



Photo: Centerville water tower, Goochland County

PlanRVA Audit, Finance & Facilities Committee



NOTES

This meeting is open to the public. Members of the public are invited to attend virtually. Please alert the RRTPO at PlanRVA@PlanRVA.org if electronic transmission of this meeting fails for the public. Please refer to our [Statement Regarding Virtual Meeting Participation by Members of the Public](#) for more information.

Check out our complete [Public Participation Guide](#) online to learn about the different ways you can stay connected and involved.

Meetings are also live streamed and archived on our YouTube Channel at [Plan RVA - YouTube](#).

Members of the public are invited to submit public comments either verbally or in writing. Written comments can be submitted through the Q&A/Chat function on Zoom by email to PlanRVA@PlanRVA.org. Written comments will be read aloud or summarized during the meeting when possible and will be included in the meeting minutes. Verbal comments will be taken during the Public Comment Period on the agenda. Please use the Q&A/Chat functions on Zoom if you would like to comment. When acknowledged by the Chairman, please clearly state your name so that it may be recorded in the meeting minutes.

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PlanRVA is where the region comes together to look ahead. Established in 1969, PlanRVA promotes cooperation across the region's nine localities and supports programs and organizations like the Richmond Regional Transportation Planning Organization, Central Virginia Transportation Authority, the Emergency Management Alliance of Central Virginia, Lower Chickahominy Watershed Collaborative and Don't Trash Central Virginia.



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AGENDA

Audit, Facilities and Finance Committee

April 16, 2024, 9:30 a.m.
PlanRVA James River Board Room, 424 Hull Street, Suite 300,
Richmond, VA 23224 and via Zoom

If you wish to participate in this meeting virtually, please register via Zoom at the following link:
https://planrva-org.zoom.us/webinar/register/WN_DkM3Ji7yR6G7tDD0UtrFog

1. **Welcome, Roll Call and Introductions** *(Holland)*
 - a. **Approval of Member Participation from a Remote Location**
Action requested: motion to confirm that the Chair’s decision to approve or disapprove the member(s) request to participate from a remote location was in conformance with the PlanRVA Commission Policy for Remote Participation of Members; and, the voice of the remotely participating member(s) can be heard by all persons at the primary or central meeting location (voice vote).

2. **Administrative Items** *(Holland)*
 - a. **Approval of August 22, 2023, Meeting Minutes** – page 3
 - b. **Approval of October 31, 2023, Meeting Minutes** – page 5
 - c. **Approval of February 1, 2024, Meeting Minutes** – page 7
 - d. **Approval of March 20, 2024, Meeting Minutes**- page 9

Action requested: motion to approve meeting minutes as presented (voice vote).

3. **March 31, 2024, Financial Statements** *(Van Doornik)* – page 11
Information Item: committee members will receive an update on the agency’s financial performance through the end of March 2024.

4. **Planning Discussion** *(Van Doornik)*- page 23
 - a. **FY2025 Budget and priorities**
 - b. **Budget Policy**
 - c. **Cash Flow Management Plan**
 - d. **Fund Balance Policy**

5. **Upcoming Meeting Schedule and Major Topics**
 - April 30, 2024 (time TBD) - Financial Statements
 - May 13, 2024 – 10:30 a.m. - FY2025 Draft Budget Draft

6. **Adjourn**



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**PlanRVA Audit, Finance & Facilities Committee
 Zoom Meeting Minutes
 August 22, 2023 – 1:30 p.m.**

<u>LOCALITY</u>	<u>NAME</u>	<u>X (attended)</u>
Town of Ashland	Dr. Daniel McGraw	
Chesterfield County	Jim Holland, Chair	X
Hanover County	W. Canova Peterson	X
Henrico County	Patricia O'Bannon	X
New Kent County	Patricia Paige	
City of Richmond	Andreas Addison	X
Ex Officio	Sean Davis	X

The technology used for the meeting was a web-hosted service created by Zoom and YouTube Live Streaming and was open and accessible for participation by members of the public. A recording of this meeting is available on our [Plan RVA YouTube Channel](#).

Staff Present	
Martha Shickle	Sidd Kumar
Janice Firestone	Karen Robinson
Diane Fusco	Dan Van Doornik

1. Welcome, Roll Call and Introductions

Chair Holland welcomed everyone and called the Audit, Finance and Facilities Committee meeting to order at approximately 1:30 p.m.

a. Confirmation of Member Participation from a Remote Location

There were no members participating remotely.

2. Administrative Items

a. Approval of January 24 and July 25, 2023, minutes

On motion by Patricia O'Bannon, seconded by W. Canova Peterson, the members of the Audit, Facilities and Finance Committee voted to approve the January 24, 2023, meeting minutes as presented (voice vote; Sean M. Davis abstained).

On motion by W. Canova Peterson, seconded by Patricia O'Bannon, the members of the Audit, Facilities and Finance Committee voted to approve the July 25, 2023, meeting minutes as presented (voice vote).

3. Financial Report

a. FY2023 Year-end Closing and Audit

Mr. Van Doornik provided an update on the year-end closing and progress to date with the audit.

b. FY2023 June 20, 2023, Financial Statements Update

Mr. Van Doornik provided this report and noted the process for collecting payments from the localities has improved. He described efforts being made to collect outstanding receivables. There was a discussion about cash reserves and possibly authorizing PlanRVA to have a line of credit and other possible options for unforeseen circumstances/expenditures.

c. FY2024 Budget Update

Mr. Van Doornik provided this report and noted that there are significant changes to the budget that are currently being analyzed. A million dollar EPA grant has been received. Other grant applications are in the process that will be used as supplemental funding. Further updates will be provided following the close of the quarter.

d. Fund Balance Policy Review

Mr. Van Doornik provided this report. He described the research being done to determine the best policy. The plan is to do a risk assessment and determine the appropriate amount of money to have available.

4. Other Items

a. Future Meeting Schedule

The committee meets on October 31st.

5. Adjournment

The meeting was adjourned at approximately 2:32 p.m.



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**PlanRVA Audit, Finance & Facilities Committee
 Zoom Meeting Minutes
 October 31, 2023 – 1:30 p.m.**

<u>LOCALITY</u>	<u>NAME</u>	<u>X (attended)</u>
Town of Ashland	Dr. Daniel McGraw	
Chesterfield County	Jim Holland, Chair	X
Hanover County	W. Canova Peterson	X
Henrico County	Patricia O'Bannon	X
New Kent County	Patricia Paige	
City of Richmond	Andreas Addison	
Ex Officio	Sean Davis	

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Staff Present	
Martha Shickle	Sidd Kumar
Janice Firestone	Karen Robinson
Diane Fusco	Dan Van Doornik

1. Welcome, Roll Call and Introductions

Chair Holland welcomed everyone and called the Audit, Finance and Facilities Committee meeting to order at approximately 1:35 p.m. He noted that, due to lack of a quorum, the committee will not take any action during the meeting.

a. Confirmation of Member Participation from a Remote Location

There were no members participating remotely.

2. Administrative Items

a. Approval of August 22, 2023, minutes

No action taken.

3. FY2023 Financial Statements and Audit Report

Mark Rhodes, Dunham, Aukamp and Rhodes, PLC, provided an overview of the financial statements and audit report and offered to answer any questions. He clarified that the lease of office space is listed as an asset because PlanRVA has the right to occupy the space, which makes it an asset.

Mr. Rhodes reported that no issues or concerns were found during the audit.

Martha Shickle, Executive Director, provided additional details on the financial statements. Committee members discussed the quarterly reviews of assets and expenditures. Having those reports be accepted by the committee was suggested.

Due to lack of a quorum, no action was taken to accept the reports.

4. FY2024 Financial Report for quarter ended 09/30/2023

Ms. Shickle reported that the financial reports have not yet been finalized. They will be distributed to members as soon as they are complete.

She also provided an update on staffing and recruitment.

5. FY2025 Budget Review

Ms. Shickle reported that adjustments can be made to the draft FY25 budget once the quarterly financial reports have been finalized and reviewed.

Historically, assessments for the Planning District Commission have been slightly different than the Metropolitan Planning Organization. She reported consensus is being sought not proceeding with assessing the PDC and MPO the same. The July 1, 2022, population estimates will be the most current for the next assessment.

It was noted that this is the second year in a 3-year engagement with this audit firm. The Contracted Services Committee will meet November 30th and will begin their review process of all contracts.

6. Fund Balance Policy Update

Ms. Shickle reported that the next meeting will be devoted primarily to a review of the fund balance policy.

7. Other Items

There was a suggestion to look into reducing the number of members on the committee.

8. Adjourn

The meeting was adjourned at approximately 2:32 p.m.



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**PlanRVA Audit, Finance & Facilities Committee
 Zoom Meeting Minutes
 February 1, 2024 – 8:30 a.m.**

<u>LOCALITY</u>	<u>NAME</u>	<u>X (attended)</u>
Town of Ashland	Dr. Daniel McGraw	X
Chesterfield County	Jim Holland, Chair	X
City of Richmond	Andreas Addison	
Ex Officio	Sean Davis	X

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Staff Present	
Martha Shickle	Sidd Kumar
Janice Scott	Dan Van Doornik
Myles Busching	Kerry Ramos

1. Welcome, Roll Call and Introductions

Chair Holland welcomed everyone and called the Audit, Finance and Facilities Committee meeting to order at approximately 8:45 a.m. He noted that, because the other voting member of the committee, Dr. McGraw, was not present at the last meeting, the committee will not take action to approve the previous meeting minutes.

a. Confirmation of Member Participation from a Remote Location

There were no members participating remotely.

2. Administrative Items

a. Approval of August 22, 2023, Meeting Minutes

b. Approval of October 31, 2023, Meeting Minutes

No action taken on these items.

3. FY2024 Q2 Financial Statements

Dan Van Doornik provided members with an update on the second quarter’s financial performance. He also provided a Treasurer’s report and noted that the balance sheet is sound.

Committee members had questions about funds that are due to the agency. Mr. Van Doornik reported that the accounts receivable billed category is primarily grant funds. Those are paid on a reimbursement basis (billed quarterly). Accrued revenue details funds that have been earned, but billing has not yet occurred.

On motion by James Holland, seconded by Sean Davis, the members of the Audit, Finance and Facilities Committee voted to recommend the full Commission accept the Financial Statements as presented.

4. FY2024 Budget Update

Mr. Van Doornik gave a presentation on the proposed updates to the FY2024 annual budget, including management's plan to fulfill the original year-end goal of "break-even", including changes to staff organizational structure, staff recruitment, and reduction in planned expenses for the remainder of the fiscal year.

5. Proposed Discussion Items for Future Meetings

- a.** FY2024 Budget Updates and FY2025 Budget
- b.** Fund Balance Policy
- c.** Budget Policy
- d.** Financial Management System Integration

Mr. Van Doornik explained the items that are planned for discussion at upcoming meetings through June 30, 2024. Ms. Shickle detailed plans to fill two open Planner positions. The targeted start date would be March 1, 2024, if the Commission authorizes filling the positions.

Chair Holland asked staff to research ways to counter the drop in revenue.

6. Proposed Meeting Schedule

- February 29, 2024 – 9:30 a.m.
- April 4, 2024 – 9:30 a.m. (RRTPO regular meeting proposed for cancellation)
- May 9, 2024 – 9:30 a.m. (No PlanRVA meeting in May)

8. Adjourn

The meeting was adjourned at approximately 9:28 a.m.



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**PlanRVA Audit, Finance & Facilities Committee
 Zoom Meeting Minutes
 March 20, 2024 – 11:00 a.m.**

LOCALITY	NAME	X (attended)
Chesterfield County	Jim Holland, Chair	X
New Kent County	Jordan Steward	
City of Richmond	Andreas Addison	
Ex Officio	Sean Davis	X

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Staff Present	
Martha Shickle	Sidd Kumar
Janice Scott	Dan Van Doornik
Diane Fusco	

1. Welcome, Roll Call and Introductions

Chair Holland welcomed everyone and called the Audit, Finance and Facilities Committee meeting to order at approximately 11:02 a.m.

a. Confirmation of Member Participation from a Remote Location

There were no members participating remotely.

1. Administrative Items

- a. Approval of August 22, 2023, Meeting Minutes**
- b. Approval of October 31, 2023, Meeting Minutes**
- c. Approval of February 1, 2024, Meeting Minutes**

No action was taken on the minutes due to lack of a quorum.

3. February 29, 2024, Financial Statements

Dan Van Doornik, PlanRVA, provided committee members with an update on the agency’s financial performance through the end of February 2024. Committee members had questions and Mr. Van Doornik clarified that dues from all localities have been collected and reported under line item 4310 (local membership dues). Item 4315 (CVTA reimbursement) is currently at 134% of the budget; this is due to a significant increase over expectation to the operating expenses for CVTA. The primary reason for that is the consultant services expenses that have been incurred.

4. FY2024 Proposed Budget Amendment

Martha Shickle, Executive Director, and Mr. Van Doornik presented this item and gave a presentation on the proposed amendment to the FY2024 annual budget. Mr. Van Doornik provided a detailed explanation of each of the proposed changes to the budget.

There was a consensus to recommend full Commission approval of the budget amendment as presented.

5. Upcoming Meeting Schedule and Major Topics

Ms. Shickle reviewed the upcoming meeting schedule and proposed topics.

- April 16, 2024 – 9:30 a.m.
 - Cash Flow Management Plan
 - Fund Balance Policy
 - Budget Policy
 - FY2025 Budget Priorities
- May 9, 2024 – 9:30 a.m. (PlanRVA Commission meeting proposed for cancellation)
 - FY2025 Budget Draft

6. Adjourn

The meeting was adjourned at approximately 12:05 p.m.

PlanRVA
Balance Sheet
Governmental Funds

	03/31/2024 (Unaudited)	06/30/2023 (Audited)	Net Change
ASSETS			
Cash and cash equivalents	526,602	98,256	428,347
Accounts receivable			
Accounts receivable, billed	66,827	833,385	(766,558)
Accrued revenue	870,806	707,052	163,755
Due from CVTA	113,769	103,079	10,690
Total Grants receivable	<u>1,051,402</u>	<u>1,643,516</u>	<u>(592,114)</u>
Prepaid expenses	-	31,225	(31,225)
Total Assets	<u><u>1,578,005</u></u>	<u><u>1,772,997</u></u>	<u><u>(194,992)</u></u>
LIABILITIES			
Accounts payable	111,200	441,224	(330,024)
Due to Grantor	-	-	-
Accrued salaries	116,208	83,504	32,704
Deferred revenue	221,802	73,998	147,804
Security deposit	-	-	-
Total Liabilities	<u>449,211</u>	<u>598,726</u>	<u>(149,515)</u>
FUND BALANCE			
Nonspendable	-	31,225	(31,225)
Unassigned	1,128,794	1,143,046	(14,252)
Total Fund Balance	<u>1,128,794</u>	<u>1,174,271</u>	<u>(45,477)</u>
Total Liabilities and Fund Balance	<u><u>1,578,005</u></u>	<u><u>1,772,997</u></u>	<u><u>(194,992)</u></u>

Treasurer's Report

Cash in bank	374,775	26,560
Investments (LGIP)	151,828	71,696
Total Cash and Cash Equivalents	<u>526,602</u>	<u>98,256</u>

LGIP: Average Monthly Yield

06/2023	5.242%
01/2024	5.516%
02/2024	5.491%
03/2024	5.462%

PlanRVA
PlanRVA Detail by Month
July 2023 - March 2024

PlanRVA Detail	07/2023	08/2023	09/2023	10/2023	11/2023	12/2023	01/2024	02/2024	03/2024	FY2024 Actual	% Year Elapsed	75.0%
										YTD	FY2024 Budget v2	% Budget Utilized
Revenue												
4100 Federal Revenue												
4101 MPO FHWA/PL Funds- Fed Share	96,236	105,274	75,387	82,936	79,617	130,193	101,678	113,453	145,288	930,061	1,463,101	63.6%
4102 MPO Sect 5303 Funds- Fed Share	23,139	37,427	27,612	28,101	41,475	42,731	32,263	34,021	43,830	310,600	727,719	42.7%
4105 MPO Pass-thru	(47,381)	47,381	39,728	-	25,445	-	-	160,740	-	225,914	320,000	70.6%
4111 FY20 Rural Coastal Va Mktg	1,439	3,802	3,014	-	-	-	-	-	-	8,255	17,133	48.2%
4113 Coastal TA & Resiliency	7,415	5,166	7,000	10,504	10,819	(1,425)	8,924	6,899	12,187	67,489	75,233	89.7%
4115 CBRAP- WIP3/ Fed Share	3,867	2,888	3,793	6,740	5,402	12,563	4,912	3,651	3,656	47,472	75,443	62.9%
4117 Extreme Heat DOF	2,222	4,242	4,123	4,851	2,545	(8,766)	851	145	-	10,214	9,217	110.8%
4119 EPA Grant	-	2,121	4,947	7,907	7,352	33,415	26,747	38,176	28,967	149,633	162,801	91.9%
4120 VDEM SHSP	7,851	9,584	5,812	6,681	6,950	5,882	11,238	10,489	10,970	75,457	74,996	100.6%
4121 Community Outreach	1,074	2,238	1,883	850	-	4,870	277	3,554	485	15,229	57,000	26.7%
4129 Emergency Mgmt Admin	-	-	-	-	-	-	-	-	-	-	15,475	0.0%
4130 VDEM Pass-Through Grants	13,140	22,906	6,999	27,853	9,211	19,865	12,799	22,601	8,476	143,850	143,775	100.1%
4140 Hazard Mitigation Fed Share	2,288	2,535	1,691	5,006	1,502	5,043	4,005	1,185	2,022	25,277	41,710	60.6%
4150 Critical Infrastructure	1,143	1,795	796	7,337	5,001	4,016	7,457	7,368	10,176	45,089	38,000	118.7%
Total 4100 Federal Revenue	112,433	247,358	182,786	188,767	195,318	248,387	211,153	402,282	266,057	2,054,541	3,221,604	63.8%
4200 State Revenue												
4201 MPO FHWA/PL Funds - State Share	12,029	13,594	9,626	10,533	10,437	16,244	12,864	14,058	18,161	117,547	182,888	64.3%
4202 MPO Sec. 5303 - State Share	2,892	4,678	3,477	3,533	5,237	5,338	4,052	4,237	5,479	38,924	90,965	42.8%
4205 MPO Pass-thru	(11,845)	11,845	9,932	-	6,361	-	-	40,185	-	56,478	80,000	70.6%
4220 Hazard Mitigation Plan	610	676	451	1,335	401	1,345	1,068	316	539	6,741	11,123	60.6%
4230 State Appropriation	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,663	10,664	95,968	127,956	75.0%
Total 4200 State Revenue	14,350	41,457	34,149	26,065	33,099	33,589	28,648	69,460	34,843	315,658	492,931	64.0%
4300 Local Revenue												
4301 TPO Assessment	-	-	46,095	8,101	-	-	-	-	-	54,196	54,196	100.0%
4310 Local Membership Dues	49,680	49,680	49,680	49,680	49,680	49,680	49,680	49,680	49,680	447,120	596,160	75.0%
4315 CVTA Reimbursement	29,609	70,918	33,241	40,308	51,342	80,097	161,994	50,891	56,829	575,229	380,058	151.4%
4316 CVTA Service Fee	2,661	6,792	1,218	1,925	3,028	5,904	14,418	3,021	3,615	42,582	38,006	112.0%
Total 4300 Local Revenue	81,950	127,389	130,234	100,014	104,051	135,680	226,092	103,593	110,124	1,119,128	1,068,420	104.7%
4400 Private Revenue												
4440 Regional Housing Grant - Partners	-	47,815	-	24,719	81,730	58,291	-	100,000	-	312,556	347,728	89.9%
4441 Regional Housing Grant - PlanRVA	7,746	10,786	8,604	21,783	7,517	1,573	1,445	-	-	59,453	64,144	92.7%
4450 FOLAR Grant	6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	6,440	57,960	77,280	75.0%
4460 Project Partner Revenue	-	-	5,875	-	-	-	-	-	48,000	53,875	53,875	100.0%
4470 Special Project Revenue	-	-	1,498	4,460	11,398	22,314	12,280	-	-	51,950	60,000	86.6%
4475 Donated Services	-	-	-	-	-	-	-	-	-	-	8,525	0.0%
4801 Interest Income	184	681	669	697	681	706	467	367	703	5,156	6,000	85.9%
4810 Miscellaneous	-	-	769	-	-	(161)	-	-	-	608	1,950	31.2%
Total 4400 Private Revenue	14,370	65,722	23,855	58,098	107,767	89,163	20,632	106,807	55,143	541,557	619,502	87.4%

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PlanRVA Detail by Month
July 2023 - March 2024

PlanRVA Detail	07/2023	08/2023	09/2023	10/2023	11/2023	12/2023	01/2024	02/2024	03/2024	FY2024 Actual	% Year Elapsed	75.0%
										YTD	FY2024 Budget v2	% Budget Utilized
4900 Revenue Distribution												
491100 Local Match from General	24,894	28,132	(21,751)	18,099	27,521	23,646	27,098	26,337	36,875	190,851	412,839	46.2%
494140 Local Match to Hazard Mitigation	(153)	(169)	(113)	(334)	(100)	(319)	(184)	(79)	(135)	(1,584)	(3,512)	45.1%
495101 Local Match to ANPDC Eco Tourism	(1,439)	(3,802)	(3,382)	-	-	-	-	-	-	(8,623)	(7,992)	107.9%
495102 Local Match to Eco Technical Asst	(7,415)	(5,166)	(7,000)	(10,281)	(10,819)	1,425	(8,924)	(6,899)	(12,187)	(67,266)	(64,480)	104.3%
495240 Local Match to Ches Bay Watershed	(967)	(722)	(948)	(1,685)	(1,350)	(3,141)	(1,228)	(940)	(914)	(11,895)	(14,505)	82.0%
497110 Local Match to MPO Prog Mgmt	(1,585)	(1,320)	2,905	(568)	(1,616)	(2,639)	(2,519)	(2,555)	(4,916)	(14,813)	(33,598)	44.1%
497120 Local Match to UPWP Budget	(192)	(832)	1,023	(129)	(416)	(772)	(751)	(696)	(686)	(3,449)	(8,647)	39.9%
497210 Local Match to Public Outreach	(1,353)	(2,432)	3,785	(513)	(1,525)	(3,914)	(2,128)	(2,726)	(2,217)	(13,022)	(22,449)	58.0%
497220 Local Match to Special Planning Efforts	(1,697)	(1,764)	3,461	(497)	(1,697)	(1,634)	(1,797)	(2,741)	(3,527)	(11,894)	(35,092)	33.9%
497230 Local Match to Contingency Funding	-	-	-	-	-	-	-	-	-	-	(48,142)	0.0%
497310 Local Match to Long Range Trans Plan	(214)	(467)	681	(65)	(50)	(158)	(251)	(566)	(1,704)	(2,794)	(7,890)	35.4%
497315 Local Match to Scenario Planning	(3,795)	(3,942)	7,737	(1,411)	(2,316)	(2,652)	(2,414)	(2,765)	(3,688)	(15,245)	(42,012)	36.3%
497320 Local Match to Travel Demand Model	(159)	(6)	166	(33)	-	(255)	(172)	(39)	(198)	(697)	(10,091)	6.9%
497330 Local Match to Transit	(1,454)	(2,267)	3,721	(763)	(3,219)	(1,239)	(1,526)	(1,189)	(1,764)	(9,700)	(31,430)	30.9%
497340 Local Match to Act Trans - Bike/Ped	(1,582)	(2,597)	4,179	(958)	(1,725)	(1,756)	(1,739)	(1,728)	(1,870)	(9,777)	(29,634)	33.0%
497350 Local Match to System Resiliency	(1,396)	(977)	2,373	(511)	(659)	(2,402)	(1,304)	(932)	(851)	(6,659)	(12,903)	51.6%
497410 Local Match to Perf Based Trans Plng	-	(59)	59	-	(329)	(2,370)	(445)	(809)	(656)	(4,610)	(8,738)	52.8%
497420 Local Match to Financial Prog/TIP	(1,475)	(1,611)	3,085	(315)	(1,700)	(1,872)	(1,714)	(1,673)	(1,543)	(8,817)	(29,213)	30.2%
497430 Local Match to Rail & Freight	(20)	-	20	(36)	-	50	-	-	(20)	(5)	(2,513)	0.2%
Total 4900 Revenue Distribution	0	0	(0)	0	(0)	0	0	0	(0)	-	-	n/a
Total Revenue	223,103	481,927	371,023	372,944	440,234	506,820	486,525	682,141	466,168	4,030,884	5,402,457	74.6%
Expenses												
5100 Salaries & Wages												
5101 Salaries & Wages	(8,092)	(12,375)	13,951	(15,624)	(13,697)	(6,701)	(17,529)	8,197	(2,712)	(54,581)	2,288,390	-2.4%
5102 Salaries & Wages - Allocated	112,943	137,864	109,950	135,534	116,120	114,150	140,678	144,065	161,482	1,172,785	(628,144)	-186.7%
5111 Wages Allocated - Program	-	-	16,896	16,896	16,896	16,896	16,896	16,896	16,896	118,271	4,207	2811.6%
5113 Wages Allocated - Administrative	24,127	30,246	27,368	32,525	35,811	31,989	31,645	31,462	28,851	274,025	268,326	102.1%
5120 Wages Allocated - Paid Time Off	32,899	19,200	32,646	24,493	53,833	47,033	32,818	12,884	8,666	264,473	355,612	74.4%
Total 5100 Salaries & Wages	161,878	174,935	200,811	193,824	208,963	203,366	204,508	213,504	213,182	1,774,973	2,288,390	77.6%
5500 Fringe Benefit Pool												
5510 Payroll Taxes	11,597	12,552	14,651	14,118	15,137	14,635	17,752	16,330	15,549	132,320	179,229	73.8%
5520 Retirement	17,076	16,776	17,584	20,166	19,701	18,873	18,873	15,829	46,957	191,835	243,367	78.8%
5530 Healthcare	19,542	21,256	17,699	23,099	22,970	25,756	23,056	23,056	23,330	199,764	283,322	70.5%
5531 FSH/HAS Health Accounts	(625)	(418)	(1,142)	(1,630)	(1,200)	(1,182)	1,762	1,278	3,898	742	403	183.9%
5540 LTD Insurance	(101)	1,390	3,075	1,567	1,613	1,297	1,297	1,297	1,822	13,258	16,041	82.7%
5590 Leave Paid Out	-	-	-	-	-	-	-	-	-	-	-	n/a
5599 Fringe Benefits Allocated	(0)	0	0	(0)	(0)	0	0	(0)	(0)	(0)	(0)	100.0%
Total 5500 Fringe Benefit Pool	47,488	51,556	51,867	57,320	58,221	59,379	62,741	57,790	91,557	537,919	722,363	74.5%

PlanRVA
PlanRVA Detail by Month
July 2023 - March 2024

PlanRVA Detail	07/2023	08/2023	09/2023	10/2023	11/2023	12/2023	01/2024	02/2024	03/2024	FY2024 Actual	% Year Elapsed	75.0%
										YTD	FY2024 Budget v2	% Budget Utilized
6000 Direct Cost Pool												
6120 Legal Fees	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	36,000	42,000	85.7%
6130 Contracted Services	3,343	42,283	900	5,500	37,860	65,679	124,268	4,471	13,004	297,308	555,849	53.5%
6131 Donated Services	-	-	-	-	-	-	-	-	-	-	8,525	0.0%
6150 Advertising	218	10,916	2,618	29,103	1,188	28,259	17,381	19,315	3,425	112,423	94,600	118.8%
6220 Insurance	2,843	-	-	-	-	-	-	-	-	2,843	3,000	94.8%
6230 Printing	-	-	-	-	-	1,000	-	-	-	1,000	1,200	83.3%
6235 Supplies	-	52	16	-	97	15	-	-	730	910	1,000	91.0%
6290 Miscellaneous	-	18	-	-	-	-	-	-	-	18	22,200	0.1%
6320 Software Services	50	50	432	693	432	401	86	414	339	2,895	11,700	24.7%
6350 Computer Supplies	-	-	-	-	-	-	-	-	-	-	10,500	0.0%
6360 Technology Services	-	-	-	-	-	-	-	-	-	-	-	n/a
6410 Organizational Dues	7,008	-	-	-	-	399	1,022	170	535	9,134	8,100	112.8%
6425 Travel- Agency	1,904	412	2,682	711	2,575	248	1,323	2,253	6,115	18,223	7,200	253.1%
6430 Training	2,830	-	-	-	-	874	1,305	2,835	7,700	15,544	13,000	119.6%
6450 Staff Engagement	-	-	321	231	(4)	-	-	-	-	548	-	n/a
6455 Meeting Expenses	611	6	274	654	-	1,623	14	3,890	2,028	9,100	7,200	126.4%
6500 Bad Debt Expense	-	6,888	2,110	-	-	27,177	320	-	-	36,495	36,495	100.0%
6460 Special Event	362	-	-	-	(181)	-	-	-	4,826	5,007	11,181	44.8%
6510 Grant Sub-recipient: Contractors	-	47,815	-	24,719	81,730	58,291	-	100,000	-	312,556	347,728	89.9%
6590 Miscellaneous Pass-thru	(46,046)	77,132	62,473	1,562	39,548	365	12,849	221,664	8,584	378,132	497,420	76.0%
Total 6000 Direct Cost Pool	(22,877)	189,573	75,827	67,173	167,244	188,332	162,568	359,012	51,285	1,238,137	1,678,898	73.7%
7000 Indirect Cost Pool												
7100 Professional Fees												
7111 Bank Fees	91	100	63	68	60	67	66	85	90	690	1,200	57.5%
7120 Legal Fees	3,000	3,000	3,000	6,120	3,000	3,000	3,000	3,000	3,000	30,120	5,000	602.4%
7121 Legal Fees - General	-	-	-	-	-	-	-	-	-	-	36,000	0.0%
7130 Contracted Services	-	-	-	-	-	11,275	290	-	-	11,565	12,000	96.4%
7131 Consultants: Recurring	-	-	-	-	-	-	-	-	-	-	-	n/a
7132 Consultants: Non-recurring	-	-	-	-	-	-	-	-	-	-	-	n/a
7150 Advertising	16	140	3,048	451	118	784	1,872	47	2,102	8,577	15,000	57.2%
Total 7100 Professional Fees	3,107	3,240	6,111	6,639	3,178	15,126	5,229	3,132	5,192	50,953	69,200	73.6%
7200 General Operations												
7210 Rent	19,034	18,251	18,400	18,449	19,151	18,253	18,193	18,332	22,652	170,714	227,445	75.1%
7220 Insurance	8,283	-	(94)	351	-	-	-	-	-	8,540	9,000	94.9%
7230 Printing	988	2,435	988	988	1,920	6,704	988	2,112	1,267	18,392	19,100	96.3%
7235 Supplies	369	226	1,689	652	587	1,187	1,029	1,044	353	7,135	12,000	59.5%
7240 Postage	-	-	-	-	-	-	-	-	-	-	300	0.0%
7290 Miscellaneous	-	9	499	1,286	25	15	15	-	-	1,849	8,700	21.3%
Total 7200 General Operations	28,674	20,921	21,481	21,726	21,684	26,160	20,225	21,488	24,272	206,630	276,545	74.7%

PlanRVA
PlanRVA Detail by Month
July 2023 - March 2024

PlanRVA Detail	07/2023	08/2023	09/2023	10/2023	11/2023	12/2023	01/2024	02/2024	03/2024	FY2024 Actual	% Year Elapsed	75.0%
										YTD	FY2024 Budget v2	% Budget Utilized
7300 Technology Operations												
7310 Virtual Desktop Operations	8,308	9,096	9,096	9,096	9,096	9,096	9,096	9,096	9,096	81,080	102,000	79.5%
7320 Software Services	18,598	6,962	1,321	4,255	2,556	2,332	2,549	2,194	3,039	43,805	39,000	112.3%
7330 Communication Technology	5,371	1,315	811	1,726	736	1,315	1,182	418	999	13,873	15,362	90.3%
7340 Desktops & Support	-	-	-	-	-	-	-	-	-	-	500	0.0%
7350 Computer Supplies	-	-	53	-	-	-	-	-	-	53	2,000	2.6%
7360 Technology Services	-	-	-	-	-	-	-	-	-	-	500	0.0%
Total 7300 Technology Operations	32,277	17,373	11,281	15,078	12,389	12,744	12,827	11,709	13,134	138,811	159,362	87.1%
7400 Staff Development												
7410 Organizational Dues	150	7,000	(650)	170	1,400	824	1,000	7,000	-	16,894	20,000	84.5%
7420 Travel- Board	-	-	-	-	-	-	-	-	-	-	12,000	0.0%
7425 Travel- Agency	2,924	1,083	952	1,847	1,450	732	5	1,618	3,022	13,632	20,000	68.2%
7430 Training	125	650	10	35	-	702	610	2,750	19,875	24,757	30,000	82.5%
7440 Books & Periodicals	-	-	-	-	-	-	-	-	-	-	500	0.0%
7450 Staff Engagement	370	478	472	820	1,734	360	362	39	752	5,387	10,000	53.9%
7455 Meeting Expenses	-	-	38	-	388	1,331	319	1,076	106	3,258	8,000	40.7%
7460 Special Event	(819)	(1,455)	-	-	4,429	339	-	-	(4,000)	(1,506)	10,000	-15.1%
7400 Staff Development	2,750	7,755	822	2,872	9,402	4,288	2,297	12,483	19,755	62,423	110,500	56.5%
7999 Indirect Costs Allocated	0	0	-	(0)	0	(0)	0	(0)	(0)	0	0	52.9%
Total 7000 Indirect Cost Pool	66,807	49,289	39,696	46,314	46,653	58,317	40,578	48,811	62,352	458,817	615,607	74.5%
Total Expenses	253,297	465,354	368,201	364,631	481,082	509,394	470,394	679,118	418,377	4,009,846	5,305,257	75.6%
Net Operating Income (Loss) before Transfers	(30,195)	16,573	2,823	8,313	(40,848)	(2,574)	16,131	3,024	47,791	21,038	97,200	21.6%
890000 Transfers between Activities												
891100 Transfer from General Fund	-	-	-	-	-	-	-	-	-	-	278,210	0.0%
891100 Transfer to General Fund	-	-	-	-	-	-	-	-	-	-	38,006	0.0%
891700 Transfer to Public Engagement	-	-	-	-	-	-	-	-	-	-	(82,743)	0.0%
892100 Transfer to Comm Dev Admin	-	-	-	-	-	-	-	-	-	-	(50,185)	0.0%
892200 Transfer from Local Tech Asst	-	-	-	-	-	(2,116)	(2,575)	(358)	(1,915)	(6,964)	(49,203)	14.2%
892440 Transfer to Regional Housing	-	-	-	-	-	-	-	-	-	-	-	n/a
893200 Transfer to Regional Data & GIS	-	-	-	-	-	-	-	-	-	-	(46,404)	0.0%
894090 Transfer to EM Prog Support	-	-	-	-	-	-	-	-	-	-	(27,530)	0.0%
894100 Transfer to Reg'I EM Plng	-	-	-	-	-	-	-	-	-	-	-	n/a
894140 Transfer to Hazard Mitigation	-	-	-	-	-	-	-	-	-	-	(6,213)	0.0%
894300 Transfer from Critical Infrastructure	-	-	-	-	-	-	-	-	-	-	(3,535)	0.0%
895100 Transfer to Env General	-	-	-	-	-	-	-	-	-	-	(71,349)	0.0%
895102 Transfer to TA	-	-	-	-	-	6,739	-	-	-	6,739	-	n/a
895230 Transfer from Appomattox River	828	5,877	1,802	5,294	3,142	(4,833)	(6,431)	(3,239)	(5,607)	(3,167)	-	n/a
895240 Transfer from VA Ches Bay Watershed	-	-	-	-	-	(6,739)	-	-	-	(6,739)	-	n/a
895410 Transfer from Extreme Heat (DOF)	-	-	-	-	-	(10,908)	(3,196)	(2,426)	(2,886)	(19,416)	(40,194)	48.3%
896320 Transfer to Reg'I Strat Plan	-	632	2,534	2,076	5,280	(1,734)	(1,433)	(1,490)	(2,035)	3,828	(30,399)	-12.6%
897220 Transfer to Special Planning Efforts	-	-	-	-	-	2,116	2,575	358	1,915	6,964	49,203	14.2%

PlanRVA
PlanRVA Detail by Month
July 2023 - March 2024

PlanRVA Detail	07/2023	08/2023	09/2023	10/2023	11/2023	12/2023	01/2024	02/2024	03/2024	FY2024 Actual		% Year Elapsed	75.0%
										YTD	FY2024 Budget v2	% Budget Utilized	
897315 Transfer to Scenario Planning	-	(632)	(2,534)	(2,076)	(5,280)	1,734	1,433	1,490	2,035	(3,828)	30,399	-12.6%	
897340 Transfer to Active Transportation	(828)	(5,877)	(1,802)	(5,294)	(3,142)	4,833	6,431	3,239	5,607	3,167	-	n/a	
897350 Transfer to System Resiliency	-	-	-	-	-	10,908	3,196	2,426	2,886	19,416	49,941	38.9%	
897700 Transfer from CVTA	-	-	-	-	-	-	-	-	-	-	(38,006)	0.0%	
Total 890000 Transfers between Activities	-	-	0	0	0	0	0	(0)	-	-	-	n/a	
9000 Transfers to Capital Projects Reserve													
9101 Transfer for Office Furniture	(28,593)	(2,385)	(420)	(33,300)	-	-	(1,818)	-	-	(66,515)	(66,515)	100.0%	
9102 Transfer for Computer Equipment	-	-	-	-	-	-	-	-	-	-	(25,000)	0.0%	
Total 9000 Transfers to Capital Projects Reserve	(28,593)	(2,385)	(420)	(33,300)	-	-	(1,818)	-	-	(66,515)	(91,515)	72.7%	
Net Operating Income (Loss)	(58,787)	14,188	2,403	(24,986)	(40,848)	(2,574)	14,314	3,024	47,791	(45,477)	5,685	n/a	

PlanRVA
PlanRVA Summary
July 2023 - March 2024

PlanRVA Summary	Administration	Community Engagement	Community Development	Data Research & Analysis	Emergency Management	Environment	Transportation	CVTA	FY2024 Actual YTD	% Year Elapsed	75.0%
										FY2024 Budget v2	% Budget Utilized
Income											
4100 Federal Funding	-	-	-	-	304,903	283,064	1,466,575	-	2,054,541	3,221,604	63.8%
4200 State Funding	95,968	-	-	-	6,741	-	212,949	-	315,658	492,931	64.0%
4300 Local Funding	447,120	-	-	-	-	-	54,196	617,812	1,119,128	1,068,420	104.7%
4400 Private Funding	7,218	-	397,009	73,000	6,371	57,960	-	-	541,557	619,502	87.4%
4900 Revenue Distribution	(190,851)	-	-	-	1,584	87,785	101,482	-	-	-	n/a
Total Income	359,455	-	397,009	73,000	319,598	428,808	1,835,203	617,812	4,030,884	5,402,457	74.6%
Expenses											
5000 Personnel Expenses											
5100 Salaries & Wages	486,855	37,532	59,888	63,256	105,819	208,552	642,002	171,070	1,774,973	2,288,390	77.6%
5500 Fringe Benefit Pool	(55,769)	19,115	30,501	32,217	53,894	99,858	304,743	53,361	537,919	722,363	74.5%
Total 5000 Personnel Expenses	431,086	56,646	90,389	95,472	159,714	308,410	946,744	224,431	2,312,892	3,010,752	76.8%
6000 Direct Cost Pool	-	6,806	348,887	(92)	153,815	46,614	368,872	313,234	1,238,137	1,678,898	73.7%
7000 Indirect Cost Pool											
7100 Professional Fees	50,953	-	-	-	-	-	-	-	50,953	69,200	73.6%
7200 General Operations	206,630	-	-	-	-	-	-	-	206,630	276,545	74.7%
7300 Technology Operations	138,811	-	-	-	-	-	-	-	138,811	159,362	87.1%
7400 Staff Development	62,423	-	-	-	-	-	-	-	62,423	110,500	56.5%
7900 Indirect Cost Allocations	(813,893)	26,482	42,257	44,633	74,667	145,995	442,603	37,255	-	0	0.0%
Total 7000 Indirect Cost Pool	(355,075)	26,482	42,257	44,633	74,667	145,995	442,603	37,255	458,817	615,607	74.5%
Total Expenses	76,011	89,934	481,533	140,014	388,196	501,018	1,758,220	574,920	4,009,846	5,305,257	75.6%
Net Operating Income (Loss) before Transfers	283,444	(89,934)	(84,524)	(67,014)	(68,598)	(72,210)	76,983	42,891	21,038	97,200	21.6%
890000 Transfers between Activities	-	17,214	6,964	-	-	56,470	(80,648)	-	-	-	n/a
Net Operating Income (Loss)	283,444	(72,720)	(77,560)	(67,014)	(68,598)	(15,740)	(3,665)	42,891	21,038	97,200	21.6%
Transfers to Capital Projects Reserve											
9100 Capital Expense & Projects	(66,515)	-	-	-	-	-	-	-	(66,515)	(91,515)	72.7%
Net Income (Loss)	216,929	(72,720)	(77,560)	(67,014)	(68,598)	(15,740)	(3,665)	42,891	(45,477)	5,685	n/a

PlanRVA
PlanRVA Detail
July 2023 - March 2024

PlanRVA Detail	Administration	Community Engagement	Community Development	Data Research & Analysis	Emergency Management	Environment	Transportation	CVTA	FY2024 Actual YTD	% Year Elapsed	75.0%
										FY2024 Budget v2	% Budget Utilized
Revenue											
4100 Federal Revenue											
4101 MPO FHWA/PL Funds- Fed Share	-	-	-	-	-	-	930,061	-	930,061	1,463,101	63.6%
4102 MPO Sect 5303 Funds- Fed Share	-	-	-	-	-	-	310,600	-	310,600	727,719	42.7%
4105 MPO Pass-thru	-	-	-	-	-	-	225,914	-	225,914	320,000	70.6%
4111 FY20 Rural Coastal Va Mktg	-	-	-	-	-	8,255	-	-	8,255	17,133	48.2%
4113 Coastal TA & Resiliency	-	-	-	-	-	67,489	-	-	67,489	75,233	89.7%
4115 CBRAP- WIP3/ Fed Share	-	-	-	-	-	47,472	-	-	47,472	75,443	62.9%
4117 Extreme Heat DOF	-	-	-	-	-	10,214	-	-	10,214	9,217	110.8%
4119 EPA Grant	-	-	-	-	-	149,633	-	-	149,633	162,801	91.9%
4120 VDEM SHSP	-	-	-	-	75,457	-	-	-	75,457	74,996	100.6%
4121 Community Outreach	-	-	-	-	15,229	-	-	-	15,229	57,000	26.7%
4129 Emergency Mgmt Admin	-	-	-	-	-	-	-	-	-	15,475	0.0%
4130 VDEM Pass-Through Grants	-	-	-	-	143,850	-	-	-	143,850	143,775	100.1%
4140 Hazard Mitigation Fed Share	-	-	-	-	25,277	-	-	-	25,277	41,710	60.6%
4150 Critical Infrastructure	-	-	-	-	45,089	-	-	-	45,089	38,000	118.7%
Total 4100 Federal Revenue	-	-	-	-	304,903	283,064	1,466,575	-	2,054,541	3,221,604	63.8%
4200 State Revenue											
4201 MPO FHWA/PL Funds - State Share	-	-	-	-	-	-	117,547	-	117,547	182,888	64.3%
4202 MPO Sec. 5303 - State Share	-	-	-	-	-	-	38,924	-	38,924	90,965	42.8%
4205 MPO Pass-thru	-	-	-	-	-	-	56,478	-	56,478	80,000	70.6%
4220 Hazard Mitigation Plan	-	-	-	-	6,741	-	-	-	6,741	11,123	60.6%
4230 State Appropriation	95,968	-	-	-	-	-	-	-	95,968	127,956	75.0%
Total 4200 State Revenue	95,968	-	-	-	6,741	-	212,949	-	315,658	492,931	64.0%
4300 Local Revenue											
4301 TPO Assessment	-	-	-	-	-	-	54,196	-	54,196	54,196	100.0%
4310 Local Membership Dues	447,120	-	-	-	-	-	-	-	447,120	596,160	75.0%
4315 CVTA Reimbursement	-	-	-	-	-	-	-	575,229	575,229	380,058	151.4%
4316 CVTA Service Fee	-	-	-	-	-	-	-	42,582	42,582	38,006	112.0%
Total 4300 Local Revenue	447,120	-	-	-	-	-	54,196	617,812	1,119,128	1,068,420	104.7%
4400 Private Revenue											
4440 Regional Housing Grant - Partners	-	-	312,556	-	-	-	-	-	312,556	347,728	89.9%
4441 Regional Housing Grant - PlanRVA	-	-	59,453	-	-	-	-	-	59,453	64,144	92.7%
4450 FOLAR Grant	-	-	-	-	-	57,960	-	-	57,960	77,280	75.0%
4460 Project Partner Revenue	-	-	-	48,000	5,875	-	-	-	53,875	53,875	100.0%
4470 Special Project Revenue	1,950	-	25,000	25,000	-	-	-	-	51,950	60,000	86.6%
4475 Donated Services	-	-	-	-	-	-	-	-	-	8,525	0.0%
4801 Interest Income	5,156	-	-	-	-	-	-	-	5,156	6,000	85.9%
4810 Miscellaneous	112	-	-	-	496	-	-	-	608	1,950	31.2%
Total 4400 Private Revenue	7,218	-	397,009	73,000	6,371	57,960	-	-	541,557	619,592	87.4%

PlanRVA
PlanRVA Detail
July 2023 - March 2024

PlanRVA Detail	Administration	Community Engagement	Community Development	Data Research & Analysis	Emergency Management	Environment	Transportation	CVTA	FY2024 Actual YTD	% Year Elapsed	75.0%
										FY2024 Budget v2	% Budget Utilized
4900 Revenue Distribution											
491100 Local Match from General	-	-	-	-	1,584	87,785	101,482	-	190,851	412,839	46.2%
494140 Local Match to Hazard Mitigation	(1,584)	-	-	-	-	-	-	-	(1,584)	(3,512)	45.1%
495101 Local Match to ANPDC Eco Tourism	(8,623)	-	-	-	-	-	-	-	(8,623)	(7,992)	107.9%
495102 Local Match to Eco Technical Asst	(67,266)	-	-	-	-	-	-	-	(67,266)	(64,480)	104.3%
495240 Local Match to Ches Bay Watershed	(11,895)	-	-	-	-	-	-	-	(11,895)	(14,505)	82.0%
497110 Local Match to MPO Prog Mgmt	(14,813)	-	-	-	-	-	-	-	(14,813)	(33,598)	44.1%
497120 Local Match to UPWP Budget	(3,449)	-	-	-	-	-	-	-	(3,449)	(8,647)	39.9%
497210 Local Match to Public Outreach	(13,022)	-	-	-	-	-	-	-	(13,022)	(22,449)	58.0%
497220 Local Match to Special Planning Efforts	(11,894)	-	-	-	-	-	-	-	(11,894)	(35,092)	33.9%
497230 Local Match to Contingency Funding	-	-	-	-	-	-	-	-	-	(48,142)	0.0%
497310 Local Match to Long Range Trans Plan	(2,794)	-	-	-	-	-	-	-	(2,794)	(7,890)	35.4%
497315 Local Match to Scenario Planning	(15,245)	-	-	-	-	-	-	-	(15,245)	(42,012)	36.3%
497320 Local Match to Travel Demand Model	(697)	-	-	-	-	-	-	-	(697)	(10,091)	6.9%
497330 Local Match to Transit	(9,700)	-	-	-	-	-	-	-	(9,700)	(31,430)	30.9%
497340 Local Match to Act Trans - Bike/Ped	(9,777)	-	-	-	-	-	-	-	(9,777)	(29,634)	33.0%
497350 Local Match to System Resiliency	(6,659)	-	-	-	-	-	-	-	(6,659)	(12,903)	51.6%
497410 Local Match to Perf Based Trans Plng	(4,610)	-	-	-	-	-	-	-	(4,610)	(8,738)	52.8%
497420 Local Match to Financial Prog/TIP	(8,817)	-	-	-	-	-	-	-	(8,817)	(29,213)	30.2%
497430 Local Match to Rail & Freight	(5)	-	-	-	-	-	-	-	(5)	(2,513)	0.2%
Total 4900 Revenue Distribution	(190,851)	-	-	-	1,584	87,785	101,482	-	-	-	n/a
Total Revenue	359,455	-	397,009	73,000	319,598	428,808	1,835,203	617,812	4,030,884	5,402,457	74.6%
Expenses											
5100 Salaries & Wages											
5101 Salaries & Wages	(54,581)	-	-	-	-	-	-	-	(54,581)	2,288,390	-2.4%
5102 Salaries & Wages - Allocated	2,939	37,532	59,888	63,256	105,819	208,552	642,002	52,799	1,172,785	(628,144)	-186.7%
5111 Wages Allocated - Program	-	-	-	-	-	-	-	118,271	118,271	4,207	2811.6%
5113 Wages Allocated - Administrative	274,025	-	-	-	-	-	-	-	274,025	268,326	102.1%
5120 Wages Allocated - Paid Time Off	264,473	-	-	-	-	-	-	-	264,473	355,612	74.4%
Total 5100 Salaries & Wages	486,855	37,532	59,888	63,256	105,819	208,552	642,002	171,070	1,774,973	2,288,390	77.6%
5500 Fringe Benefit Pool											
5510 Payroll Taxes	124,337	-	-	-	-	-	-	7,983	132,320	179,229	73.8%
5520 Retirement	180,110	-	-	-	-	-	-	11,725	191,835	243,367	78.8%
5530 Healthcare	193,464	-	-	-	-	-	-	6,300	199,764	283,322	70.5%
5531 FSH/HAS Health Accounts	742	-	-	-	-	-	-	-	742	403	183.9%
5540 LTD Insurance	12,796	-	-	-	-	-	-	462	13,258	16,041	82.7%
5590 Leave Paid Out	-	-	-	-	-	-	-	-	-	-	n/a
5599 Fringe Benefits Allocated	(567,218)	19,115	30,501	32,217	53,894	99,858	304,743	26,891	(0)	(0)	100.0%
Total 5500 Fringe Benefit Pool	(55,769)	19,115	30,501	32,217	53,894	99,858	304,743	53,361	537,919	722,363	74.5%

PlanRVA
PlanRVA Detail
July 2023 - March 2024

PlanRVA Detail	Administration	Community Engagement	Community Development	Data Research & Analysis	Emergency Management	Environment	Transportation	CVTA	FY2024 Actual YTD	% Year Elapsed	75.0%
										FY2024 Budget v2	% Budget Utilized
6000 Direct Cost Pool											
6120 Legal Fees	-	-	-	-	-	-	-	36,000	36,000	42,000	85.7%
6130 Contracted Services	-	-	-	-	25,000	-	18,475	253,833	297,308	555,849	53.5%
6131 Donated Services	-	-	-	-	-	-	-	-	-	8,525	0.0%
6150 Advertising	-	6,657	1,864	-	25,422	44,491	24,677	9,312	112,423	94,600	118.8%
6220 Insurance	-	-	-	-	-	-	-	2,843	2,843	3,000	94.8%
6230 Printing	-	-	-	-	-	1,000	-	-	1,000	1,200	83.3%
6235 Supplies	-	-	-	-	16	-	779	115	910	1,000	91.0%
6290 Miscellaneous	-	-	-	-	-	-	9	9	18	22,200	0.1%
6320 Software Services	-	60	-	(234)	474	-	(2)	2,597	2,895	11,700	24.7%
6350 Computer Supplies	-	-	-	-	-	-	-	-	-	10,500	0.0%
6360 Technology Services	-	-	-	-	-	-	-	-	-	-	n/a
6410 Organizational Dues	-	-	-	-	-	-	9,134	-	9,134	8,100	112.8%
6425 Travel- Agency	-	67	30	143	3,005	447	8,804	5,728	18,223	7,200	253.1%
6430 Training	-	-	-	-	1,635	-	12,760	1,150	15,544	13,000	119.6%
6450 Staff Engagement	-	-	-	-	231	-	317	-	548	-	n/a
6455 Meeting Expenses	-	23	52	-	181	676	6,521	1,647	9,100	7,200	126.4%
6500 Bad Debt Expense	-	-	34,385	-	2,110	-	-	-	36,495	36,495	100.0%
6460 Special Event	-	-	-	-	-	-	5,007	-	5,007	11,181	44.8%
6510 Grant Sub-recipient: Contractors	-	-	312,556	-	-	-	-	-	312,556	347,728	89.9%
6590 Miscellaneous Pass-thru	-	-	-	-	95,740	-	282,392	-	378,132	497,420	76.0%
Total 6000 Direct Cost Pool	-	6,806	348,887	(92)	153,815	46,614	368,872	313,234	1,238,137	1,678,898	73.7%
7000 Indirect Cost Pool											
7100 Professional Fees											
7111 Bank Fees	690	-	-	-	-	-	-	-	690	1,200	57.5%
7120 Legal Fees	30,120	-	-	-	-	-	-	-	30,120	5,000	602.4%
7121 Legal Fees - General	-	-	-	-	-	-	-	-	-	36,000	0.0%
7130 Contracted Services	11,565	-	-	-	-	-	-	-	11,565	12,000	96.4%
7131 Consultants: Recurring	-	-	-	-	-	-	-	-	-	-	n/a
7132 Consultants: Non-recurring	-	-	-	-	-	-	-	-	-	-	n/a
7150 Advertising	8,577	-	-	-	-	-	-	-	8,577	15,000	57.2%
Total 7100 Professional Fees	50,953	-	-	-	-	-	-	-	50,953	69,200	73.6%
7200 General Operations											
7210 Rent	170,714	-	-	-	-	-	-	-	170,714	227,445	75.1%
7220 Insurance	8,540	-	-	-	-	-	-	-	8,540	9,000	94.9%
7230 Printing	18,392	-	-	-	-	-	-	-	18,392	19,100	96.3%
7235 Supplies	7,135	-	-	-	-	-	-	-	7,135	12,000	59.5%
7240 Postage	-	-	-	-	-	-	-	-	-	300	0.0%
7290 Miscellaneous	1,849	-	-	-	-	-	-	-	1,849	8,700	21.3%
Total 7200 General Operations	206,630	-	-	-	-	-	-	-	206,630	276,545	74.7%

PlanRVA
PlanRVA Detail
July 2023 - March 2024

PlanRVA Detail	Administration	Community Engagement	Community Development	Data Research & Analysis	Emergency Management	Environment	Transportation	CVTA	FY2024 Actual YTD	% Year Elapsed	75.0%
										FY2024 Budget v2	% Budget Utilized
7300 Technology Operations											
7310 Virtual Desktop Operations	81,080	-	-	-	-	-	-	-	81,080	102,000	79.5%
7320 Software Services	43,805	-	-	-	-	-	-	-	43,805	39,000	112.3%
7330 Communication Technology	13,873	-	-	-	-	-	-	-	13,873	15,362	90.3%
7340 Desktops & Support	-	-	-	-	-	-	-	-	-	500	0.0%
7350 Computer Supplies	53	-	-	-	-	-	-	-	53	2,000	2.6%
7360 Technology Services	-	-	-	-	-	-	-	-	-	500	0.0%
Total 7300 Technology Operations	138,811	-	-	-	-	-	-	-	138,811	159,362	87.1%
7400 Staff Development											
7410 Organizational Dues	16,894	-	-	-	-	-	-	-	16,894	20,000	84.5%
7420 Travel- Board	-	-	-	-	-	-	-	-	-	12,000	0.0%
7425 Travel- Agency	13,632	-	-	-	-	-	-	-	13,632	20,000	68.2%
7430 Training	24,757	-	-	-	-	-	-	-	24,757	30,000	82.5%
7440 Books & Periodicals	-	-	-	-	-	-	-	-	-	500	0.0%
7450 Staff Engagement	5,387	-	-	-	-	-	-	-	5,387	10,000	53.9%
7455 Meeting Expenses	3,258	-	-	-	-	-	-	-	3,258	8,000	40.7%
7460 Special Event	(1,506)	-	-	-	-	-	-	-	(1,506)	10,000	-15.1%
7400 Staff Development	62,423	-	-	-	-	-	-	-	62,423	110,500	56.5%
7999 Indirect Costs Allocated	(813,893)	26,482	42,257	44,633	74,667	145,995	442,603	37,255	-	0	0.0%
Total 7000 Indirect Cost Pool	(355,075)	26,482	42,257	44,633	74,667	145,995	442,603	37,255	458,817	615,607	74.5%
Total Expenses	76,011	89,934	481,533	140,014	388,196	501,018	1,758,220	574,920	4,009,846	5,305,257	75.6%
Net Operating Income (Loss) before Transfers	283,444	(89,934)	(84,524)	(67,014)	(68,598)	(72,210)	76,983	42,891	21,038	97,200	21.6%
890000 Transfers between Activities											
891100 Transfer from General Fund	-	-	-	-	-	-	-	-	-	278,210	0.0%
891100 Transfer to General Fund	-	-	-	-	-	-	-	-	-	38,006	0.0%
891700 Transfer to Public Engagement	-	-	-	-	-	-	-	-	-	(82,743)	0.0%
892100 Transfer to Comm Dev Admin	-	-	-	-	-	-	-	-	-	(50,185)	0.0%
892200 Transfer from Local Tech Asst	-	-	-	-	-	-	(6,964)	-	(6,964)	(49,203)	14.2%
892440 Transfer to Regional Housing	-	-	-	-	-	-	-	-	-	-	n/a
893200 Transfer to Regional Data & GIS	-	-	-	-	-	-	-	-	-	(46,404)	0.0%
894090 Transfer to EM Prog Support	-	-	-	-	-	-	-	-	-	(27,530)	0.0%
894100 Transfer to Reg'l EM Plng	-	-	-	-	-	-	-	-	-	-	n/a
894140 Transfer to Hazard Mitigation	-	-	-	-	-	-	-	-	-	(6,213)	0.0%
894300 Transfer from Critical Infrastructure	-	-	-	-	-	-	-	-	-	(3,535)	0.0%
895100 Transfer to Env General	-	-	-	-	-	-	-	-	-	(71,349)	0.0%
895102 Transfer to TA	-	-	-	-	-	6,739	-	-	6,739	21	n/a
895230 Transfer from Appomattox River	-	-	-	-	-	16,943	(20,110)	-	(3,167)	-	n/a
895240 Transfer from VA Ches Bay Watershed	-	-	-	-	-	(6,739)	-	-	(6,739)	-	n/a

PlanRVA
PlanRVA Detail
July 2023 - March 2024

PlanRVA Detail	Administration	Community Engagement	Community Development	Data Research & Analysis	Emergency Management	Environment	Transportation	CVTA	FY2024 Actual YTD	% Year Elapsed	75.0%
										FY2024 Budget v2	% Budget Utilized
895410 Transfer from Extreme Heat (DOF)	-	-	-	-	-	-	(19,416)	-	(19,416)	(40,194)	48.3%
896320 Transfer to Reg'l Strat Plan	-	10,521	-	-	-	-	(6,693)	-	3,828	(30,399)	-12.6%
897220 Transfer to Special Planning Efforts	-	-	6,964	-	-	-	-	-	6,964	49,203	14.2%
897315 Transfer to Scenario Planning	-	6,693	-	-	-	-	(10,521)	-	(3,828)	30,399	-12.6%
897340 Transfer to Active Transportation	-	-	-	-	-	20,110	(16,943)	-	3,167	-	n/a
897350 Transfer to System Resiliency	-	-	-	-	-	19,416	-	-	19,416	49,941	38.9%
897700 Transfer from CVTA	-	-	-	-	-	-	-	-	-	(38,006)	0.0%
Total 890000 Transfers between Activities	-	17,214	6,964	-	-	56,470	(80,648)	-	0	-	n/a
9000 Transfers to Capital Projects Reserve											
9101 Transfer for Office Furniture	(66,515)	-	-	-	-	-	-	-	(66,515)	(66,515)	100.0%
9102 Transfer for Computer Equipment	-	-	-	-	-	-	-	-	-	(25,000)	0.0%
Total 9000 Transfers to Capital Projects Reserve	(66,515)	-	-	-	-	-	-	-	(66,515)	(91,515)	72.7%
Net Operating Income (Loss)	216,929	(72,720)	(77,560)	(67,014)	(68,598)	(15,740)	(3,665)	42,891	(45,477)	5,685	n/a

Date: April 9, 2024

To: Members – Audit, Facilities and Finance Committee

From: Dan Van Doornik, Director of Finance

Subject: Planning Discussion Items for Future Meetings

The following presents topics identified for future meetings of the Audit, Facilities and Finance Committee. Discussion includes current status, key assumptions, and tentative timeline

- 1) FY2025 Budget: In-development
 - a. Scheduled to be presented to the Committee at the May 13, 2024 meeting
 - b. Approach and key assumptions
 - i. Target no less than a balanced budget as prepared on the modified-accrual basis of accounting
 - ii. Revenue: approach
 1. Revenue sources confirmed available to PlanRVA during FY2025 to be included as fully utilized
 2. Revenue sources deemed reasonable to include but not confirmed may be included with the following conditions
 - a. Source is clearly identified as to its status and probability of confirmation
 - b. Each source included in the FY2025 Budget but not confirmed will be noted as such in the standard financial reporting until confirmed
 - c. FY2025 Budget Priorities – Proposed: In-development
 - d. Budget Policy to be included with FY2025 Budget proposal
- 2) Budget Policy:
 - a. to be developed with the FY2025 Budget
 - b. Topics may include the following
 - i. Process for amending or updating the Budget
 - ii. Authorization for Budget changes
 1. Executive Director threshold
 2. Finance Committee threshold
 3. Commission threshold
 - iii. Authorization for significant operating changes
 1. Workplan changes
 2. Staffing changes, both vacant positions and proposed new positions
 3. Assumption of new revenue sources
 4. Incursion of new expenditures and/or contracts
- 3) Cash Flow Management Plan
 - a. Plan to be formally included in the Fund Balance policy (see below)
 - b. Cash Flow Management practices currently in place (see attached comparative balance sheet)

- i. Focus on collection of Accounts Receivable – Billed, especially delayed payments
- ii. Accrued revenue: increase frequency of billing accrued revenue to monthly, as allowable
 - 1. Most billed revenue sources are billed monthly
 - 2. Sources not currently being billed monthly include TPO (VDOT & DRPT) – staff is currently discussing monthly billing with these grantors
- c. Analyze adequacy of cash balances, investment allocation, and cash flow as part of monthly close process

4) Fund Balance Policy

- a. Update of Fund Balance policy deferred in favor of correcting FY2024 financial operating results and preparation of FY2025 Budget
- b. Key Points
 - i. Policy to identify optimum available Fund Balance (modified-accrual basis of accounting) under specific circumstances
 - ii. Policy to address Asset Composition of the Fund Balance, as well as the amount to be maintained
 - 1. Asset Composition refers to the type of assets identifiable as to their composition in the available fund balance
 - 2. Cash balance levels are to be addressed in the policy
- c. Cash Management: Policy will include recommendations for addressing availability of cash
 - i. How does PlanRVA plan to maintain an appropriate level of cash available for normal Commission operations?
 - ii. Potential sources and approaches
 - 1. Line-of-credit with bank
 - 2. Line-of- credit with member municipality or municipalities
 - 3. Loan from member municipality or municipalities
 - 4. Other: to be identified and considered

PlanRVA
Balance Sheet
Governmental Funds

	06/30/2022 (Audited)	06/30/2023 (Audited)	12/31/2023 (Unaudited)	01/31/2024 (Unaudited)	02/29/2024 (Unaudited)	03/31/2024 (Unaudited)
ASSETS						
Cash and cash equivalents	421,798	98,256	293,556	147,257	372,589	526,602
Accounts receivable						
Accounts receivable, billed	699,226	833,385	506,612	885,689	621,707	66,827
Accrued revenue	1,208,257	707,052	688,445	413,476	552,904	870,806
Due from CVTA	123,621	103,079	182,902	359,560	228,890	113,769
Total Grants receivable	<u>2,031,104</u>	<u>1,643,516</u>	<u>1,377,960</u>	<u>1,658,726</u>	<u>1,403,500</u>	<u>1,051,402</u>
Prepaid expenses	8,982	31,225	-	-	-	-
Total Assets	<u><u>2,461,885</u></u>	<u><u>1,772,997</u></u>	<u><u>1,671,515</u></u>	<u><u>1,805,983</u></u>	<u><u>1,776,090</u></u>	<u><u>1,578,005</u></u>
LIABILITIES						
Accounts payable	798,269	441,224	114,211	271,557	290,253	111,200
Due to Grantor	102,997	-	-	-	-	-
Accrued salaries	77,268	83,504	108,835	108,835	116,208	116,208
Deferred revenue	70,834	73,998	366,204	331,410	288,586	221,802
Security deposit	2,665	-	-	-	-	-
Total Liabilities	<u>1,052,033</u>	<u>598,726</u>	<u>589,250</u>	<u>711,802</u>	<u>695,048</u>	<u>449,211</u>
FUND BALANCE						
Nonspendable	8,982	31,225	-	-	-	-
Unassigned	1,400,870	1,143,046	1,082,265	1,094,181	1,081,042	1,128,794
Total Fund Balance	<u>1,409,852</u>	<u>1,174,271</u>	<u>1,082,265</u>	<u>1,094,181</u>	<u>1,081,042</u>	<u>1,128,794</u>
Total Liabilities and Fund Balance	<u><u>2,461,885</u></u>	<u><u>1,772,997</u></u>	<u><u>1,671,515</u></u>	<u><u>1,805,983</u></u>	<u><u>1,776,090</u></u>	<u><u>1,578,005</u></u>
Treasurer's Report						
Cash in bank	130,808	26,560	143,260	71,495	221,463	374,775
Investments (LGIP)	290,991	71,696	150,296	75,762	151,127	151,828
Total Cash and Cash Equivalents	<u>421,798</u>	<u>98,256</u>	<u>293,556</u>	<u>147,257</u>	<u>372,589</u>	<u>526,602</u>
LGIP: Average Monthly Yield	1.148%	5.242%	5.534%	5.516%	5.491%	5.462%