David Foley, RFC – For FY22, the TJPDC had total revenues of $4,274,965 and total expenditures of 4,228.664 resulting in a $56,801 net gain. Included in revenues and expenditures are $736,642 in HOME pass-through funds, $115,899 in Housing Preservation Grant (HPG) pass-through funds, and $1,450,644 in Blue Ridge Cigarette Tax Board revenues and expenses. The FY22 audit calculates the indirect cost ratio based on actual indirect costs divided by the total staff salary and fringe costs applied to projects for the year. That calculated ratio is 79.5%, compared to 55% in FY21. During FY22, the Commission's net position increased by $61,008. A complete draft copy of the FY22 financial audit is included in the meeting materials.

        ***The Executive/Finance Committee of the Commission recommends a motion to accept the FY22 Financial Audit as presented.**

     b. Virginia Telecommunications Initiative (VATI) Quarterly Presentation/Update – Lori Allshouse – Staff will provide an update on the 2022 VATI project, share next steps, and provide an update on the 2023 VATI grant application/process. A copy of the presentation will be made available following the commission meeting.

c. Zion Crossroads Plan – Sandy Shackelford – Staff will present on the newly completed Zion Crossroads Gateway Plan and Recommended Transportation System Improvements completed with local per capita and rural transportation funding. A copy of the presentation is included in the meeting materials and a link to a copy of the Gateway Plan and Recommended Transportation Improvements Report are included on the agenda.

d. Regional Transit Vision Plan – Lucinda Shannon – Staff will present the final draft of the Regional Transit Vision Plan completed through a grant from the VA Department of Rail and Public Transportation, with local matches provided by the City of Charlottesville and Albemarle County. The Regional Transit Vision Plan is a collaborative effort to evaluate transit services in the City of Charlottesville and the Counties of Albemarle, Fluvanna, Greene, Louisa, and Nelson to establish a clear, long-term vision for efficient, equitable, and effective transit service in the region. A copy of the presentation is included in the meeting materials and a link to the complete draft report is included on the agenda.

4. *Consent Agenda

a. Minutes of the October 6, 2022, Commission Meeting

<u>*Staff recommends a motion to approve the consent agenda.</u>

5. New Business

a. TJPDC Quarterly Activities Report – David Blount
b. FOIA Letter – David Blount
c. Monthly Financial Reports are included in the meeting materials – September 2022

Dashboard Report:
Net Quick Assets have increased $7,963 to $948,946. Based upon the twelve-month average for operating expenses, we have 8.44 months of available operating expenses. Our current goal is 5 months of available operating expenses. Funds available in our Capital Reserve Account are $386,526. (Net Quick Assets minus 5 months operating expenses: $948,946 - $562,420 = $386,526.)

Unrestricted Cash on Hand as of September 30, 2022, was $334,374 or 2.97 months of average monthly operating expenses. Four months is our current target level and concern level is less than two. Our accounts receivables are at $527,328 compared to $253,881 for the same time last year.

Revenue less Expenses – We had a net gain of $7,741 for the month of September. This gives us a fiscal year-to-date net gain of $24,108. The budgeted fiscal year gain/loss is $0.

Profit & Loss – Total income in September was $320,997. With three months or 25% of our fiscal year complete, we have received 13% of our total budgeted income (primarily due to several programs that did not anticipate proportionate revenues in the first quarter, to include HOME-ARP and VATI). Total expenses for September were $117,171. Total pass-through expenses for September were $196,085. The cumulative net gain for FY23 is $24,108.

Balance Sheet – As of September 30, 2022, we have total current assets of $1,690,285 and total fixed assets of $35,624 giving us total assets of $1,725,909. The total liabilities have increased from a year ago by $41,157 with total liabilities as of September 20, 2022, of $774,322. Total equity has increased by $91,564 to $951,588.

Accrued Revenues of existing grant and contract balances for FY22 are shown. As of September 30, 2022, we have $$1,644,926 in grant funds remaining. For the remaining nine months, we have an average of $182,769.52 available per month for operating expenses. September operating expenses were $117,171. The 12-month average is $112,484. The accrued revenue report is updated monthly and adjusted for new grants, contracts, and fiscal year roll-over funding.

Staff recommends a motion to accept the Quarter One (July – September) financial report, as presented.

d. *Regional Housing Partnership (RHP) Appointment – The RHP is an advisory board that consists of 21 voting members (8 of which are appointed by the TJPD Commission). Included in the meeting packet is the list of current members. The Workforce Development representative seat on the partnership needs to be filled due to a new person on the Workforce Investment Board.

Staff recommends a motion to appoint Kenny Allison, Vice Chair of the Workforce Investment Board, to the Central Virginia Regional Housing Partnership as the workforce development representative.

6. Resolutions

None

7. Executive Director's Monthly Report

Administration –

i. The TJPDC is pleased to share that we have filled the Housing and Community Development Grants Manager position with a highly qualified candidate. The new staff member will join us November 8th.
ii. We are currently conducting second round interviews for the VATI program administrative assistant and the Transportation planner.
iii. In an effort to continue to attract qualified talent for our open positions, staff has begun to review our benefits package as it compares to our member jurisdictions and competitive regional governments. To date, as a practice, the TJPDC did not provide VRS retirement for employees during the first six-month probationary period. Staff has determined that this practice is detrimental to our ability to offer competitive benefits and thus, intends to provide VRS retirement upon starting for all new hires.

iv. Staff will gather for the holidays to design and decorate gingerbread houses as a team building activity. Commissioners will be asked to anonymously vote on the gingerbread houses at their December commission meeting.

Housing –

i. Regional Housing Partnership – Implementation committees for the Regional Housing Strategic plan have begun meeting to include: Executive, Communications, and Data. The Executive Committee will meet in November to conduct a work session on the bylaws. The December quarterly meeting will include Delegate Sally Hudson in an effort to engage elected officials on local/regional/state housing initiatives.
ii. Regional Housing Summit – Planning continues for the March 24th Housing Summit at the Omni Charlottesville. Fundraising is ongoing and staff will meeting with all presenters/panelists to plan for sessions.
iii. HOME-ARP – Staff is working to draft the required Annual Action Plan to access HOME-ARP funding. We are meeting with all member jurisdictions to identify priorities for local allotments.
iv. Housing Preservation Grant – Staff has received official word from USDA that we were awarded the full $215,000. Staff will work to renew contracts with sub-recipients for FFY22 funding.

Transportation –

i. Safe Streets for All – As a part of the application, staff secured support from VDOT through their Highway Safety Improvement Program to conduct a crash analysis in all six jurisdictions. Regardless of grant award, VDOT will conduct the analysis beginning in 2023.
ii. Charlottesville-Albemarle Metropolitan Planning Organization – Staff has procured a consultant to support the Long-Range Transportation plan, now named *Moving Toward 2050.* Staff continues to work with the Office of Intermodal Planning and Investment (OIPI) on a methodology to prioritize projects. Staff is working on collecting background information and developing public engagement materials.
iii. Rural Transportation – Staff supported a Nelson County OIPI grant application to conduct a small area plan in Nellysford with the intention of designating it as a Urban Development Area (UDA).
iv. Mobility Management – Staff is exploring an FTA/DRPT 5310 Mobility Management grant to develop a one-call center to support seniors and individuals with disabilities access to appropriate transit and transportation options.
v. Title VI – Staff has developed a required Title VI plan for the CA-MPO and TJPDC. The plan has been approved by VDOT and will be presented to commissioners in the December meeting for consideration for adoption.
vi. Carbon Reduction Program – Staff continues to monitor federal formula funding for Carbon Reduction Strategies for the Urbanized Area. Staff is awaiting direction from VDOT on how to access the funding.
vii. Commonwealth Transportation Board – Staff met with the new Culpeper District Commonwealth Transportation Board member, Darrell Byers, to discuss regional transportation intiatives and provide an introductory meeting.

viii. Commuter Assistance Program (CAP) Strategic Plan – Staff is beginning to prepare an application to DRPT for technical assistance grant funding to develop a required 5-year strategic plan for the RideShare program. The grant requires a 50/50 state/local share. Staff will not be seeking additional funding from member governments to support the local match, rather, regional per capita funding will be used.

Environment –

i. Staff continues to work with local government staff to identify potential opportunities to support local initiatives through the WIP program. Currently, staff is working with Albemarle County staff to develop SMART goals for sustainable waste management practices. Staff is working on updates to the Rivanna River Basin Commission website.
ii. Hazard Mitigation – The draft regional Hazard Mitigation Plan was approved by VDEM. FEMA requested several additional maps and revisions. A final plan with requested revisions was submitted to FEMA and is awaiting final approval.

Economic Development –

i. A Request for Proposals was issued for a consultant to complete a Comprehensive Annual Action Plan for Region 10 and Region 9. Eight proposals were received and scored by a selection committee. Staff will interview the top three consultants.

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 1, 2022. Items for the December meeting may include but are not limited to 1) 2022 General Assembly Legislative Report, 2) Regional Transit Partnership Update/Regional Transit Governance Study Presentation, 3) Title VI Presentation, IV) DRPT Mobility Management Presentation.

Adjourn