



BOARD OF SUPERVISORS MEETING

ADDENDUM PACKET

December 9, 2014

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**County of Prince Edward
Board of Supervisors
Agenda Summary**

Meeting Date: December 8, 2014
Item No.: 16-a
Department: County Administration
Staff Contact: W.W. Bartlett
Issue: Finance Committee Report

Summary:

The Finance Committee met on December 8, 2014. The Committee is comprised of Supervisor Cooper-Jones, Chair and Supervisors Jones, Simpson and Timmons. At the November meeting of the Board, Supervisor Cooper-Jones stated she would not be available to meet during December and asked Supervisor Timmons if he would serve as the temporary Chairman of the Committee until she returned.

The Committee discussed four items: (1) EMS response in the western part of Prince Edward County; (2) Purchase of a Garbage truck and a vehicle for use by County Administration; (3) Request from the Town of Farmville to share in the cost of a new burn building; and (4) State Aid Reduction of \$41,348.

ITEM 1 –EMS response in western portion of Prince Edward County.

The committee discussed various scenarios to improve response times in the area served by Pamplin EMS. The committee has no recommendation at this time. A meeting is scheduled for Thursday, December 11, 2014 with the EMS providers to discuss strategies to help improve response times. No action is required at this time.

ITEM 2 – Purchase of garbage Truck and vehicle for County Administration.

During the October meeting of the Board of Supervisors the Board approved a budget amendment of \$180,000 to purchase a Garbage truck and \$30,000 to purchase a vehicle for use by the County Administration. County Staff was directed to compare the advantages of purchasing a chassis and transferring the hook from the garbage truck to be retired versus purchasing a new truck with a new hook. The Finance Committee reviewed the information County Staff developed and determined the net cost of a new truck with a new hook after disposing of the truck to be retired would be between \$125,000 and \$120,000 depending on the price obtained from selling the old truck. This amount is at least \$55,000 less than the budget approved by the Board. The net cost of purchasing a new truck and transferring the existing hook would be at least \$119,000. This estimate assumes all cylinders can be repaired. If the cylinders have to be replaced the cost will increase.

The Board approved expending up to \$30,000 for the purchase of a new SUV for use by County Administration. It is recommended any vehicle purchased have AWD or 4WD. The only vehicle meeting our criteria and also costing less than \$30,000 is a Ford Explorer. A Chevy Tahoe with a Police package has a base price of \$31,438 options could increase that amount.

Motion _____	Cooper-Jones _____	McKay _____	Townsend _____
Second _____	Gray _____	Simpson _____	Wilck _____
	Jones _____	Timmons _____	



County of Prince Edward
Board of Supervisors
Agenda Summary

RECOMMENDATION. Due to the uncertainty of the final cost of transferring the hook coupled with the loss of the availability of the back-up truck while the transfer of the hook was completed led the Finance Committee to recommend the purchase of a new garbage truck with a new hook.

The Finance Committee was concerned a Ford Explorer was not appropriate for some of the uses required by County Administration. Therefore the Committee recommends a Tahoe be purchased. The net cost to the County would be approximately \$31,000 after the disposal of the County's Jeep. While this amount is \$1,000 more than the amount budgeted by the Board the savings of from the Garbage Truck (\$55,000) could be used to offset the difference. The Finance Committee recommends the Board authorize the County Administrator to transfer \$2,000 from the Refuse Disposal/Vehicle Accounting Line (42300-8206) to the Capital/Motor Vehicle Accounting Line (94000-0005) to purchase a Tahoe.

ITEM 3 – Town Request to help fund a Burn Building

The Committee discussed the Town of Farmville's request that Prince Edward County share in the cost of the Burn Building the Town will construct. The Committee is most appreciative of the Town taking the lead on this project which will provide enhanced training to the fire departments in the region. The Committee continues to work on the details of this request and anticipate bringing a recommendation to the Board in January.

ITEM 4 – State Reductions in Aid to Localities

As a means to balance the State's budget the Governor recommended and the General Assembly approved reducing state aid to local governments by \$30 million in FY15. Prince Edward's portion is \$75,795, attachment (1) displays which revenues and programs were affected. Of that amount \$3,782 is a reduction for the Library; \$16,705 is for the Juvenile Detention Center and \$330 is for the Virginia Juvenile Community Crime Control Act (VJCCCA) for which Charlotte County is the fiscal agent. None of these activities are in the County's budget nor are the funds provided to the County. The state decided to allocate these items to Prince Edward because they are located in Prince Edward or provide services to Prince Edward. These funding reductions will be withheld from those agencies and not from revenues Prince Edward County receives. These agencies have been notified of the proposed reductions. Additionally \$13,630 corresponds to the grant provided to operate the Piedmont Court Services operation. This amount is provided to Prince Edward County but is in a separate fund and is not included in the County's General Fund. After subtracting these amounts, the total reduction for Prince Edward County's General Fund budget is \$41,348. The County has three options to achieve the reduction; (1) We can designate the reductions be withheld from the payments for one or more of the programs in the list; (2) We can make a payment of the full amount to the Commonwealth; or (3) We may choose a combination of program reductions and a reimbursement payment.

The Director of Piedmont Court Services is requesting she be allowed to make a payment to the Commonwealth for her portion. If the County chooses that payment is withheld from this program the County will have to submit a budget amendment to DCJS. Finally, the calculated reduction of

Motion _____
Second _____

Cooper-Jones _____
Gray _____
Jones _____

McKay _____
Simpson _____
Timmons _____

Townsend _____
Wilck _____



**County of Prince Edward
Board of Supervisors
Agenda Summary**

\$2,109 for the Rolling Stock Taxes cannot be achieved because the state has already distributed the full amount of these taxes to local governments. The state is now aware of that fact and realizes local governments will have to reduce another program.

Funds that could be used to offset the loss of revenue include savings from the Planner position (\$65,000) and the Director of Planning and Community Development (\$42,000) for a total of \$107,000. The County must inform the state of its decision by December 31, 2014 or the state will begin withholding revenues from the County until the amount of \$75,795 is recouped.

RECOMMENDATION. - Because the reductions contain a significant portion of non-County funds the Finance Committee recommends that Prince Edward County inform the Commonwealth to withhold payments from the programs listed with the exception of the \$13,630 for the Piedmont Court Services Grant and the \$2,109 from Rolling Stock taxes. The Committee recommends the \$2,109 be added to the amount to be withheld from the Recordation taxes and the \$13,630 for Piedmont Court Services be paid to the Commonwealth from the Supervision Fee Department of the Piedmont Court Services Fund. Because the action recommended will result in a reduction in the amount of state revenues that will be received except for the Piedmont Court Services Grant no budget amendment is required except for the Piedmont Court Services fund. That budget recommended amendment is displayed below.

If the County elects to make a payment to the Commonwealth we would then have to obtain reimbursement from the Library and the Juvenile Detention Center. This would most likely require their respective boards to meet and take action to approve such a payment.

REV/EXP	FUND	DEPT	OBJECT	DESCRIPTION	DEBIT	CREDIT
<u>FY 2015 Budget Amendment</u>						
3(Rev)	741	41050	0741	Piedmont Court Serv. Fund Bal		\$13,630
4(Exp)	741	97004	5510	PSA Grant-state reduction	\$13,630	

Attachments:

- (1) State reduction in Aid to Locality Form

Motion _____
Second _____

Cooper-Jones _____
Gray _____
Jones _____

McKay _____
Simpson _____
Timmons _____

Townsend _____
Wilck _____

State Reductions In Aid To Localities Prince Edward County

Locality Title	Agency	Service Area Title	Base	Calculated Reduction	Election
County	Elections	Financial Assistance for General Registrar Compensation	\$31,385.84	\$955.00	\$0.00
County	Elections	Financial Assistance for Local Electoral Board Compensation and Expenses	\$5,025.47	\$153.00	\$0.00
County	Board	Financial Assistance for Local Court Services	\$207,074.59	\$6,301.00	\$0.00
County	Board	Financial Assistance for Operations of Local Commissioners of the Revenue	\$17,900.16	\$545.00	\$0.00
County	Board	Financial Assistance for Operations of Local Attorneys for the Commonwealth	\$285,937.66	\$8,701.00	\$0.00
County	Board	Financial Assistance for Operations for Circuit Court Clerks	\$163,047.32	\$4,961.00	\$0.00
County	Board	Financial Assistance for Operations of Local Treasurers	\$16,509.55	\$502.00	\$0.00
County	Virginia	State Formula Aid for Local Public Libraries	\$124,289.00	\$3,782.00	\$0.00
County	Accounts	Distribution of Rolling Stock Taxes	\$69,295.94	\$2,109.00	\$0.00
County	Accounts	Distribution of Recordation Taxes	\$43,178.21	\$1,314.00	\$0.00
County	Services for At-	Financial Assistance for Child and Youth Services	\$519,467.43	\$15,807.00	\$0.00
County	Criminal Justice	Financial Assistance for Administration of Justice Services	\$447,927.00	\$13,630.00	\$0.00
County	Juvenile Justice	Financial Assistance for Juvenile Confinement in Local Facilities	\$548,976.00	\$16,705.00	\$0.00
County	Juvenile Justice	Financial Assistance for Community based Alternative Treatment Services	\$10,840.00	\$330.00	\$0.00
County		REIMBURSEMENT TO THE COMMONWEALTH	\$0.00	\$0.00	\$0.00
TOTALS			\$2,490,854	\$75,795	\$0

Amount Remaining to Elect: \$75,795

Library Reduction \$3,782
Piedmont Court Services \$13,630
Juvenile Detention \$16,705
Community Based Alternative Treatment Services \$330

NET IMPACT ON PRINCE EDWARD

\$41,348



County of Prince Edward
Board of Supervisors
Agenda Summary

Meeting Date: December 9, 2014
Item No.: 17
Department: County Administrator
Staff Contact: W.W. Bartlett/Sarah Elam Puckett
Issue: Correspondence/Informational/Monthly Reports

Summary:

Attachments:

- a. Cannery Report - Commercial
- b. CRC Meeting Agenda and Minutes
- c. Excerpt of Piedmont Regional Jail Audit Report

Recommendation:

Motion _____
Second _____

Cooper-Jones _____
Gray _____
Jones _____

McKay _____
Simpson _____
Timmons _____

Townsend _____
Wilck _____



Virginia Food Works

Commercial Management at Prince Edward County Cannery

Emily Wells
Commercial Manager
(434) 547-4280

November 2014 Summary

Many of our clients have begun planning for 2015 as this year's harvest draws to a close. November has been a transitional period between the use of fresh produce and produce in cold storage, such as apples, which will be processed in December. In the meantime we have been assisting seven new clients with preparatory work before they commence commercial production. One of these new clients was introduced to the Cannery by her business development mentor after Virginia Food Works presented to Central Virginia SCORE (Service Corps of Retired Executives) earlier in November.

The remainder of the winter will be primarily spent developing recipes free for use by commercial clients of the Cannery. Samples of these new products will be sent to local farms to encourage value-added production.

Monthly revenue: \$186.00

Interested parties: 9

Clients: 2

Facility tours: 2

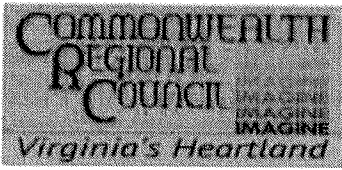
Days used for commercial activity: 2

Products created:

- Marinara Sauce
- Barbeque Sauce

Other services provided:

- Supervision of independent processors
- Tour of the facility for potential clients
- Presenting to the business development group Central Virginia SCORE



IN PARTNERSHIP WITH
The Counties of Amelia | Buckingham | Charlotte | Lunenburg | Prince Edward

Meeting Agenda

Thursday, December 11, 2014
11:00 a.m. Regular Meeting (Light lunch will be provided)
Commonwealth Regional Council Office
One Mill Street, Suite 101, Farmville, Virginia 23901

**Please Note Change in Meeting Time
11:00 a.m.**

- I. **FY 14-15 Mid-Year Financial Review Work Session (see Separate Insert)**
- II. Welcome & Call to Order.....Chairman Stish
- III. Invocation
- IV. Approval of Minutes of November 6, 2014 MeetingSecretary Bennett
- V. Treasurers’ Report – November Financial Statement, **Attachment 1**Treasurer Timmons
- VI. Report of Officers & Committees
 - A. Chairman’s Report.....Chairman Stish
 - 1) Report on Mid-Year Financial Review Work Session
 - a) Appointment of FY 15-16 Budget Committee
 - b) Setting of FY 15-16 CRC Membership Investment Dues
 - 2) Report on Chief Administrative Officers Meeting (Meeting Cancelled)
- VII. Scoping the Future – Discussion of Innovative/Regional IdeasCouncil Members
- VIII. Old BusinessChairman Stish
 - A. President & Staff Reports
 - 1) Staff Report – 2014 Governor’s Transportation Conference Held.....Melody Foster
 - 2) Submission of Assistance to Firefighters Grant (AFG) Applications
 - Amelia Volunteer Fire Department.....Melody Foster
 - Phenix Volunteer Fire Department.....Melody Foster
 - Kenbridge Volunteer Fire Department.....Todd Fortune
 - Hampden-Sydney Volunteer Fire Department.....Todd Fortune
 - Prospect Volunteer Fire Department.....Melody Foster
 - 3) Council Member Comments
- IX. New Business.....Chairman Stish
 - A. President & Staff Reports
 - 1) FY13-14 CRC Annual Report Brochure (**Separate Insert**)Mary Hickman
 - 2) CRC Office Holiday Schedule, **Attachment 2**Mary Hickman
 - 3) Council Member Comments
- X. Commonwealth Intergovernmental Review Process, **Attachment 3**
- XI. Other Business
- XII. Council Member Comments
- XIII. Adjourn – Next Meeting Date – January 8, 2015 (**Date Change**)

**Commonwealth Regional Council
Farmville, VA 23901
November 6, 2014**

Welcome & Call to Order

The Chairman called the Meeting to order at 12:00 Noon at the Commonwealth Regional Council Office located at One Mill Street, Suite 101, Farmville, Virginia.

Invocation

Mr. Bennett gave the invocation.

ROLL CALL**MEMBERS****PRESENT****ABSENT**

Amelia:

Mr. Ellsworth J. Bennett
*Mr. Ralph A. Whitaker, Jr.

Mr. Ellsworth J. Bennett
(Secretary)

Buckingham:

Ms. Cassandra Stish
*Ms. Rebecca Carter

Ms. Cassandra Stish
(Chairman)

Charlotte:

Mr. Gary Walker
*Mr. Haywood J. Hamlet

Mr. Gary Walker

Lunenburg:

Mr. David Wingold
* Ms. Beverley Hawthorne

Mr. David Wingold
(Vice-Chairman)

Prince Edward:

Mr. C.R. "Bob" Timmons, Jr.
*Mr. Charles W. McKay

Mr. C.R. "Bob" Timmons, Jr.
(Treasurer)

NOTE: *Denotes Alternates

STAFF

Ms. Mary Hickman, Executive Director
Ms. Melody Foster, Regional Planner
Mr. Andre' Gilliam, Community Development Planner
Mr. Todd Fortune, Community Development Planner

GUEST

Mr. Larry Sneed, Burnett & Sneed, LLC
Mr. Chris Collins, Danville Regional Director to US Senator Tim Kaine

FY 13-14 CRC Audit Presentation, Larry Sneed, Burnett & Sneed, LLC: Mr. Sneed presented the FY 13-14 CRC Audit. Mr. Sneed passed out a copy of the *Communication with Those Charged with Governance*. Mr. Sneed stated a highlight was that the CRC's assets exceeded its liabilities by \$424,026.04. The CRC received an unmodified opinion. In the comparison of the actual versus budgeted items, the CRC was very accurate on budgeted revenue and came under budget by \$16,385.58 in expenses. Mr. Sneed stated the CRC's largest liability is the accrued employee benefits. Mr. Sneed stated there is a discussion of the VRS Plan under defined benefit pension plans. Mr. Sneed stated there is a change that will be noted in the future. Currently, if you have an unfunded liability in the VRS retirement account it is off-balance sheet. However, it is possible that in the future AICP will require Auditors to record this unfunded liability on the balance sheet. Mr. Sneed stated the AICP governs whether this will happen. Most localities and political subdivisions have unfunded liabilities due to the State of Virginia not fully funding their portion of the retirement contribution.

The Chairman stated according to the Audit the CRC is in better shape than it was last year.

Mr. Timmons moved and Mr. Walker seconded to approve the CRC FY13-14 Audit as presented. Motion carried.

Approval of Minutes of October 2, 2014 Meeting

Mr. Walker moved that the minutes be approved as presented. Motion carried.

Treasurer's Report

October Financial Statement: The Chairman stated the October Financial Statement was enclosed in the Council packet for review. The Treasurer stated he had reviewed the Financial Statement and did not have anything further to add.

Ms. Hickman noted in the Financial Statement, under Misc. Income, the deposit of the September lease reimbursement from the neighboring tenant that took over the previous office space is shown. Also, under Office Moving Expense, as of this date, the total spent on moving was \$935.76. The Council authorized \$2,000 for Office Moving Expense during the budget session last spring. Ms. Hickman stated however, a TV Mount was purchased for the TV that will be reflected in the December Financial Statement. This should be the final expense for moving. Ms. Hickman stated under Equipment Repair, the last payments to RBG for repairs to the server/computer resulting from damage in July 2014 of \$1,487.96 have been made. Total spent to date is \$2,146.96. As a reminder, the CRC was able to file an insurance claim and has received reimbursement for costs related to the power surge damage. The CRC authorized up to \$3,000 during the budget adoption to address the power surge damage.

Ms. Hickman noted during the budget adoption the CRC approved a \$2,500 contingency fund. The CRC recently had to make repairs to the Plotter which was not working. Key Office Supply is repairing the Plotter at a cost of \$615.46. The Plotter, which is 6 years old, is utilized to print large scale maps produced by the CRC's GIS program. This is the first maintenance to the piece of equipment since it was purchased. The CRC also had to purchase a new Projector. The old Projector was very old and the bulb no longer worked. A new bulb for this old Projector was \$160. A new Projector was \$289. The CRC purchased a new Projector. Total equipment maintenance and new purchases was \$904.60.

The October Financial Report was approved as presented.

Report of Officers & Committees

Chairman's Report:

Report on Chief Administrative Officers (CAO) Meeting: Ms. Hickman stated a copy of the CAO Meeting Agenda was attached for review. Ms. Hickman stated Mr. David E. Worley, Area Specialist, USDA/Rural Development gave a presentation on the programs provided by USDA/Rural Development. Ms. Hickman stated the CRC learned Region 2000 PDC completed a Strategic Plan for Agriculture and Forestry Economies for the Region 2000 through a Grant from the Virginia Department of Agriculture AFID Program. Ms. Hickman discussed this with the CAO and they agreed to invite a representative from Region 2000 will be attending a future meeting to give a presentation on the Plan.

Scheduling of Mid-Year Financial Review: The Chairman stated the purpose of the Mid-Year Financial Review will be to see where the CRC is financially, where projects are at and what projects will be coming in the door. Primarily, the CRC will need to decide if a change in Membership Fees is warranted for the coming year. The CRC conducted a Mid-Year Financial Review last year.

Ms. Hickman stated the CRC Bylaws require that the CRC set their Investment Fees for the upcoming FY15-16 Fiscal Year by the December 2014 or January 2015 meeting. Ms. Hickman noted as a side note, the CRC's regularly scheduled January meeting falls on January 1st and will need to be rescheduled or canceled.

The Chairman noted she will be out of town the first week of December.

The CRC moved the date of the CRC December meeting to December 11, 2014 with the Mid-Year Financial Review being conducted at 11:00 and then the regular meeting will follow immediately thereafter. This was the consensus of members present.

The January CRC meeting was also moved from January 1st to January 8, 2015 at Noon.

Executive Committee Report:

Approval of Amelia County Request for Grant Writing Services for the VDOT Transportation Alternative Program: Ms. Hickman stated Amelia County requested on October 24, 2014, assistance from the CRC to write the grant application for a new Transportation Alternatives project that was due on November 1, 2014 (written request shown as attachment in meeting packet). Due to the time sensitivity, Ms. Hickman stated that she contacted each member of the FY 14-15 Executive Committee by phone to receive approval of the request and authorization for her to sign grant writing contract (grant writing contract shown as attachment in meeting packet). The Executive Committee unanimously approved the request and authorized the signing of the grant writing request.

Mr. Fortune stated that project components include new sidewalks and crosswalks on Route 38 (Five Forks Road) between Amelia Academy (where the existing sidewalk ends) and Amelia County Elementary School; and sidewalks and crosswalks on Otterburn Road from Amelia County Elementary School to Amelia County Middle School. The grant application was successfully submitted on October 31, 2014 as a Safe Routes to School Project. Mr. Fortune provided a copy of the completed application for informational purposes.

Approval of Town of Dillwyn Request for Grant Writing Services for the VDOT Transportation Alternative Program:

Ms. Hickman stated the Town of Dillwyn requested on October 27, 2014, assistance from the CRC to write the grant for the Town's existing Transportation Alternatives Project due on November 1, 2014 (written request shown as attachment in meeting packet). Due to the time sensitivity, Ms. Hickman stated that she contacted each member of the FY 14-15 Executive Committee by phone to receive approval of the request and authorization for her to sign grant writing contract (grant writing contract shown as attachment in meeting packet). The Executive Committee unanimously approved the request and authorized the signing of the grant writing request.

Mr. Fortune stated that this application will be for funding to complete construction activities under Phase V of the project. This will include new/improved sidewalks and crosswalks, improved ADA access, trees, street lighting, and other components from the Train Track crossing on U.S. 15 running to the southern point of the Town Limits. Mr. Fortune provided a copy of the completed application for informational purposes. The grant application was successfully submitted on October 31, 2014.

Scoping the Future – Discussion of Innovative/Regional Ideas: The Chairman stated the work being done on the idea of Regional Reassessment was still being investigated. Furthermore, the new idea being circulated per a Strategic Plan for Agriculture and Forestry Economies in the Chief Administrative Officers Committee was of great interest. Both ideas are of potential for innovation/regional ideas.

Old Business**President & Staff Reports:**

-Submission of Buckingham Cattleman's Association, Inc., Virginia Department of Agriculture and Consumer Services – Agriculture and Forestry Industries Development (AFID) Grant Application, BARN Facility Project (CRC Applicant): Ms. Hickman stated that the Council agreed in March 2014 to be the applicant for the Buckingham Agriculture Resource Network (BARN) Project AFID Regional Planning Grant Application. Ms. Hickman stated that she was happy to report that the final application was submitted to the Virginia Department of Agriculture and Consumer Services (VDACS) on Tuesday, October 21, 2014 (BARN Representatives wrote application with CRC being applicant). Ms. Hickman provided a copy of the final application.

Ms. Hickman did note that while this collaboration was a wonderful example for regional partnership between entities, she stated that she had spent much time reviewing/clarifying the overall project application due to the Council being the applicant (grantee). The project initially included all funding relating to the overall project. Items of significant review/clarification included project deliverables and documentation of match. However, after review/discussion with BARN Representative/VDACS Representative, the application was re-structured. Ms. Hickman stated that the Council may want to consider in the future, that if such an opportunity arises, the Council be more directly involved in the grant writing due to the Council being the ultimate responsible party (grantee).

The final AFID grant request was for \$35,000. Local Cash Match included Buckingham (\$29,000), Cumberland County (\$3,000), Appomattox County (\$3,000), and Buckingham County Schools donated \$18,500 worth of used kitchen equipment to the 4-H Program to be installed at the BARN Facility. The specific deliverable for the AFID Planning Grant is the completion of the finished space of the

BARN Facility including the Kitchen and installation of the donated kitchen equipment. Projected completion date is December 2015. The CRC has been requested to provide administration services on the funded AFID Planning Grant portion of the overall project if the AFID Planning Grant is funded (Buckingham County will cover grant administration cost as part of its match).

As of this date, the BARN Building site has been graded and the building is currently under construction (shell). The AFID Planning Grant is vital to the completion of the interior of the BARN Building. Ms. Hickman stated that she and Jennifer Ligon (BARN Representative) have been working with VDACS staff closely to ensure that a successful grant application was submitted, it's been positively reviewed by staff, and we are now waiting on the official decision and announcement from the Governor's office.

Discussions were held on the project scope and the responsibility of an applicant on a grant application.

-CRC Hosting DMME Opportunities with Energy Savings Performance Contracting-An Energy Manager's Perspective Workshop (Cancelled): Ms. Hickman stated that this workshop was scheduled for October 22, 2014. It was cancelled by LEAP/DMME due to no RSVP's. According to LEAP, the grant-funded workshop program is wrapping up so they will not be re-scheduling.

-Staff Report – CRC Hosted Virginia Outdoor Plan Regional Meeting Held: Mr. Gilliam reported that the CRC hosted the Virginia Outdoor Plan Regional Meeting at the Farmville-Prince Edward Library on Wednesday, October 29, 2014 at 2:00 p.m. The workshop was held by the Virginia Department of Conservation and Recreation (VDNR). The meeting centered on the review/update of the 2013 Virginia Outdoor Plan and Planning District 14 section. The Regional Meeting was well attended by member jurisdictions.

Discussion was held to include a link on the Council's website leading to the updated Virginia Outdoor Plan.

-Staff Update – Letters to Delegate Farris and Senator Garrett Regarding CRC Legislation for Expansion of Membership: Ms. Hickman reminded that Council that were letters sent to Delegate Farris and Senator Garrett by the Chairman on June 12, 2014 (copy of letters shown as attachment in meeting packet).

Ms. Hickman stated that she followed up with Delegate Farris' and Senator Garrett's Office in early September and again in mid-October as no response had been received from neither (sent an e-mail with copy letters in October). Since then, she stated that she had been in contact with both Eric Harris (Farris Legislative Aid) and Kevin Reynolds (Garrett Legislative Advisor) per the letters.

Ms. Hickman reported that Mr. Harris (Fariss Legislative Aid) is currently in the process of compiling Fariss' 2014 legislative report. He and Delegate Fariss will be reviewing the items over the course of November and will decide his Legislative Agenda. Delegate Fariss will be making decisions over the next two months. In regards to the CRC request, it is one of their newer requests. Mr. Harris did inquire as to whether language has been drafted for what the Council wanted to have passed. Mr. Hickman advised Mr. Harris that it had not. Mr. Harris requested a copy of the opinion (informal) received from the AG office (forwarded the January 2012 informal opinion received by the Council). He also requested the HB # (2364) of the 2005 legislative addition to the code per Planning District 14

(allowing Planning District 14 to include representatives of higher education institutions on the Planning District Commission).

Mr. Hickman reported that Mr. Reynolds (Garret Legislative Advisor) has stated that he and Senator Garret will be meeting within the next couple weeks where they will review all potential legislation.

Chairman Stish stated she had also talked with Mr. Reynolds (Garret Legislative Advisor).

Council Member Comments: There were none.

New Business

Executive Director & Staff

-Town of Phenix Request for CRC Technical Assistance to Conduct Town of Phenix Income Surveys: Mr. Fortune state that the Council has been contacted by the Phenix Town Council requesting assistance in conducting income surveys for a planned construction funds application to USDA Rural Development. The Town wishes to apply for funds to replace corroded and undersized water lines in the Town’s municipal water system. However, the Town has noted discrepancies in the Median Household Income data currently available for the Town. If income levels for the Town can be shown to meet certain thresholds, the Town could qualify for more favorable terms (grant/loan ratio) in an offer of funding USDA. Therefore, the desire to conduct income surveys of town residents.

Mr. Walker moved and Mr. Timmons seconded to approve the Town of Phenix request for CRC technical assistance to conduct Town of Phenix income surveys as presented and authorizes the Executive Director to sign the agreement for services. Motion carried

-Governor’s Announcement – New Jobs in Charlotte County: Ms. Hickman stated the Governor has announced 37 job new jobs in Charlotte County. Blue Ridge Railcar Repair will invest \$2.41 million to expand its operations in Charlotte County. Mr. Walker stated Charlotte County is excited about the announcement and the new jobs. Mr. Walked also stated that there is much excitement for the potential benefit to the Buckingham Railroad.

-Governor’s Announcement – Administration Appointments: Ms. Hickman stated the Governor has announced additional appointments to his administration. Mr. Cecil E. Shell of Kenbridge (Owner and Operator, Shell’s Farm) has been newly appointed to the Tobacco Indemnification and Community Revitalization Commission. Mr. Shell is a new appointment

-Council Member Comments: There were none.

Commonwealth Intergovernmental Review Process (CIRP): Ms. Foster stated there was one listed CIRP:

- Longwood University New Academic Building Environmental Review Request

Ms. Foster recommended a level one, no comment. Mr. Timmons moved to give a level one comment to the listed CIRP. Motion carried.

Other Business: Ms. Hickman updated the Council on the upcoming Assistance to Firefighters Grant Application Round. The Council unanimously approved a blanket approval of requests at last month's meeting. The deadline for applications has been set for December 5, 2014. As of this date, the staff has had additional discussion on potential project applications from the following: Amelia County Volunteer Fire Department, Phenix Volunteer Fire Department, Kenbridge Volunteer Fire Department, Prospect Volunteer Fire Department, Hampden-Sydney Volunteer Fire Department and Darlington Heights Volunteer Fire Department. Ms. Hickman state that this is being provided as an update.

Council Member Comments: There were none.

Adjournment: The meeting adjourned at 12:55 p.m.

Mr. Ellsworth Bennett, Secretary

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Date: November 13, 2014

Memorandum To: Piedmont Regional Jail

From: Robinson, Farmer, Cox Associates

Regarding: Audit for year ended June 30, 2014

In planning and performing our audit of the financial statements of Piedmont Regional Jail for the year ended June 30, 2014, we considered the Jail's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated November 13, 2014 on the financial statements of the Piedmont Regional Jail. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Documentation of FLSA Status

Employees are notified of FLSA status verbally during orientation. We recommend that the FLSA status for each position be formally documented. This could be accomplished by revising job descriptions to specify whether positions are exempt or nonexempt.

Operating Efficiencies

We identified a few areas in which Jail staff could gain operating efficiencies. These include moving from physical checks to direct deposit for payroll and improving the Information Technology system. We recommend management continue to explore these avenues in an effort to operate more efficiently.

Direct Deposit

Most employers have transitioned from issuing paper checks for employee payroll to the use of direct deposit. In many cases, employee participation in direct deposit is mandatory. Experience has shown that processing direct deposit payroll is more efficient for personnel and would allow Jail staff to focus their time in other areas.

Personnel savings are evident through the bank reconciliation process. For example, the Jail had approximately 125 employees at June 30, 2013. Payroll is processed twice a month, generating about 250 checks during a given month. Based on these numbers, implementing direct deposit will reduce the number of checks issued by approximately 3,000. This would alleviate the burden of signing checks and would reduce the number of checks to be individually cleared from bank reconciliations. Direct deposit transactions show up on the bank statement as a batch total representing the amount transferred directly into individual employee accounts. Each month, this would clear the bank statement as two lump sum amounts versus 250 individual checks.

Savings would also be recognized in the reduction of supplies, including physical checks, envelopes, printing supplies, etc. Stubs can either be distributed to employee mailboxes or emailed to further reduce paper costs. Currently, physical checks are held by the Office Manager and each employee must visit her office to sign for their check or send a signed note to have another employee pick it up for them. This would also reduce the amount of foot traffic in the administrative offices and eliminate the risk of lost checks.

Operating Efficiencies (Continued)

Information Technology

The Jail has an IT consultant that provides services as needed. There is limited networking for employees and no central email for staff through the facility. As the business environment evolves into the electronic age, some focus should be placed on the information technology aspects of the Jail's financial and operating functions.

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

Communication with Those Charged with Governance

To the Board Members Piedmont Regional Jail

We have audited the financial statements of the business-type activities and aggregate remaining fund information of Piedmont Regional Jail for the year ended June 30, 2014. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 6, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Piedmont Regional Jail are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. We noted no transactions entered into by Piedmont Regional Jail during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was depreciation.

Management's estimate of the depreciation is based on established guidelines and experience. We evaluated the key factors and assumptions used to develop depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Material adjustments made by management include recording depreciation expense, reclassifying capital asset activity, and other accrual adjustments.

Significant Audit Findings: (Continued)

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 13, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the schedule of pension funding progress, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the budgetary schedule, agency fund statement of changes in assets and liabilities, and summary of changes in miscellaneous items, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This information is intended solely for the use of the Board members and management of Piedmont Regional Jail and is not intended to be, and should not be, used by anyone other than these specified parties.

Robinson, Turner, Co. Associates

Charlottesville, Virginia

November 13, 2014

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF THE PIEDMONT REGIONAL JAIL BOARD
FARMVILLE, VIRGINIA

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the aggregate remaining fund information of Piedmont Regional Jail, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Piedmont Regional Jail's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate remaining fund information of Piedmont Regional Jail, as of June 30, 2014, and the respective 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of pension funding progress on pages 3-6 and 27 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Piedmont Regional Jail's basic financial statements. The other supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the 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 November 13, 2014, on our consideration of Piedmont Regional Jail'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 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 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 Piedmont Regional Jail's internal control over financial reporting and compliance.

Robinson, Farmer, & Associates
Charlottesville, Virginia
November 13, 2014

PIEDMONT REGIONAL JAIL

Management's Discussion and Analysis Year Ended June 30, 2014

This management's discussion and analysis of the Piedmont Regional Jail's financial performance provides an overview of the Jail's financial activities for the fiscal year ended June 30, 2014. Please read this information in conjunction with the Jail's financial statements, which follow this section.

Financial Highlights

The assets of the Jail exceeded its liabilities at the close of the most recent fiscal year by \$3,407,266 (net position). This reflects an increase of \$249,240 over the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Jail's basic financial statements. The Jail's basic financial statements consist of the following:

1. Statement of Net Position
2. Statement of Revenues, Expenses, and Changes in Net Position
3. Statement of Cash Flows
4. Statement of Fiduciary Net Position
5. Notes to the financial statements

This report also contains required and other supplementary information in addition to the basic financial statements themselves.

The financial statements are designed to provide readers with a broad overview of the Jail's finances, in a manner similar to a private-sector business. The accrual basis of accounting is used to prepare the financial statements.

The statement of net position presents information on all of the Jail's assets, deferred outflows, liabilities, and deferred inflows with the net difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Jail is improving or deteriorating.

The statement of revenues, expenses, and changes in net position presents information showing the results of operations during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The statement of cash flows presents the flow of cash resources into and out of the Jail during the year (from operations, financing, and other sources) and how those funds were applied (payment of expenses, repayment of debt, etc.).

The statement of fiduciary net position presents the balances of funds held on behalf of others. These funds are not reflected with other Jail activity because the resources of those funds are not available to support the Jail's own programs.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

Other information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information for pension funding progress and other supplementary information for budgetary comparison information, changes in assets and liabilities of agency funds, and other miscellaneous information.

Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the Jail's financial position. In this case, assets exceeded liabilities by \$3,407,266 at the close of the most recent fiscal year. The financial position of the Jail has improved. This is evidenced by increased liquidity, with a quick ratio (current assets/current liabilities) of 2.3:1 compared to that of 1.6:1 a year ago. This is also reflected by the 1,860.3% increase in unrestricted net position in 2014.

Condensed Statement of Net Position

	<u>2014</u>	<u>2013</u>
Current and other assets	\$ 1,323,956	\$ 964,437
Capital assets	<u>3,022,643</u>	<u>3,188,145</u>
Total assets	\$ <u>4,346,599</u>	\$ <u>4,152,582</u>
Long-term liabilities	\$ 355,225	\$ 404,372
Current liabilities	<u>584,108</u>	<u>590,184</u>
Total liabilities	\$ <u>939,333</u>	\$ <u>994,556</u>
Net position:		
Investment in capital assets	\$ 3,022,643	\$ 3,179,876
Unrestricted	<u>384,623</u>	<u>(21,850)</u>
Total net position	\$ <u><u>3,407,266</u></u>	\$ <u><u>3,158,026</u></u>

At the end of the current fiscal year, the Jail's investment in capital assets was \$3,022,643. The Jail uses these capital assets to provide incarceration services to participating localities and other governmental entities; therefore, these assets are not available for future spending. Although the Jail's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Change in Net Position: The Jail's net position increased by \$249,240.

A comparative analysis of information is presented below:

Condensed Statement of Revenues, Expenses, and Change in Net Position

	<u>2014</u>	<u>2013</u>
Operating revenues	\$ 10,042,301	\$ 7,781,583
Operating expenses	<u>9,817,650</u>	<u>8,991,400</u>
Net operating income (loss)	\$ <u>224,651</u>	\$ <u>(1,209,817)</u>
Nonoperating revenues, net	\$ 22,089	\$ 3,437
Capital contributions	\$ 2,500	\$ 3,000
Change in net position	\$ 249,240	\$ (1,203,380)
Net position, beginning of year	<u>3,158,026</u>	<u>4,361,406</u>
Net position, end of year	\$ <u><u>3,407,266</u></u>	\$ <u><u>3,158,026</u></u>

Financial Analysis (continued)

Operating revenues are defined as charges for services to participant localities and outside localities and the federal government based on the number of days that inmates are housed. Operating revenues also include grants received from the Compensation Board to help defray salary costs and other expenses. Telephone commissions, work release fees, weekender fees, home electronic monitoring fees, and other miscellaneous revenues are also reported as operating revenues.

Operating expenses are comprised of the direct expenses of operating the jail. These include salaries and benefits, contractual services and other related operating costs (please reference the schedule of revenues and expenses for a complete breakdown of these charges).

Nonoperating revenues (expenses) consist of interest earnings, rental income, gains or losses on the disposal of capital assets, and interest expense. There was no interest expense in 2014.

Operating revenues increased \$2,260,718 in 2014. This reflects the increase in the number of inmates housed at the facility during the year. It also reflects the additional revenues from participating localities paying for their incarceration services. Early in fiscal year 2014, the Compensation Board approved a partial exemption from the Federal Inmate Cost Recovery for a defined number of federal inmates housed per day in the Jail. This resulted in increased State funding for the Jail. Spending also increased due to the increase in population and a new medical services contract as reflected in the \$826,250 increase in operating expenses. The cost for inmate medical care continues to increase and is nearly impossible to predict from year to year.

Cash Flows: A comparative analysis of information is presented below:

Condensed Statement of Cash Flows

	<u>2014</u>	<u>2013</u>
Cash flows provided (used) by operating activities	\$ 144,067	\$ (350,070)
Cash flows provided (used) by noncapital financing activities	4,800	4,800
Cash flows provided (used) by capital and related financing activities	(42,813)	(64,895)
Cash flows provided (used) by investing activities	141	1,237
Net increase (decrease) in cash and cash equivalents	\$ 106,195	\$ (408,928)
Cash and cash equivalents, beginning of year	354,047	762,975
Cash and cash equivalents, end of year	<u>\$ 460,242</u>	<u>\$ 354,047</u>

Cash flows from operating activities are comprised of operating revenues combined with expenses for personnel, benefits and payments to operating suppliers. The increase in cash flows from operating activities was an improvement after two consecutive years of decreases in this category. Management continues to actively work with other parties to provide additional housing to achieve greater capacity.

Cash flows from capital and related financing activities include the purchase of capital assets and principal and interest payments on debt. Two loans were paid off during the year.

Cash flows from investing activities include interest and investment earnings. The decrease in interest income is related to a decrease in balances held in interest bearing accounts.

Capital Asset and Debt Administration

Capital assets - The Jail's investment in capital assets as of June 30, 2014 amounted to \$3,022,643 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, other improvements, vehicles, and equipment. The investment in capital assets decreased \$165,502 from the previous year. Although there were new additions, including a purchased van, a donated car, an HVAC system, and sprinklers, these items were offset by the depreciation recorded in the current year. In addition, several vehicles were sold at auction and new acquisitions were made.

Additional information on the Jail's capital assets can be found in Note 6 of this report.

Long-term debt - At the end of the current fiscal year, the Jail had no outstanding debt as the two existing notes of \$8,269 were paid off during the year.

Additional information on the Jail's notes payable can be found in Note 8 of this report.

SUMMARY

As demonstrated above, the financial position of the Piedmont Regional Jail is measured in terms of resources (assets) we own and obligations (liabilities) we owe on a given date. Fiscal year 2013 proved to be financially trying but 2014 has seen an improvement. Every effort is being made to increase the Jail's population with increased focus on contracts from other states. Management will continue to focus its efforts in this regard to lessen the burden to be assumed by participating localities.

Requests for Information

This financial report is designed to provide a general overview of the Piedmont Regional Jail's finances for all those with an interest in the Jail's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Superintendent, P.O. Drawer 388, or Rte. 676 Industrial Park Rd., Farmville, Virginia 23901.