



MIDDLE PENINSULA CHESAPEAKE BAY PUBLIC ACCESS AUTHORITY

MEMORANDUM

TO: MPCBPAA
FROM: Lewie Lawrence , PAA Staff
DATE: Feb 5 2022
RE: Feb 11th 2021 MPCBPAA Meeting

MEMBERS

Essex County
Hon. Ronnie Gill

Gloucester County
Hon. Christopher A. Hutson
Treasurer

King and Queen County
Hon. Doris Morris

King William County
Mr. Steve Hudgins

Mathews County

Middlesex County
Mr. David Kretz

Town of Tappahannock
Mr. Eric Pollitt

Town of Urbanna
Mr. Garth Wheeler

Town of West Point
Mr. John B. Edwards, Jr.
(Vice Chair)

Saluda Professional Center
125 Bowden Street
P. O. Box 286
Saluda, VA 23149-0286
Phone: (804) 758-2311
FAX: (804) 758-3221
email:
PublicAccess@mppdc.com

This announcement serves as notice to call a meeting of the Public Access Authority on Friday, **Feb 11th 2021 at 10:00 AM or** directly after the LGA meeting.

Executive Order Eighty-Four was issued on January 10, 2022, and remains in force until February 11, 2022, unless amended or rescinded by further executive order. Executive Order #11 was issued on January 20 and is in force until Feb 22. These orders were issued in accordance with §44-146.17 and §44-146.21. Which concurrently allow for meetings to be held through electronic communication means under §2.2-3708.2 A3 ([https://law.lis.virginia.gov/vacode/2.2-3708.2/.](https://law.lis.virginia.gov/vacode/2.2-3708.2/))

As such, the Feb 11th meeting of the Public Access Authority **shall meet electronically.**

Please join the meeting from your computer, tablet or smartphone:

<https://us02web.zoom.us/j/6998109642?pwd=R2RXbEpmSFEzZEJxWW9EYTAvamV4dz09>

Meeting ID: 699 810 9642

To Join by Phone:

1-301-715-8592

Meeting ID: 699 810 9642

If you have any questions, please call (804-758-2311) or email me (LLawrence@MPPDC.COM) at your convenience.

MPCBPAA AGENDA

Feb 11, 2022

1. Call to Order
2. Election of Officer if needed
3. Approval of June 2021 Minutes
4. Approval of financial report and FY 21 Audit
5. Public Comment
6. Public Fishing Bid Acceptance
7. Virginia Sea Grant- *Go Virginia Region 5/6 Rural Challenge Update*
 - Draft MOU with VASG for discussion
 - Coastal Resilience & Adaptation Economy Grant utilizing PAA Holdings
 - Business Responses: 15 interested companies
8. VHDA Housing Grant Update
 - CIG Award-Balzer Selected for Preliminary Engineering and Design
 - Capt Sinclair's
 - Mathews Site
 - Perrin Site
 - Local Contractor: Selected for rehab on house in Guinea
9. DCR Flood Fund Update
 - Captain Sinclairs
 - CBPA Regulations and Road.
10. PAA Holding Resiliency Assessment
 - USDOT RAISE Award



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- NOAA Coastal Program Eco 5 Award

11. Donations/Acquisitions Update

- VLCF- South Garden 125 acre

12. Marketing and Branding Update

- Virginia Coastal Wilds- PAA new website
- Pub and Paddle Update

12. Next meeting- TBD.

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MINUTES

June 25, 2021

MPCBPAA Secretary, Mr. Lewis Lawrence read the following certification:

In light of the 2020 COVID-19 virus and current guidance regarding physical distancing to reduce the potential for spread, meetings of the Middle Peninsula Chesapeake Bay Public Access Authority has transitioned to a virtual meeting format. Regional Public Bodies were granted authority to conduct meetings electronically, pursuant to the provisions of Virginia Code § 2.2-3708.2 and related legislation approved by the General Assembly of Virginia during the period of the Governor's State of Emergency Declaration for COVID-19. While we do not know the exact duration of the current practice of electronic meetings, we will continue to function in this manner until such time as it is deemed advisable to return to in-person meetings.

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(Treasurer)

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Hon. Doris Morris

King William County
Mr. Steve Hudgins

Mathews County
Mrs. Melinda Conner
(Chair)

Middlesex County
Mr. David Kretz

Town of Tappahannock
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1. Call to Order and Roll Call for Certification of Participating in Meeting

PAA Chair Ms. Mindy Conner, Mathews County called the meeting to order at 11:00 a.m. Attending were: Mr. Ronnie Gill, Essex County; Mr. Eric Pollitt, Town of Tappahannock; Mr. John Edwards, Town of West Point; Mr. Steve Hudgins, King William County; Ms. Mindy Conner, Mathews County; Mr. David Kretz, Middlesex County; Mr. Lewis Lawrence, Mr. Curt Smith, Ms. Heather Modispaw and Ms. Dawn Mantell, MPPDC Staff and Guest Speaker: Troy Hartley, VIMS. A quorum was certified as roll call determined Essex, King William, Mathews and Middlesex Counties as well as the Towns of Tappahannock and West Point were represented.

2. Election of Officer (if needed)

No changes were made at this time.

3. Approval of April 2021 Minutes

Motion to accept the Minutes as presented was made by Mr. John Edwards; Seconded by Mr. Dave Kretz; motion carried.

4. Approval of Financial Report and Presentation of FY22 Proposed Budget

Motion to accept the Financial Report as presented was made by John Edwards; Seconded by Mr. Dave Kretz; Motion carried.

MPPDC Chief Finance Officer, Heather Modispaw presented the draft FY22 Budget Overview for Board approval. The budget was devised taking into account COVID and the typical annual increases. The overall PAA budget includes \$1,646,458 in Resources; \$1,629,492.78 for Contracting/Consulting; \$17,250.00 in Miscellaneous which includes an unexpected expense to have a new well drilled at Captain Sinclair's for a total of \$1,646,742.78 in expenses. Motion to accept the FY22 Proposed Budget as presented was made by Mr. Eric Pollitt; Seconded by Mr. John Edwards; motion carried.

5. Public Comment

No public comment.

6. Virginia Sea Grant – Go Virginia Region 5/6 Grant Award

• Coastal Resilience & Adaptation Economy Grant and Utilizing PAA Holdings

- Housing and Septic
- Landscape and Shoreline
- Dredge Material
- Other

Dr. Troy Hartley, VIMS as part of a \$6.6M resiliency grant award, discussed the importance of support in developing breakthrough, cost-effective adaptation solutions which requires partnerships across university, industry, public, and non-profit sectors. To fully capitalize on Virginia's innovation ecosystem and economic opportunity in resilience, a collaborative R&D facility is needed. The field research stations already exist in the public domain through the Middle Peninsula Chesapeake Bay Public Access Authority, and other regions in coastal Virginia have PAA's enabling future expansion of the network. Managed by Virginia Sea Grant, the R&D capacity would be available to all Virginia Universities, facilitate public-private R&D partnerships, launch businesses, and position Virginia as a global leader in the resilience and adaptation economy. The Resilience Innovation Hub Facility cutting edge innovation campus would make it possible for Virginia to compete for forthcoming federal and state resilience innovation and infrastructure funding and provide opportunities to form long-term partnerships with federal agencies and the private sector. As a full partner with VASG and RISE, the MPCBPAA commits to implementing the joint GO Virginia Region 5 and 6 proposal workplan to include working with RISE and VASG on implementation of a business plan competition to conduct resilience improvement demonstration projects on public properties through demonstration projects. Working with VASG, Rappahannock Community College, RISE and selected companies, identify specific workforce needs for the businesses and the implementation of the demonstration project on the MPCBPAA properties and work with VASG and RISE to finalize conceptual plans and diagrams, governance systems, and operational procedures for the Region 6 Resilience Innovation Center hub and network of field stations. An MOU outlining the desires and expectations of the PAA needs to be established. MPCBPAA Secretary, Lewie Lawrence stressed the importance of maintaining the public's right to recreational access while providing *in-kind* match support for this project through waived rental rates for use and assessment of PAA properties. Mr. Lawrence also discussed the possibility of having Stephanie Heinatz, Consociate Media devise a method that allows the public to follow this process as it unfolds.

7. VHDA Housing Grant to Improve PAA Holdings

Taxable revenue from real-estate funds a significant portion of local government and waterfront property owners are moving. There is a growing need for residential resiliency solutions to keep property owners here. The PDC's have been provided with a unique opportunity through a one-time, match free grant from the Virginia Housing Development Authority to create additional affordable workforce housing. Each PDC is eligible to apply for up to \$3M, depending on the size of the region. The MPPDC is currently eligible for \$1M to either rehab or construct new affordable workforce housing. The current proposal is to target affordable workforce housing for low-income people that need to live and work near the water potentially using PAA owned property. The housing would be designed for long-term strategic relocation and to withstand flood conditions experienced during the home's life span. The grant would complement the Virginia Sea Grant Go Virginia Region 5/6 Water Management Economy Grant concurrently underway on PAA holding. The Go VA grant has a residential modification focus needed to combat flooding. The VHDA grant would start in

July with construction and rehab of up to 10 new units needing to be completed within three years. The PAA currently owns 6 houses and multiple lots that qualify for 100% grant funding to rehab and/or construct affordable workforce housing in the Middle Peninsula. This grant could be used to upgrade a D graded property to higher level residential property, keeping homes from becoming substandard, dilapidated and/or nonfunctional holdings. This proposal has the potential to generate approximately \$750.00 mo. or \$9,000 yr. from each unit for the PAA. These units will be turnkey and designed to be movable. Tenants can be moved into these units at an approximate cost of \$70-\$100k. The standard floorplan of a potential unit was provided in the meeting packet. When the lot becomes no longer usable, the infrastructure can be moved and the lot will then return to nature based, public use land. PAA owned properties in Gloucester, Mathews and Middlesex Counties were outlined in the meeting packet as potential locations for this project. No final income limits have been released by VHDA to-date.

8. Donations Update

- Bryant Donation – deeds signed
- Pamturn LLC Donation – deed signed

MPCBPAA Secretary, Lewie Lawrence reported the Bryant donation closed last week. This property is .61 acres in Perrin River. The property is all wetlands and is in proximity to other PAA holdings and could present potential flood mitigation protection as more nature-based flood mitigation projects present themselves in the future.

The Pamturn LLC donation has also closed. The property is comprised of 3 parcels totaling 14 acres with water access in the Guinea area of Gloucester County. This property includes a move-in ready home which could be a potential cashflow generator for the PAA. The assessed value of this property is \$170k and if needed, the property can be sold to generate funding for other projects.

9. Marketing and Branding Update

- Bay Direct Update
- PAA Rebranding Update – <https://vacoastalwilds.com/>
- SHUCKING AWESOME Paddle & Pub Crawl
- Corporate Donation to the PAA in support of the new fishing pier

Stephanie Heinatz, Consociate Media shared her screen and provided an overview of the new Bay Direct App and website. Bay Direct continues to be live. There has been a press release and a how-to video created for users. Ms. Heinatz encouraged everyone to share the website and app.

Ms. Heinatz reported the new PAA's website <https://vacoastalwilds.com/> has gone live. A VTC grant has been submitted to continue the build out. The award announcement is expected July 30th.

Ms. Heinatz reported the SHUCKING AWESOME Paddle & Pub Crawl will be coming online soon. The logo design is being finalized along with printed materials. A VTC Marketing Leverage grant from last grant cycle is being used to design and launch this event. Ms. Heinatz reported a corporate sponsorship with Tom Smith, Owner & CEO of Whitley's is being finalized. A new package design will be launched for eco-lovers with a percentage of sales going to the PAA to assist with continuing public access in the Middle Peninsula. This partnership will showcase what corporate sponsorship can look like.

10. Captain Sinclair's Matters

- Pier Bidding Packet
- VLCF Award - \$312,000 acquisition of 125 acres

MPCBPAA Secretary, Lewie Lawrence reported the legalities of the bid packet are almost complete, at which time the project will be put out to bid. There are already 2-3 contractors expressing interest. Mr. Lawrence will continue to keep the Board informed as this project progresses.

MPCBPAA Secretary, Lewie Lawrence announced the award of \$312,000 for the acquisition of 125 acres adjoining Captain Sinclairs in Gloucester County.

11. Other Business

- **VLCF Award** – PAA on behalf of Tappahannock Hoskins Creek \$200,000 acquisition of 7 acres

MPCBPAA Secretary, Lewie Lawrence reported the Town of Tappahannock has asked the PAA for assistance in submitting a grant for the acquisition of 7 acres at Hoskins Creek in the amount of \$200,000. The PAA was able to obtain funding for this acquisition on the second submission.

12. Next Meeting – TBD

Mr. Lawrence stated this will be the last hybrid meeting unless determined otherwise during the General Assembly's special session in August.

13. Adjournment

Motion to adjourn was made by: Mr. John Edwards Seconded by: Mr. Ronnie Gill. Motion carried.

Balance Sheet

Middle Peninsula Chesapeake Bay Public Access Auth
Period From : 07/01/2021 to 01/31/2022

Run Date: 2/4/22
Run Time: 3:54:03 pm

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Assets:

10000	Checking	56,608.70
10001	C&F MMKT - Restricted	54,274.31
10100	LGIP	66,604.47
10101	Rainy Day Fund (Resides in LGIP Gen Fund)	18,000.00
10200	Security Deposit Escrow	1,800.00
10700	Prepaid expense	7,919.50
11001	Browne Tract	216,964.00
11002	Clay Tract	576,069.00
11003	Hayworth, Dragon Run, Jackson Tracts	399,760.00
11004	Hall Tract	305,700.00
11005	Shenk Property	260,400.00
11006	Captain Sinclair Landing	1,423,600.00
11007	Perrin Wharf	16,151.00
11008	Sloop Landing	49,400.00
11009	Dutchmans Point	167,900.00
11010	Healy Creek	334,800.00
11011	Winter Harbor	112,600.00
11012	Bethel Beach	61,000.00
11013	Horn Harbor	11,000.00
11014	Heron Point	190,000.00
11015	Adams Creek	152,250.00
11016	Guinea Marshes	107,000.00
11017	Locust Grove Park, Essex	65,000.00
11018	Carneal Property	12,905.00
11019	Halifax Property	3,157.83
11020	Mabie Property	14,657.33
11021	Doome Property	8,088.50
11022	Miller Property	3,390.50
11023	Villa Property	12,600.00
11024	Skaare Property	36,750.00
11025	Bryant Property	57,170.00
11026	Pamturn Property	152,960.00
11050	Accumulated Depreciation	(333,371.67)
12001	FY21 Contracts Receivable	6,066.23
13000	Equipment	7,203.00
	Total Assets:	4,636,377.70

Liabilities:

20000	Accounts Payable	76,147.00
20002	Deferred Revenue	(7,258.79)
20100	Security Deposit	1,000.00
	Total Liabilities:	69,888.21

Projects

30022	FY22 PAA Administration	(2,615.07)
31006	Captain Sinclair Landing	(36,892.73)

Balance Sheet

Middle Peninsula Chesapeake Bay Public Access Auth
Period From : 07/01/2021 to 01/31/2022

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31009	Perrin Wharf	(888.00)
31012	Healy Creek	(60.00)
31019	Skaare Administration	36,345.00
31020	Bryant Administration	56,204.35
31021	Pamturn Administration	151,994.35
33100	VPA Dredging Bus Plan	(56,513.32)
33300	VATC Pub & Paddle	(4,000.00)
33400	VMRC Public Fishing Pier	(3,970.72)
33600	VLCF South Garden on Severn	(2,000.00)
33700	GoVA Sea Grant Resilience Economy	(25,180.75)
39000	General Fund Balance	2,932,075.38
39100	Restricted - Fed Program Income	59,198.00
39101	Restricted _ Federal	1,157,093.00
39102	Restricted - by Deed	305,700.00
	Total Projects	4,566,489.49
	Total Liabilities and Projects	4,636,377.70
	Net Difference to be Reconciled	0.00
	Total Adjustment	0.00
	Unreconciled Balance	0.00

Balance Sheet

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Reconciling Items

(1)	Paid Salaries are	0.00
	Timesheets show	0.00
	Difference	0.00
(2)	Leave accrued this year	0.00
(3)	Fringe Pool is	0.00
	Fringe allocated	0.00
	Difference	0.00
(4)	Indirect Pool is	0.00
	Indirect Allocated	0.00
	Difference	0.00
	Total adjustments	<u>0.00</u>

Revenue and Expenditure Report by Project

Middle Peninsula Chesapeake Bay Public Access Auth
 Period 07/01/2021 to 01/31/2022

Run Date: 02/04/2022
 Run Time: 3:55:02 pm
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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
30022	FY22 PAA Administration				Project Period	07/01/2021 to 06/30/2022		
Revenues								
	40200 Interest Income	3,559.00	0.00	29.17	201.23	201.23	3,357.77	5.6
	40204 Taxpayer Donations from	200.00	0.00	0.00	4.75	4.75	195.25	2.3
	40211 Access Fees	1,820.00	0.00	409.76	1,241.16	1,241.16	578.84	68.2
	Revenues	5,579.00	0.00	438.93	1,447.14	1,447.14	4,131.86	25.9
Expenses								
	56001 Consulting/Contractual	8,000.00	0.00	37.76	2,490.44	2,490.44	5,509.56	31.1
	56002 Audit	4,000.00	0.00	0.00	0.00	0.00	4,000.00	0.0
	56003 Accounting	550.00	0.00	0.00	587.89	587.89	(37.89)	106.8
	56004 Legal	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.0
	56008 Public Officials Insurance	600.00	0.00	0.00	0.00	0.00	600.00	0.0
	56009 General Liability Insuran	150.00	0.00	0.00	0.00	0.00	150.00	0.0
	57900 Miscellaneous Expense	1,000.00	0.00	35.00	983.88	983.88	16.12	98.3
	Expenses	16,800.00	0.00	72.76	4,062.21	4,062.21	12,737.79	24.1
	Project Revenues:	5,579.00	0.00	438.93	1,447.14	1,447.14	4,131.86	25.9
	Project Expenses:	16,800.00	0.00	72.76	4,062.21	4,062.21	12,737.79	24.1
	Project Balance:	(11,221.00)	0.00	366.17	(2,615.07)	(2,615.07)		

Revenue and Expenditure Report by Project

Middle Peninsula Chesapeake Bay Public Access Auth
 Period 07/01/2021 to 01/31/2022

Run Date: 02/04/2022
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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
31001	Browne Tract Administration							
					Project Period		to	
Expenses								
	52100 Property Insurance	125.00	0.00	0.00	0.00	0.00	125.00	0.0
	52101 Facilities Maintenance	100.00	0.00	0.00	0.00	0.00	100.00	0.0
	Expenses	225.00	0.00	0.00	0.00	0.00	225.00	0.0
	Project Revenues:	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	Project Expenses:	225.00	0.00	0.00	0.00	0.00	225.00	0.0
	Project Balance:	(225.00)	0.00	0.00	0.00	0.00		

Revenue and Expenditure Report by Project

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Run Date: 02/04/2022
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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
31002	Clay Tract Administration				Project Period	to		
Expenses								
	52100 Property Insurance	65.00	0.00	0.00	0.00	0.00	65.00	0.0
	52101 Facilities Maintenance	200.00	0.00	0.00	0.00	0.00	200.00	0.0
	Expenses	265.00	0.00	0.00	0.00	0.00	265.00	0.0
	Project Revenues:	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	Project Expenses:	265.00	0.00	0.00	0.00	0.00	265.00	0.0
	Project Balance:	(265.00)	0.00	0.00	0.00	0.00		

Revenue and Expenditure Report by Project

Middle Peninsula Chesapeake Bay Public Access Auth
 Period 07/01/2021 to 01/31/2022

Run Date: 02/04/2022
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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
31003	Hayworth Tract Administration				Project Period	to		
Expenses								
	52101 Facilities Maintenance	200.00	0.00	0.00	0.00	0.00	200.00	0.0
	Expenses	200.00	0.00	0.00	0.00	0.00	200.00	0.0
	Project Revenues:	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	Project Expenses:	200.00	0.00	0.00	0.00	0.00	200.00	0.0
	Project Balance:	(200.00)	0.00	0.00	0.00	0.00		

Revenue and Expenditure Report by Project

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Run Date: 02/04/2022
 Run Time: 3:55:02 pm
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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
31006	Captain Sinclair Landing				Project Period	01/25/2002	to 01/25/2002	
Revenues								
	40020 Gloucester County	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00	100.0
	40200 Interest Income	0.00	0.00	(608.34)	7,650.45	7,650.45	(7,650.45)	0.0
	40212 Rental Income	21,600.00	0.00	(1,387.63)	3,612.37	3,612.37	17,987.63	16.7
	Revenues	26,600.00	0.00	(1,995.97)	16,262.82	16,262.82	10,337.18	61.1
Expenses								
	52100 Property Insurance	1,700.00	0.00	(507.00)	(507.00)	(507.00)	2,207.00	(29.8)
	52101 Facilities Maintenance	10,000.00	0.00	1,300.00	2,620.00	2,620.00	7,380.00	26.2
	52102 Flood Insurance	8,000.00	0.00	460.66	2,024.66	2,024.66	5,975.34	25.3
	52110 Utilities	0.00	0.00	(96.32)	(200.16)	(200.16)	200.16	0.0
	56001 Consulting/Contractual	0.00	0.00	5,502.05	5,502.05	5,502.05	(5,502.05)	0.0
	58000 Depreciation Expense	0.00	0.00	43,716.00	43,716.00	43,716.00	(43,716.00)	0.0
	Expenses	19,700.00	0.00	50,375.39	53,155.55	53,155.55	(33,455.55)	269.8
	Project Revenues:	26,600.00	0.00	(1,995.97)	16,262.82	16,262.82	10,337.18	61.1
	Project Expenses:	19,700.00	0.00	50,375.39	53,155.55	53,155.55	(33,455.55)	269.8
	Project Balance:	6,900.00	0.00	(52,371.36)	(36,892.73)	(36,892.73)		

Revenue and Expenditure Report by Project

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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
31009	Perrin Wharf				Project Period	01/25/2002	to 01/25/2002	
Expenses								
	52100 Property Insurance	200.00	0.00	0.00	0.00	0.00	200.00	0.0
	52101 Facilities Maintenance	0.00	0.00	0.00	888.00	888.00	(888.00)	0.0
	Expenses	200.00	0.00	0.00	888.00	888.00	(688.00)	444.0
	Project Revenues:	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	Project Expenses:	200.00	0.00	0.00	888.00	888.00	(688.00)	444.0
	Project Balance:	(200.00)	0.00	0.00	(888.00)	(888.00)		

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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
31012	Healy Creek				Project Period	07/01/2014	to 06/30/2015	
Expenses								
	52101 Facilities Maintenance	0.00	0.00	0.00	60.00	60.00	(60.00)	0.0
	Expenses	0.00	0.00	0.00	60.00	60.00	(60.00)	0.0
	Project Revenues:	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	Project Expenses:	0.00	0.00	0.00	60.00	60.00	(60.00)	0.0
	Project Balance:	0.00	0.00	0.00	(60.00)	(60.00)		

Revenue and Expenditure Report by Project

Middle Peninsula Chesapeake Bay Public Access Auth
 Period 07/01/2021 to 01/31/2022

Run Date: 02/04/2022
 Run Time: 3:55:02 pm
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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
31019	Skaare Administration				Project Period	12/11/2020	to 06/30/2021	
Revenues								
	40201 Donations - property	0.00	0.00	36,345.00	36,345.00	36,345.00	(36,345.00)	0.0
	Revenues	0.00	0.00	36,345.00	36,345.00	36,345.00	(36,345.00)	0.0
	Project Revenues:	0.00	0.00	36,345.00	36,345.00	36,345.00	(36,345.00)	0.0
	Project Expenses:	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	Project Balance:	0.00	0.00	36,345.00	36,345.00	36,345.00		

Revenue and Expenditure Report by Project

Middle Peninsula Chesapeake Bay Public Access Auth
 Period 07/01/2021 to 01/31/2022

Run Date: 02/04/2022
 Run Time: 3:55:02 pm
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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
31020	Bryant Administration				Project Period	05/16/2021	to 06/30/2021	
Revenues								
	40201 Donations - property	0.00	0.00	56,204.35	56,204.35	56,204.35	(56,204.35)	0.0
	Revenues	0.00	0.00	56,204.35	56,204.35	56,204.35	(56,204.35)	0.0
	Project Revenues:	0.00	0.00	56,204.35	56,204.35	56,204.35	(56,204.35)	0.0
	Project Expenses:	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	Project Balance:	0.00	0.00	56,204.35	56,204.35	56,204.35		

Revenue and Expenditure Report by Project

Middle Peninsula Chesapeake Bay Public Access Auth
 Period 07/01/2021 to 01/31/2022

Run Date: 02/04/2022
 Run Time: 3:55:02 pm
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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
31021	Pamturn Administration				Project Period	05/21/2021	to 06/30/2021	
Revenues								
	40201 Donations - property	151,994.35	0.00	151,994.35	151,994.35	151,994.35	0.00	100.0
	Revenues	151,994.35	0.00	151,994.35	151,994.35	151,994.35	0.00	100.0
	Project Revenues:	151,994.35	0.00	151,994.35	151,994.35	151,994.35	0.00	100.0
	Project Expenses:	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	Project Balance:	151,994.35	0.00	151,994.35	151,994.35	151,994.35		

Revenue and Expenditure Report by Project

Middle Peninsula Chesapeake Bay Public Access Auth
 Period 07/01/2021 to 01/31/2022

Run Date: 02/04/2022
 Run Time: 3:55:02 pm
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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
33100	VPA Dredging Bus Plan				Project Period	07/01/2020	to 12/31/2021	
Revenues								
	40106 VPA	297,000.00	182,349.43	0.00	57,571.22	239,920.65	57,079.35	80.7
	Revenues	297,000.00	182,349.43	0.00	57,571.22	239,920.65	57,079.35	80.7
Expenses								
	56001 Consulting/Contractual	297,000.00	182,349.43	0.00	114,084.54	296,433.97	566.03	99.8
	Expenses	297,000.00	182,349.43	0.00	114,084.54	296,433.97	566.03	99.8
	Project Revenues:	297,000.00	182,349.43	0.00	57,571.22	239,920.65	57,079.35	80.7
	Project Expenses:	297,000.00	182,349.43	0.00	114,084.54	296,433.97	566.03	99.8
	Project Balance:	0.00	0.00	0.00	(56,513.32)	(56,513.32)		

Revenue and Expenditure Report by Project

Middle Peninsula Chesapeake Bay Public Access Auth
 Period 07/01/2021 to 01/31/2022

Run Date: 02/04/2022
 Run Time: 3:55:02 pm
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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
33300	VATC Pub & Paddle				Project Period	3/1/2021	to 9/30/2021	
Revenues								
	40107 VATC	10,000.00	6,000.00	0.00	0.00	6,000.00	4,000.00	60.0
	Revenues	10,000.00	6,000.00	0.00	0.00	6,000.00	4,000.00	60.0
Expenses								
	56001 Consulting/Contractual	10,000.00	6,000.00	0.00	4,000.00	10,000.00	0.00	100.0
	Expenses	10,000.00	6,000.00	0.00	4,000.00	10,000.00	0.00	100.0
	Project Revenues:	10,000.00	6,000.00	0.00	0.00	6,000.00	4,000.00	60.0
	Project Expenses:	10,000.00	6,000.00	0.00	4,000.00	10,000.00	0.00	100.0
	Project Balance:	0.00	0.00	0.00	(4,000.00)	(4,000.00)		

Revenue and Expenditure Report by Project

Middle Peninsula Chesapeake Bay Public Access Auth
 Period 07/01/2021 to 01/31/2022

Run Date: 02/04/2022
 Run Time: 3:55:02 pm
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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
33400	VMRC Public Fishing Pier				Project Period	10/01/2020	to 12/31/2022	
Revenues								
	40000 Agency Matching Funds	40,000.00	0.00	0.00	0.00	0.00	40,000.00	0.0
	40108 VMRC	50,000.00	4,578.03	0.00	0.00	4,578.03	45,421.97	9.1
	40109 Marker Nine	0.00	380.00	0.00	0.00	380.00	(380.00)	0.0
	Revenues	90,000.00	4,958.03	0.00	0.00	4,958.03	85,041.97	5.5
Expenses								
	56001 Consulting/Contractual	10,000.00	4,274.53	0.00	2,213.32	6,487.85	3,512.15	64.8
	56004 Legal	0.00	283.50	0.00	1,701.00	1,984.50	(1,984.50)	0.0
	56006 Construction	80,000.00	0.00	0.00	0.00	0.00	80,000.00	0.0
	56007 Fees & Permits	0.00	400.00	0.00	0.00	400.00	(400.00)	0.0
	57900 Miscellaneous Expense	0.00	0.00	0.00	56.40	56.40	(56.40)	0.0
	Expenses	90,000.00	4,958.03	0.00	3,970.72	8,928.75	81,071.25	9.9
	Project Revenues:	90,000.00	4,958.03	0.00	0.00	4,958.03	85,041.97	5.5
	Project Expenses:	90,000.00	4,958.03	0.00	3,970.72	8,928.75	81,071.25	9.9
	Project Balance:	0.00	0.00	0.00	(3,970.72)	(3,970.72)		

Revenue and Expenditure Report by Project

Middle Peninsula Chesapeake Bay Public Access Auth
 Period 07/01/2021 to 01/31/2022

Run Date: 02/04/2022
 Run Time: 3:55:02 pm
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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
33500	VLCF Tappahannock Hoskins Creek							
					Project Period	to		
Revenues								
	40113 VLCF	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0.0
	40201 Donations - property	340,000.00	0.00	0.00	0.00	0.00	340,000.00	0.0
	Revenues	540,000.00	0.00	0.00	0.00	0.00	540,000.00	0.0
Expenses								
	56100 Land Expenses	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0.0
	57999 Matching Funds	340,000.00	0.00	0.00	0.00	0.00	340,000.00	0.0
	Expenses	540,000.00	0.00	0.00	0.00	0.00	540,000.00	0.0
	Project Revenues:	540,000.00	0.00	0.00	0.00	0.00	540,000.00	0.0
	Project Expenses:	540,000.00	0.00	0.00	0.00	0.00	540,000.00	0.0
	Project Balance:	0.00	0.00	0.00	0.00	0.00		

Revenue and Expenditure Report by Project

Middle Peninsula Chesapeake Bay Public Access Auth
 Period 07/01/2021 to 01/31/2022

Run Date: 02/04/2022
 Run Time: 3:55:02 pm
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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
33600	VLCF South Garden on Severn							
					Project Period	to		
Revenues								
	40113 VLCF	312,000.00	0.00	0.00	0.00	0.00	312,000.00	0.0
	40201 Donations - property	464,200.00	0.00	0.00	0.00	0.00	464,200.00	0.0
	Revenues	<u>776,200.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>776,200.00</u>	<u>0.0</u>
Expenses								
	56100 Land Expenses	312,000.00	0.00	0.00	0.00	0.00	312,000.00	0.0
	57999 Matching Funds	464,200.00	0.00	0.00	2,000.00	2,000.00	462,200.00	0.4
	Expenses	<u>776,200.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>774,200.00</u>	<u>0.2</u>
	Project Revenues:	<u>776,200.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>776,200.00</u>	<u>0.0</u>
	Project Expenses:	<u>776,200.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>774,200.00</u>	<u>0.2</u>
	Project Balance:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,000.00)</u>	<u>(2,000.00)</u>		

Revenue and Expenditure Report by Project

Middle Peninsula Chesapeake Bay Public Access Auth
 Period 07/01/2021 to 01/31/2022

Run Date: 02/04/2022
 Run Time: 3:55:02 pm
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Project	Description	Budget	Prior Year	Current	YTD	Proj Total	Un/Over	% Bud
33700	GoVA Sea Grant Resilience Economy				Project Period	07/01/2021 to 06/30/2023		
Expenses								
	56001 Consulting/Contractual	0.00	0.00	0.00	25,180.75	25,180.75	(25,180.75)	0.0
	Expenses	0.00	0.00	0.00	25,180.75	25,180.75	(25,180.75)	0.0
	Project Revenues:	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	Project Expenses:	0.00	0.00	0.00	25,180.75	25,180.75	(25,180.75)	0.0
	Project Balance:	0.00	0.00	0.00	(25,180.75)	(25,180.75)		
	Report Total:			192,538.51	112,423.11			

**MIDDLE PENINSULA CHESAPEAKE BAY
PUBLIC ACCESS AUTHORITY**

**AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021**

DUNHAM, AUKAMP & RHODES, PLC
Certified Public Accountants
Chantilly, Virginia

**MIDDLE PENINSULA CHESAPEAKE BAY
PUBLIC ACCESS AUTHORITY**

DIRECTORS

Essex County

Primary Member: Honorable Ronnie Gill

Gloucester County

Primary Member: *Treasurer*, Honorable Christopher Hutson

King and Queen County

Primary Member: Honorable Doris Morris

King William County

Primary Member: Mr. Steve Hudgins

Mathews County

Primary Member: *Chair*, Mrs. Melinda Conner (Mathews County Administrator)

Middlesex County

Primary Member: Mr. David Kretz

Town of Tappahannock

Primary Member: Mr. Eric Pollitt

Town of Urbanna

Primary Member: Mr. Garth Wheeler

Town of West Point

Primary Member: *Vice Chair*, Mr. John Edwards, Jr. (West Point Town Manager)

*"Honorable" indicates County Board of Supervisor member

**MIDDLE PENINSULA CHESAPEAKE BAY
PUBLIC ACCESS AUTHORITY**

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INDEPENDENT AUDITOR'S REPORT

To the Commissioners
Middle Peninsula Chesapeake Bay Public Access Authority
Saluda, 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 the Middle Peninsula Chesapeake Bay Public Access Authority as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Authority'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.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate remaining fund information of the Middle Peninsula Chesapeake Bay Public Access Authority as of June 30, 2021 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 budgetary comparison schedule on pages 3 through 5 and page 14 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January xx, 2022, on our consideration of Middle Peninsula Chesapeake Bay Public Access Authority'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 Middle Peninsula Chesapeake Bay Public Access Authority's internal control over financial reporting and compliance.

Certified Public Accountants
Chantilly, Virginia

January xx, 2022

**Middle Peninsula Chesapeake Bay
Public Access Authority
Management's Discussion and Analysis**

In this section of the annual financial report of the Middle Peninsula Chesapeake Bay Public Access Authority (the "Authority"), management provides a narrative discussion and an analysis of its financial activities for the fiscal year that ended June 30, 2021. Responsibility for the accuracy of the data as well as the completeness and fairness of this presentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This data is reported in a manner designed to fairly represent the Authority's financial position and the result of operations. All disclosures necessary to enable the reader to gain an accurate understanding of the Authority's financial activities have been included. The Authority's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Overview of the Financial Statements

The financial statements presented herein included all of the activities of the Authority using the integrated approach as prescribed by GASB Statement No. 34. Management's Discussion and Analysis (MD&A) is intended to introduce the Authority's financial statements. In addition to this Management's Discussion and Analysis (MD&A), the report consists of the enterprise fund financial statements, and the notes to the financial statements. These financial statements are designed to be more corporate-like in that all activities of the Authority are considered to be business-type activities.

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Required Financial Statements

The Statement of Net Position focuses on resources available for future operations. In simple terms, this statement presents a snap shot view of the assets the Authority has, the liabilities it owes and the net difference. The net difference is further separated into amounts restricted for specific purposes and unrestricted amounts. Business-type activities are reported on the accrual basis of accounting. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating.

The Statement of Revenues, Expenses and Change in Net Position details the Authority's revenues and expenses by functional type, and the net operating result of the current year. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.

The Statement of Cash Flows shows the cash flows from the Authority's operating, capital and related financing, and investing activities.

The notes to the financial statements provide additional disclosure required by governmental accounting standards and provide information to assist the reader in understanding the Authority's financial condition.

The MD&A is intended to explain the significant changes in financial position and the differences in operation between the current year and prior years. Significant changes from the prior year are explained in the following paragraphs.

Financial Analysis

**Summary Statements of Net Position
June 30,**

	<u>2021</u>	<u>2020</u>
Current Assets	\$ 290,141	\$ 276,260
Capital Assets (net)	<u>4,425,104</u>	<u>4,221,940</u>
Total Assets	<u>4,715,245</u>	<u>4,498,200</u>
Current Liabilities	<u>70,103</u>	<u>1,800</u>
Invested in Capital Assets	4,425,104	4,221,940
Restricted	59,213	58,482
Unrestricted	<u>160,825</u>	<u>215,978</u>
Total Net Position	<u>\$4,645,142</u>	<u>\$4,496,400</u>

Current assets increased during the year by \$13,881 primarily as a result of current operations and donations from taxpayers to the Authority.

Capital assets increased during the year by approximately \$31,000, due to land with a value of \$246,880 being donated to the authority less depreciation on infrastructure taken in the amount of \$43,716.

Total net position increased by \$148,742 this year due to current year results of operations

**Summary Statements of Revenues, Expenses and Changes in Net Position
For the Years Ended June 30,**

	<u>2021</u>	<u>2020</u>
Revenues		
Operating revenues	\$ 581,083	\$ 40,194
Interest	<u>568</u>	<u>3,622</u>
Total Revenues	<u>581,651</u>	<u>43,816</u>
Expenses	<u>432,909</u>	<u>65,732</u>
Change in net position	148,742	(21,916)
Net position at beginning of year	<u>4,496,400</u>	<u>4,518,316</u>
Net position at end of year	<u>\$4,645,142</u>	<u>\$4,496,400</u>

Operating revenues increased by approximately \$540,000 primarily due to three properties donated to the Authority in the current year and new grant revenues. Grants and donations are received sporadically and can be expected to vary greatly from year to year, as can the value of individual donations.

Total operating expenses increased from the prior year by approximately \$367,000. Consulting and contractual expense increased by \$350,000 based on grant expenses for new programs. Facility maintenance costs increased by \$7,400 due to required repairs at the two tenant houses leased out by the Authority. Legal expenses increased by \$3,800 as a result of costs for receiving and titling the new properties in the current year.

Grants and contributions exceeded budget amount by \$103,000 as a result of new properties contributed to the Authority, but realized \$80,000 lower than expected state grants.

Contractual expense was approximately \$82,000 less than budgeted due to timing difference on the required grant consulting expenses.

Maintenance costs were approximately \$4,500 more than budgeted due to unexpected repair costs on properties owned and maintained by the Authority.

Legal and accounting costs exceeded the budget by \$3,900 due to costs for receiving and titling the new properties in the current year.

Capital Assets

The capital assets in the governmental funds primarily consist of real estate purchased by or donated to the Authority and the construction of additional facilities. Depreciation is taken on the income producing properties.

Economic Factors and Future Outlook

Management of the Authority continues to take advantage of the economic climate that has led private landowners to make donations of waterfront property for public benefit. Management continues to look for resources to acquire and manage its properties including access fees, rental income, private business partnerships, private foundations and grant opportunities. General funds remain extremely limited and management believes the Authority should continue to look for new strategies to monetize public land holdings; increase public awareness of fee based recreational opportunities and look towards the use of new social media marketing opportunities to drive users to Authority holdings. The Authority should also consider requesting annual appropriations from its member localities and the General Assembly to support the work of the Authority into the future including working with Delegate Hodges to draft legislation to increase revenue generating options of the Commonwealth's Public Access Authorities

Contacting the Authority's Financial Management Staff

This financial report is designed to provide a general overview of the Authority's finances and show the Authority's accountability for the funds it receives. If you have questions about this report or need additional information, contact the Authority's Secretary at 125 Bowden Street in Saluda, Virginia.

**MIDDLE PENINSULA CHESAPEAKE BAY
PUBLIC ACCESS AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2021**

ASSETS

Current Assets

Cash and cash equivalents	\$ 139,789
Restricted cash	54,106
Accounts receivable	88,326
Prepaid expense	7,920
Total Current Assets	290,141

Capital Assets

Property and equipment	4,758,476
Accumulated depreciation	(333,372)
Total Capital Assets	4,425,104

Total Assets	\$4,715,245
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LIABILITIES

Current Liabilities

Accounts payable	68,103
Deferred rent	1,000
Security deposit	1,000
Total Liabilities	70,103

NET POSITION

Net Position

Invested in capital assets, net of related debt	4,425,104
Restricted	59,213
Unrestricted - Board Designated	32,269
Unrestricted	128,556
Total Net Position	\$4,645,142

**MIDDLE PENINSULA CHESAPEAKE BAY
PUBLIC ACCESS AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021**

Operating Revenues

Grants and contributions	\$ 561,259
Rental income	17,200
Access fees	2,624
Total Operating Revenues	<u>581,083</u>

Operating Expenses

Consulting and contractual	354,455
Depreciation	43,716
Insurance	10,139
Facility maintenance	9,998
Legal and accounting	9,013
Miscellaneous	5,020
Fees and permits	400
Utilities	168
Total Operating Expenses	<u>432,909</u>

Operating Income 148,174

Non-Operating Revenues

Interest income	568
Change in Net Position	<u>148,742</u>

Net Position - Beginning of Year 4,496,400

Net Position - End of Year \$4,645,142

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**MIDDLE PENINSULA CHESAPEAKE BAY
PUBLIC ACCESS AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021**

Cash Flows from Operating Activities	
Received from customers	\$ 247,877
Paid to suppliers for goods and services	<u>(321,137)</u>
Net Cash Flows from Operating Activities	<u>(73,260)</u>
 Cash Flows from Investing Activities	
Interest income	<u>568</u>
Net Cash Flows from Investing Activities	<u>568</u>
 Net Change in Cash and Cash Equivalents	 (72,692)
 Cash and Cash Equivalents - Beginning of Year	 <u>266,587</u>
 Cash and Cash Equivalents - End of Year	 <u><u>\$ 193,895</u></u>
 Reconciliation of Operating Income to Net Cash	
Flows from Operating Activities	
Operating income	\$ 148,174
Depreciation	43,716
Noncash contributions of property	(246,880)
Changes in assets and liabilities	
Accounts receivable	(88,326)
Rent receivable	1,800
Prepaid expenses	(47)
Accounts payable	68,103
Deferred rent	1,000
Security deposit	<u>(800)</u>
 Net Cash Flows from Operating Activities	 <u><u>\$ (73,260)</u></u>
 Supplemental Schedule of Noncash Capital and	
Related Financing Activities	
Contributions of Capital Assets	<u><u>\$ 246,880</u></u>

MIDDLE PENINSULA CHESAPEAKE BAY PUBLIC ACCESS AUTHORITY

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Organization and Summary of Accounting Policies

The Middle Peninsula Chesapeake Bay Public Access Authority (the “Authority”) was created by the Virginia General Assembly on April 7, 2002 and ratified by participating localities on June 13, 2003. The Authority recognizes that shorelines are high priority natural areas and that it is critical to set aside access sites for all types of recreational activities important to the regional economy and to the citizens of the Commonwealth of Virginia. As a regional leader in addressing public access issues, the Authority understands the importance of public outreach and quality education as it relates to water access. The Authority’s mission is to better inform the public on issues of public access concern and increase public access opportunities. Participating localities include the Counties of Essex, Gloucester, King & Queen, King William, Mathews and Middlesex and the Towns of Tappahannock, Urbanna, and West Point.

Authority funding is obtained from public contributions, funds provided by the Commonwealth of Virginia, and Federal grants for specified projects designed to further the Authority’s goals and objectives.

The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) (prior to the adoption of GASB 34) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies followed in the preparation of these financial statements:

- (a) Reporting Entity – The Authority’s governing body is composed of members appointed by the nine-member jurisdictions. The Authority is not a component unit of any of the member governments, and there are no component units to be included in the Authority’s financial statements.
- (b) Basis of Accounting – The accounting and reporting policies of the Authority relating to the accompanying basic financial conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB) and by the Financial Accounting Standards Board (when applicable).

Management believes that the periodic determination of revenues earned, expenses incurred and net income is desirable for purposes of facilitating management control and accountability. Therefore, the activities of the Authority are accounted for as a proprietary fund which uses the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred. The Authority considers grant revenue as earned when the grant expenditure is incurred.

Private-sector standards of accounting and financial reporting issued prior to December 31, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

The Authority generally first uses restricted assets for expenses incurred for which both restricted and unrestricted assets are available. The Authority may defer the use of restricted assets based on a review of the specific transaction.

**MIDDLE PENINSULA CHESAPEAKE BAY
PUBLIC ACCESS AUTHORITY**

**NOTES TO FINANCIAL STATEMENTS
(Continued)**

NOTE 1 – Organization and Summary of Accounting Policies (Continued)

- (c) Net Position – Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The residual component of net position is considered unrestricted. The Board has decided to designate program funds from several properties for the future care and maintenance of the associated property. Because this is a self-imposed restriction, these funds are considered unrestricted, but have been shown separately to reflect the intended use of those funds.
- (d) Concentrations of Credit Risk – Financial instruments that potentially expose the Authority to concentrations of credit risk consist primarily of cash equivalents. Cash equivalents are maintained at high-quality financial institutions which, at times, may exceed generally insured limits. Credit exposure is limited to any one institution. The Authority has not experienced any losses on its cash equivalents.
- (e) Cash and Cash Equivalents – Cash and cash equivalents include investments in highly liquid debt instruments with a maturity of three months or less, excluding amounts whose use is limited by the Authority’s Board designation or other arrangements under trust agreements with third-party payers.
- (f) Accounts Receivable – Accounts receivable are reported at their gross value when earned as the underlying exchange transaction occurs. Receivables related to non-exchange transactions are recognized when their eligibility requirements have been met. Receivables are reduced by the estimated portion that is expected to be uncollectible. This estimate is made based on collection history and current information regarding the credit worthiness of the debtors. When continued collection activity results in receipts of amounts previously written off, revenue is recognized for the amount collected. Management considers all of the receivables collectible at June 30, 2021, and no allowance for doubtful accounts has been provided. No amounts were written off during the year ended June 30, 2021.
- (g) Management Estimates – The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.
- (h) Capital Assets – Capital assets are recorded at historical or estimated historical cost if actual historical cost is not available for items exceeding \$1,000. Donated property is recorded at fair market value on the date the property was transferred. Depreciation is taken on the straight-line method over the estimated useful life of the respective assets as follows:

Buildings and improvements	20-30 years
Wharfs	10 years
Equipment	7 years

**MIDDLE PENINSULA CHESAPEAKE BAY
PUBLIC ACCESS AUTHORITY**

**NOTES TO FINANCIAL STATEMENTS
(Continued)**

NOTE 1 – Organization and Summary of Accounting Policies (Continued)

- (i) Budgets and Budgetary Accounting – Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds. All budgets are presented on the modified accrual basis of accounting. Accordingly, the Budgetary Comparison Schedule presents actual expenditures in accordance with the accounting principles generally accepted in the United States of America on a basis consistent with the adopted budgets as amended.

- (j) Advertising Costs – Advertising costs are expensed as incurred.

NOTE 2 – Cash and Cash Equivalents

State statute authorizes the Authority to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, repurchase agreements, certificates of deposit on time deposits insured by the FDIC, and the local government investment pool. Deposits are carried at cost, which approximates fair value.

At June 30, 2021 the carrying amount of the Authority's deposits with banks was \$107,523 and the bank balances were \$71,471. All of the bank balances were covered by federal depository insurance or collateralized in accordance with the Virginia Security for Public Deposits Act.

Investments in 2a7-like pools are valued based on the value of pool shares. The Authority invests a 2a7-like pool, the Local Government Investment Pool, managed by the Virginia Department of Treasury. Permitted investments in the pool include U.S. government obligations, repurchase agreements, certificates of deposit, banker's acceptances, commercial paper, short-term corporate notes, and short-term taxable municipal obligations. The investment pool has not been assigned a risk category since the Authority is not issued securities, but rather owns an undivided interest in the assets of the pool. The Authority's balance in the investment pool was \$84,572 at June 30, 2021.

NOTE 3 – Restricted Cash

Several land purchases by the Authority were made with funding provided by federal grants. These grants require that any income from timber sales or similar income sources to be restricted for the use, care and maintenance of the property from which the revenues were derived. As of June 30, 2021, the Authority had \$54,106 in restricted cash to be used for various properties owned by the Authority.

**MIDDLE PENINSULA CHESAPEAKE BAY
PUBLIC ACCESS AUTHORITY**

**NOTES TO FINANCIAL STATEMENTS
(Continued)**

NOTE 4 – Property and Equipment

A summary of property and equipment as of June 30, 2021 is as follows:

	Balance July 1, 2020	Additions	Disposals	Balance June 30, 2021
Land	\$3,429,042	\$246,880	\$ -	\$3,675,922
Buildings and improvements	1,023,500	-	-	1,023,500
Wharf and dock facilities	51,851	-	-	51,851
Equipment	7,203	-	-	7,203
Accumulated depreciation	<u>(289,656)</u>	<u>(43,716)</u>	<u>-</u>	<u>(333,372)</u>
Net	<u>\$4,221,940</u>	<u>\$203,164</u>	<u>\$ -</u>	<u>\$4,425,104</u>

Assets that have been purchased with grantor funds may revert to the grantor in the event the program is discontinued, or have significant restrictions on future use.

NOTE 5 – Lease Commitments

The Authority leases several residential buildings located on various properties they own. One of the leases was for a one-year period that expired in March 2019, but has been extended on a month-to-month basis in the amount of \$800 per month. The other lease agreement is for a three-year period that expired in February 2020, but has continued on a month-to-month basis with lease payments of \$1,000 per month. Rental income for the year ended June 30, 2021 on all operating leases was \$17,200.

NOTE 6 – Board Designated Funds

The Board has voluntarily designated certain program funds, such as timber sales, access fees and wharf tie-up fees, to be used for the upkeep and maintenance of the respective properties. The amount of Board designated funds at June 30, 2021 consisted of the following:

Captain Sinclair Property	\$28,040
Perrin Wharf Property	<u>4,229</u>
Total	<u>\$32,269</u>

**MIDDLE PENINSULA CHESAPEAKE BAY
PUBLIC ACCESS AUTHORITY**

**NOTES TO FINANCIAL STATEMENTS
(Continued)**

NOTE 7 – Restricted Net Position

Several properties were originally obtained with federal funding. The acquisition of those properties included restrictions that any program service revenue obtained from the properties be restricted to the use of the respective properties. In addition, certain contributions have been received with restrictive use for future land acquisitions. Components of restricted net position consisted of the following as of June 30, 2021:

Clay Tract	\$32,330
Haworth Tract	25,494
Land Acquisition	<u>1,389</u>
Total	<u>\$59,213</u>

NOTE 8 – Commitments

The Authority participates in a number of programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Authority may be required to reimburse. As of June 30, 2021, the Authority believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the overall financial position of the Authority.

NOTE 9 – Uncertainties

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result, economic uncertainties have arisen which are likely to negatively impact the Authority's contributions and net income. Other financial impact could occur though such potential impact is unknown at this time.

NOTE 10 – Evaluation of Subsequent Events

The Authority has evaluated subsequent events through January xx, 2022, the date which the financial statements were available to be issued.

**MIDDLE PENINSULA CHESAPEAKE BAY
PUBLIC ACCESS AUTHORITY
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2021**

	Actual	Budget	Variance Favorable (Unfavorable)
Operating Revenues			
Grants and contributions	\$ 561,259	\$ 457,778	\$ 103,481
Rental income	17,200	21,600	(4,400)
Access fees	2,624	1,820	804
Total Operating Revenues	581,083	481,198	99,885
Operating Expenses			
Consulting and contractual	354,455	436,267	81,812
Insurance	10,139	9,659	(480)
Facility maintenance	9,998	5,500	(4,498)
Legal and accounting	9,013	5,120	(3,893)
Miscellaneous	5,020	1,000	(4,020)
Fees and permits	400	150	(250)
Utilities	168	-	(168)
Total Operating Expenses	389,193	457,696	68,503
Operating Income	191,890	23,502	168,388
Non-Operating Revenues			
Interest income	568	3,559	(2,991)
Net Gain - Budgetary Basis	192,458	27,061	165,397

DRAFT

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Commissioners
Middle Peninsula Chesapeake Bay Public Access Authority:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the government activities, business-type activities, and the aggregate discreetly presented component units, each major fund, and the aggregate remaining fund information of Middle Peninsula Chesapeake Bay Public Access Authority, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Middle Peninsula Chesapeake Bay Public Access Authority’s basic financial statements, and have issued our report thereon dated January xx, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Middle Peninsula Chesapeake Bay Public Access Authority’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Middle Peninsula Chesapeake Bay Public Access Authority’s internal control. Accordingly, we do not express an opinion on the effectiveness of Middle Peninsula Chesapeake Bay Public Access Authority’s internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Certified Public Accountants
Chantilly, Virginia

January xx, 2022

Mid Peninsula ChesapeakeBay Pubic Access Authority
Trial Balance Worksheet - Grouped by Type

Account	Type	Description	06/30/20 Adjusted Balance	06/30/21 Unadjusted Balance	Adjusting JE Adjustments	06/30/21 Adjusted Balance
10000	A	Checking	26,676.98	17,417.67		53,417.67
		9 Correct Cash cutoff			36,000.00	
10001	A	C&F Market - Restricted	53,799.92	54,105.76		54,105.76
10100	A	LGIP	166,309.46	66,571.79		66,571.79
10101	A	Rainy Day Fund	18,000.00	18,000.00		18,000.00
10200	A	Security Deposit Escrow	1,800.00	1,800.00		1,800.00
10500	A	Rents Receivable	1,800.00	6,584.83		0.00
		4 Correct PY Entry			(4,784.83)	
		7 Reverse PY			(1,800.00)	
10700	A	Prepaid Insurance	7,873.16	3,088.33		7,919.50
		4 Correct PY Entry			4,784.83	
		7 Reverse PY			(7,873.16)	
		10 Post CY Prepaid Insuranc			7,919.50	
11001	A	Browne Tract	216,964.00	216,964.00		216,964.00
11002	A	Clay Tract	576,069.00	576,069.00		576,069.00
11003	A	Haworth, Dragon Run, Jackson	399,760.00	399,760.00		399,760.00
11004	A	Hall Tract	305,700.00	305,700.00		305,700.00
11005	A	Shenk Property	260,400.00	260,400.00		260,400.00
11006	A	Captain Sinclair Landing	1,423,600.00	1,423,600.00		1,423,600.00
11007	A	Perrin Wharf	16,151.00	16,673.18		16,151.00
		3 Adj Opening Audit			(522.18)	
11008	A	Sloop Landing	49,400.00	49,400.00		49,400.00
11009	A	Dutchman Point	167,900.00	167,900.00		167,900.00
11010	A	Healy Creek	334,800.00	334,800.00		334,800.00
11011	A	Winter Harbor	112,600.00	112,600.00		112,600.00
11012	A	Bethel Beach	61,000.00	61,000.00		61,000.00
11013	A	Horn Harbor	11,000.00	11,000.00		11,000.00
11014	A	Heron Point	190,000.00	190,000.00		190,000.00
11015	A	Adams Creek	152,250.00	152,250.00		152,250.00
11016	A	Guinea Marshes	107,000.00	107,000.00		107,000.00
11017	A	Locust Grove Park	65,000.00	65,000.00		65,000.00
11018	A	Carneal Property	12,905.00	12,905.00		12,905.00
11019	A	Halifax Property	3,157.83	3,157.83		3,157.83
11020	A	Mabie	14,657.33	14,657.33		14,657.33
11021	A	Doome	8,088.50	8,088.50		8,088.50
11022	A	Miller	3,390.50	3,390.50		3,390.50
11023	A	Villa Property	12,600.00	12,600.00		12,600.00
11024	A	Skaare Property	0.00	36,750.00		36,750.00
11025	A	Bryant Property	0.00	57,170.00		57,170.00
11026	A	Pamturn Property	0.00	152,960.00		152,960.00
11050	A	Accumulated Depreciation	(289,655.67)	(289,655.67)		(333,371.67)
		6 Post CY Depreciation			(43,716.00)	
12001	A	FY21 Contracts Receivable	0.00	88,326.08		88,326.08
13000	A	Equipment	7,203.00	7,203.00		7,203.00
		Total Assets	<u>4,498,200.01</u>	<u>4,725,237.13</u>	<u>(9,991.84)</u>	<u>4,715,245.29</u>
20000	L	Accounts Payable	0.00	(32,102.89)		(68,102.89)
		9 Correct Cash cutoff			(36,000.00)	
20002	L	Deferred Revenue	0.00	(8,258.79)		(1,000.00)
		5 Reverse Deferred Revenue			8,258.79	
		8 Record CY deferred Rent			(1,000.00)	
20100	L	Security Deposit	(1,800.00)	(1,800.00)		(1,000.00)
		11 Adj Security Deposit to a			800.00	
		Total Liabilities	<u>(1,800.00)</u>	<u>(42,161.68)</u>	<u>(27,941.21)</u>	<u>(70,102.89)</u>

Mid Peninsula Chesapeake Bay Public Access Authority
Trial Balance Worksheet - Grouped by Type

Account	Type	Description	06/30/20 Adjusted Balance	06/30/21 Unadjusted Balance	Adjusting JE Adjustments	06/30/21 Adjusted Balance
39000	Q	Fund Balance	(2,996,324.78)	(3,203,418.08)		(2,974,409.01)
		2 reclass contribution of pro			244,543.70	
		3 Adj Opening Audit			(15,534.63)	
39100	Q	Restricted Fed Program Income	(59,198.00)	(59,198.00)		(59,198.00)
39101	Q	Restricted Federal	(1,157,093.00)	(1,157,093.00)		(1,157,093.00)
39102	Q	Restricted By Deed	(305,700.00)	(305,700.00)		(305,700.00)
		Total Equity	<u>(4,518,315.78)</u>	<u>(4,725,409.08)</u>	<u>229,009.07</u>	<u>(4,496,400.01)</u>
		Total Liabilities & Equity	<u>(4,520,115.78)</u>	<u>(4,767,570.76)</u>	<u>201,067.86</u>	<u>(4,566,502.90)</u>
40000	R	Agency Matching Funds	0.00	(10,309.15)		0.00
		1 correct posting of match			10,309.15	
40010	R	Essex County	0.00	(40,000.00)		(40,000.00)
40105	R	DHCD Go Virginia	0.00	(77,000.00)		(77,000.00)
40106	R	VPA	0.00	(182,349.43)		(182,349.43)
40107	R	VATC	0.00	(6,000.00)		(6,000.00)
40108	R	VMRC	0.00	(4,578.03)		(4,578.03)
40109	R	Marker Nine	0.00	(4,380.00)		(4,380.00)
40200	R	Interest Income	(3,622.73)	(445.81)		(568.17)
		1 correct posting of match			(730.70)	
		3 Adj Opening Audit			544.94	
		3 Adj Opening Audit			63.40	
40201	R	Donations	0.00	(2,336.30)		(246,880.00)
		2 reclass contribution of pro			(244,543.70)	
40204	R	Taxpayer Donations from incc	(4,173.85)	(71.25)		(71.25)
40211	R	Access Fees	(1,819.71)	(2,623.99)		(2,623.99)
40212	R	Rental Income	(21,600.00)	(19,587.63)		(17,200.00)
		3 Adj Opening Audit			9,946.42	
		5 Reverse Deferred Revenue			(8,258.79)	
		7 Reverse PY			1,800.00	
		8 Record CY deferred Rent			1,000.00	
		11 Adj Security Deposit to a			(800.00)	
		12 Recognize repairs in lieu			(1,300.00)	
40215	R	Intergovernment transfer	(12,600.00)	0.00		0.00
		Total Revenue	<u>(43,816.29)</u>	<u>(349,681.59)</u>	<u>(231,969.28)</u>	<u>(581,650.87)</u>
52100	E	Property Insurance	1,697.01	2,061.00		1,554.00
		7 Reverse PY			2,257.00	
		10 Post CY Prepaid Insuranc			(2,764.00)	
52101	E	Facilities Maintenance	2,569.18	8,697.55		9,997.55
		12 Recognize repairs in lieu			1,300.00	
52102	E	Flood Insurance	6,975.67	7,421.00		7,881.66
		7 Reverse PY			5,616.16	
		10 Post CY Prepaid Insuranc			(5,155.50)	
52110	E	Utilities	5.07	167.61		167.61
53002	E	Supplies	483.76	0.00		0.00
56001	E	Consulting/Contractual	4,048.55	331,453.09		354,455.14
		1 correct posting of match			17,500.00	
		3 Adj Opening Audit			5,502.05	
56002	E	Audit	3,700.00	3,850.00		3,850.00

Mid Peninsula ChesapeakeBay Pubic Access Authority
 Trial Balance Worksheet - Grouped by Type

Account	Type	Description	06/30/20 Adjusted Balance	06/30/21 Unadjusted Balance	Adjusting JE Adjustments	06/30/21 Adjusted Balance
56003	E	Accounting	419.33	535.00		535.00
56004	E	Legal	831.50	4,628.53		4,628.53
56007	E	Fees & Permits	300.00	400.00		400.00
56008	E	Public Officials Insurance	550.00	550.00		550.00
56009	E	General Liability Insurance	435.99	153.00		153.00
57900	E	Misc Expense	0.00	5,019.99		5,019.99
57999	E	Matching Funds	0.00	27,078.45		0.00
		1 correct posting of match			(27,078.45)	
58000	E	Depreciation	43,716.00	0.00		43,716.00
		6 Post CY Depreciation			43,716.00	
		Total Expense	<u>65,732.06</u>	<u>392,015.22</u>	<u>40,893.26</u>	<u>432,908.48</u>
		Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		Net Profit/(Loss)	<u>(21,915.77)</u>	<u>(42,333.63)</u>	<u>191,076.02</u>	<u>148,742.39</u>

Mid Peninsula ChesapeakeBay Pubic Access Authority
Consolidated Adjusting Journal Entries

July 1, 2020 - June 30, 2021

Date	Reference	Account	Description	Debit	Credit	Net Income Effect
Eliminating Journal Entries						
06/30/21	1		correct posting of match			0.00
		57999	Matching Funds		27,078.45	
		40000	Agency Matching Funds	10,309.15		
		40200	Interest Income		730.70	
		56001	Consulting/Contractual	17,500.00		
06/30/21	2		reclass contribution of property			244,543.70
		40201	Donations		244,543.70	
		39000	Fund Balance	244,543.70		
06/30/21	3		Adj Opening Audit			(16,056.81)
		40212	Rental Income	9,946.42		
		39000	Fund Balance		15,534.63	
		56001	Consulting/Contractual	5,502.05		
		40200	Interest Income	544.94		
		40200	Interest Income	63.40		
		11007	Perrin Wharf		522.18	
06/30/21	4		Correct PY Entry			0.00
		10500	Rents Receivable		4,784.83	
		10700	Prepaid Insurance	4,784.83		
06/30/21	5		Reverse Deferred Revenue			8,258.79
		20002	Deferred Revenue	8,258.79		
		40212	Rental Income		8,258.79	
06/30/21	6		Post CY Depreciation			(43,716.00)
		58000	Depreciation	43,716.00		
		11050	Accumulated Depreciation		43,716.00	
06/30/21	7		Reverse PY			(9,673.16)
		10500	Rents Receivable		1,800.00	
		10700	Prepaid Insurance		7,873.16	
		40212	Rental Income	1,800.00		
		52100	Property Insurance	2,257.00		
		52102	Flood Insurance	5,616.16		
06/30/21	8		Record CY deferred Rent			(1,000.00)
		20002	Deferred Revenue		1,000.00	
		40212	Rental Income	1,000.00		
06/30/21	9		Correct Cash cutoff			0.00
		20000	Accounts Payable		36,000.00	
		10000	Checking	36,000.00		
06/30/21	10		Post CY Prepaid Insurance			7,919.50
		52100	Property Insurance		2,764.00	
		52102	Flood Insurance		5,155.50	
		10700	Prepaid Insurance	7,919.50		
06/30/21	11		Adj Security Deposit to actual			800.00
		20100	Security Deposit	800.00		
		40212	Rental Income		800.00	
06/30/21	12		Recognize repairs in lieu of rent			0.00
		52101	Facilities Maintenance	1,300.00		
		40212	Rental Income		1,300.00	

000049

Mid Peninsula Chesapeake Bay Public Access Authority
Consolidated Adjusting Journal Entries

July 1, 2020 - June 30, 2021

Date	Reference	Account	Description	Debit	Credit	Net Income Effect
			Totals for Eliminating Journal Entries	<u>401,861.94</u>	<u>401,861.94</u>	<u>191,076.02</u>
			Report Totals	<u>401,861.94</u>	<u>401,861.94</u>	<u>191,076.02</u>

Journal Entry count = 12

Shoreline Structures, LLC.
Jeff Watkins
P.O. Box 515
Gloucester, VA 23061
804-815-0813
VA Class A, 2705095843

page 1

11-2-2021

To: Middle Peninsula Chesapeake Bay Public Access Authority (PPA)
C/O Lewis L. Lawrence
P.O. Box 286, Saluda, VA 23149

RE: RFP # 1
Fishing Pier: 9425 Whitaker Road Gloucester VA.

Our company is pleased to offer two options for the proposed pier:

1. 5' wide by 400' long, with 25' x 30' L head.
2. 6' wide by 400' long, with 15' x 29' L head.

- * Either would be of the highest quality material and construction.
- * Our standard high quality specification sheet is attached.
- * There is a sketch for both options included.
- * There is no roof included.
- * Either option could be framed in a way to accept roof support posts in the future.
- * There is no railing included.
- * Either option could be framed in a way to accept a hand rail in the future.
- * All local building and zoning permits are included.
- * There is no electrical or plumbing included.
- * Removal with on site disposal is included.
- * Photos of recent projects are included.
- * We have workers compensation and general liability insurance and are bondable.
- * The access to beginning of pier can be at a grade accessible for handicap persons.
- * We are agreeable with stated 12 month completion time frame and stated payment schedule.
- * There will not be any sub contractors working on this job.
- * Many references can be provided upon request.

Total project cost, either option: \$ 80,000.00 (Eighty Thousand Dollars)

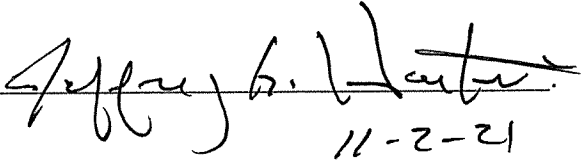
Company Information:

- Company headquarters and office is located at 5481 Old Shipyard Lane, Gloucester VA.
- Jeff Watkins is the owner and president of the company, with 28 years of experience building quality piers, wharfs, and living shorelines all through out Tidewater Virginia. He serves on VMRC's Habitat Management Advisory Committee , (HMAC). He has B.S. degree in Business Administration & Economics from James Madison University. He has completed several levels of the ODU Coastal Geology undergraduate program.
- Our company currently employs 9 persons. Four or five, plus the owner will be assigned to this project: Jack Howerton: 25 year employee, expert in marine timber framing and pile driving. Jack is a U.S. Army Veteran.

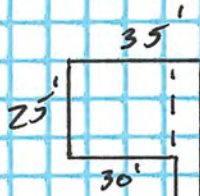
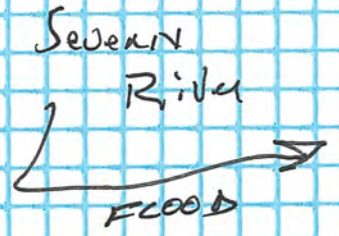
Wes Watkins: 8 year employee, 20 year "Master Craftsman" from Colonial
Willismsburg. Wes has a B.A. degree from the College of
William and Mary

Two other general labor carpenters, both five years with company
Jeff Watkins, owner, will be the project manager, and he holds the VA
Class A contractor's license.

Contractor: Jeffrey G. Watkins, Owner & President.


11-2-21

OPTION #1



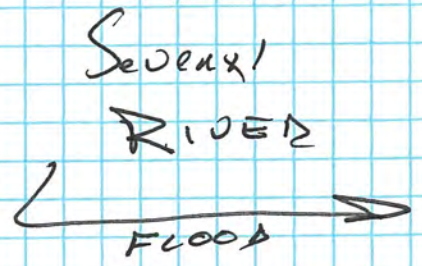
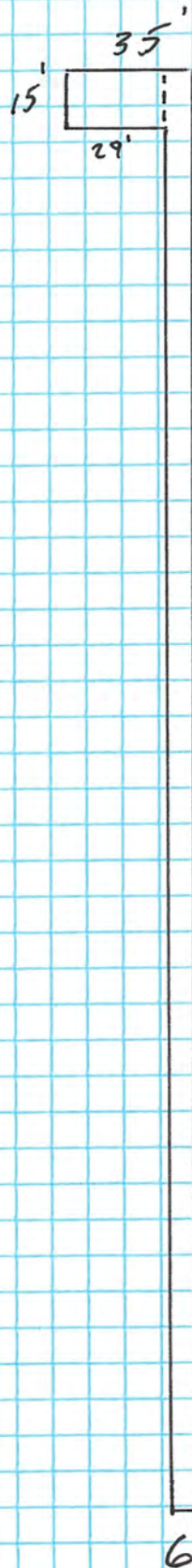
400'

6'

1" = 50'

000053 JHW

OPTION #2



1" = 50'

Shoreline Structures, LLC
Jeff Watkins
P.O. Box 515
Gloucester, VA 23061
804-815-0813
VA Class A, #2705095843

Our standard pier specifications

Piling: 8" top, 10-12" butt, CCA 2.5 marine treatment, driven with vibratory hammer, big end down, blunt cut, to refusal or 15' +/- penetration. Pile top will be trimmed and sanded.

Framing: all rough cut 2" X 8" CCA 2.5 marine treatment. Two cross members per pile set, bolted with 5/8" hdg bolt; outer ends will have single cross member 3" X 8" CCA 2.5, bolted and counter sunk head.

Six foot wide pier will have four joists, 2" X 8" rough cut CCA 2.5 treatment

Four & five foot wide pier will have three joists, 2" X 8" CCA 2.5 treatment

Joists are overlapped at pile to make the joint, bolted to piling (5/8" hdg), bolt head counter sunk where necessary to be "boat friendly". Joist spacing on larger areas will be approximately 18" o.c.

Joists will have 2 X 8" dressed fascia on terminal ends.

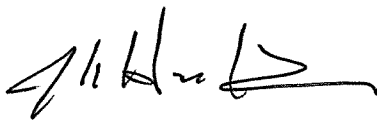
Decking: 2" X 6" #1 ground treatment, laid grain cup down and attached with two stainless steel 3" deck screws at each joist. Decking will be spaced with approximately 1/4" gap.

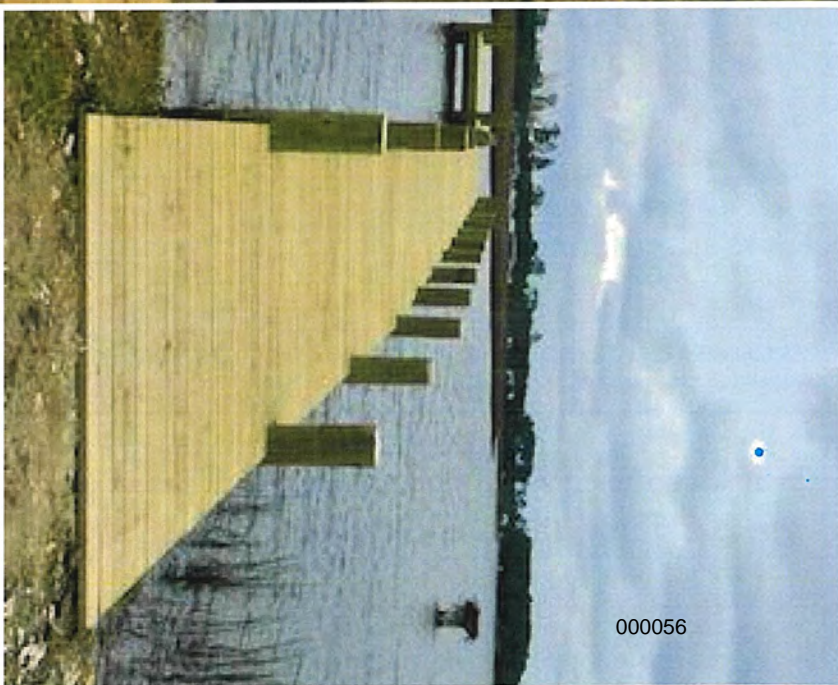
Notes: Deck height, pile height and pier alignment to be determined by customer and contractor prior to start of project.

Electrical and plumbing are the responsibility of the customer.

All work will be preformed in a professional manner, with top quality craftsmanship to the best of our ability.

We are licensed and insured

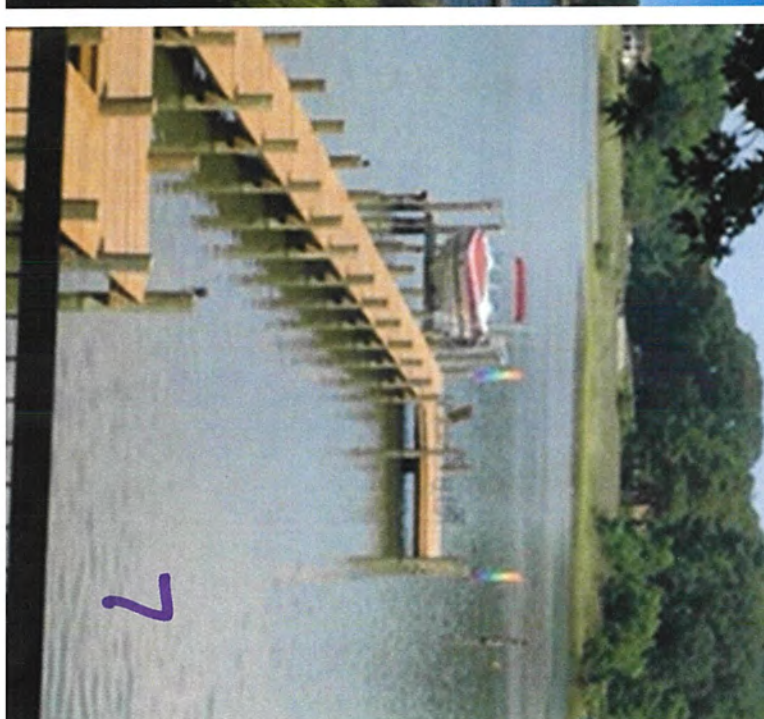
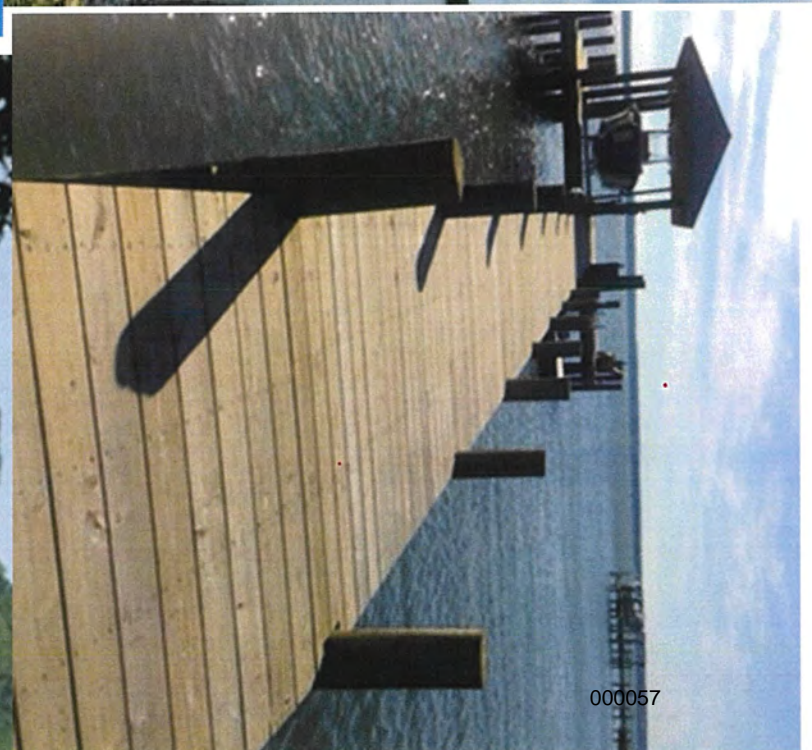




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000057

Designing Multimodal Working Waterfronts to Meet the 21st Century Needs of Rural Coastal Seafood and Marine Industries

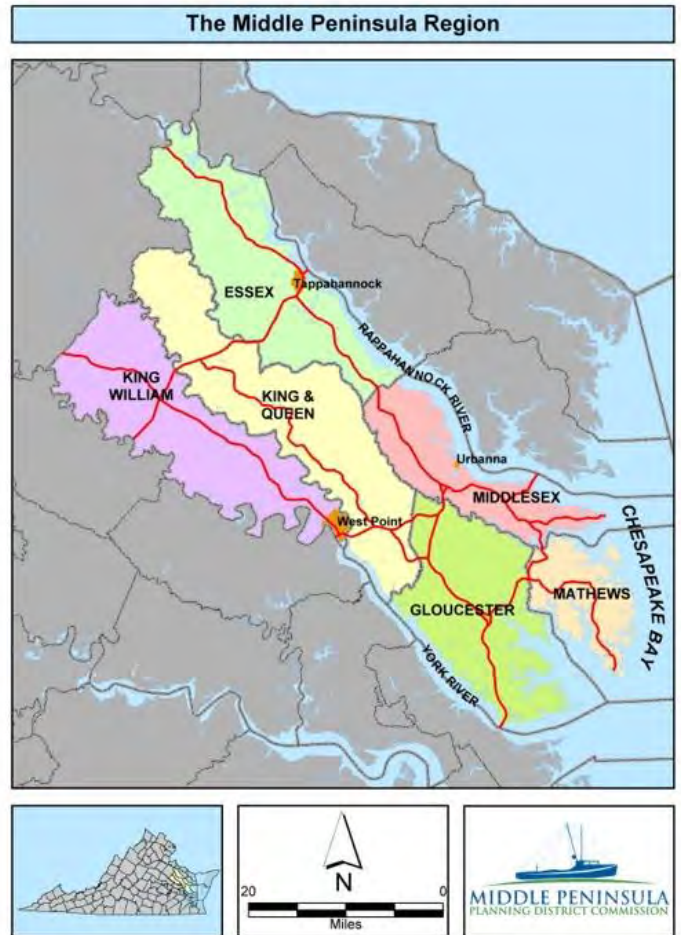
2021 USDOT RAISE PROPOSAL SUMMARY

Middle Peninsula Planning District Commission

I. Project Description

The rural communities of Virginia’s Middle Peninsula have a long history anchored in harvesting the natural resources of the region’s surrounding Chesapeake Bay waters and transporting them by land to markets located both near and afar. The region’s public harbors and wharves have served as multimodal transportation hubs for marine commerce and activity since the communities were first established during the 17th and 18th Centuries. For much of the region’s history, these facilities, the seafood and other marine industries, and the rural communities experienced higher levels of prosperity. However, the coastal communities of the Middle Peninsula have experienced similar levels of decline and poverty as much of rural America over the past century and as the tax base of the communities and the level of investment from Virginia shrank through the years, so did the overall condition of the regional network of public wharves and harbors. These facilities continue to serve as critical infrastructure for the region’s marine economies, yet many have been neglected in recent years or failed to evolve in a manner that meets the needs of the ever-evolving seafood industry. Currently with advancements in seafood production (aquaculture) and water quality improvements in the Chesapeake Bay, the poor and unsafe conditions of these wharves and harbors are greatly prohibiting the seafood industry to reach its market potential and help turn the tide on the region’s economic woes, hindering the public safety and enforcement agencies’ ability to do their job, and putting the general public in harm’s way. Virginia’s seafood industry is top in the nation in hard clam production, top five in the nation in oyster aquaculture, and lands most of the national blue crab harvest. The industry continues to grow but the infrastructure it relies upon has not evolved to meet the 21st Century needs.

To address known deficiencies in its rural transportation infrastructure, the Middle Peninsula Planning District Commission (MPPDC) is proposing to conduct a region-wide planning project that will result in a suite of shovel-ready, high-priority multi-modal transportation infrastructure improvements intended to address critical needs related to the region’s publicly-owned rural working waterfronts. Specifically, the project will involve the following three tasks explained in the figures and paragraphs below:



Regional Map of Virginia’s Middle Peninsula

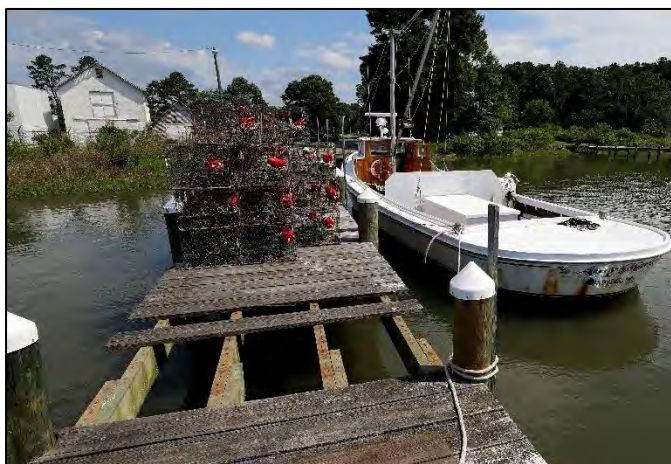
Overview of Proposed Planning Grant Activities & Outcomes



1. Task 1 – State-of-Good-Repair Condition Assessments

Background: Public access to the Chesapeake Bay and its tributaries is vital to the economy and quality of life in the Middle Peninsula. Less than one percent of the region’s tidal shorelines are publicly owned. There are nearly 60 publicly owned wharves, landings, and harbors in the region. These are owned by the Commonwealth of Virginia, Middle Peninsula Chesapeake Bay Public Access Authority (MPCBPAA), and the Middle Peninsula’s six counties, three incorporated towns, and three Federally recognized tribes.

Unfortunately, the condition of the infrastructure at these facilities has been neglected to the point where much of the infrastructure at these facilities needs immediate repair or replacement. There are multiple reasons for why these facilities have been neglected. The Commonwealth of Virginia’s facilities in the region are owned by the Virginia Department of Transportation (VDOT) or Virginia Department of Game and Inland Fisheries (VDGIF). Over the past several decades, VDOT’s funding for maintaining its rural wharves has diminished greatly to the point that several facilities have fallen into disrepair to the point which the limited maintenance funding cannot support. VDGIF policies do not prioritize commercial uses and typically host minimal infrastructure. It is also for this reason why VDGIF facilities will not be considered in the proposed planning project. The local governments and tribes of the Middle Peninsula have each experienced an erosion of their tax base as their populations have dwindled, small businesses have struggled to remain viable, and larger operations have not located in the area. As result the Middle Peninsula’s localities have been forced into fiscal situations which have required limiting or eliminating budgets of essential public services like wharves, landings and harbors in favor of attempting to maintain the core essential government services such as schools and jails.



Furthermore, local governments and tribes lack the staffing capacity to provide basic monitoring of public wharves, landings and harbors or development of cost estimates for state-of-good-repair maintenance.

Task Description: Public and stakeholder feedback will be solicited for each of the 44 public wharves and harbors owned by VDOT, VIMS, MPCBPAA, the 12 Middle Peninsula localities and tribes to identify existing infrastructure deemed unsafe for its current intended use. The citizens in the region will be encouraged to participate in a public meeting designed to solicit feedback at a local level. Specifically, the meeting will be scheduled with blocks of time dedicated to each locality throughout the day to ensure participation from the greatest number of people possible. A digital survey will also be developed and distributed through multiple online media outlets managed by the MPPDC and its partners. A local



commercial seafood liaison, Mr. Bill Pruitt will be contracted to work individually with commercial seafood business owners to solicit their specific input regarding safety conditions at the facilities they utilize most. Mr. Pruitt, a resident of the Middle Peninsula, retired as the Commissioner of the Virginia Marine Resources Commission after over 20 years of service in 2006 and is well respected by the commercial watermen and public safety and enforcement officers alike. The MPPDC has contracted Mr. Pruitt for previous initiatives involving watermen (e.g. Working Waterfronts Plan Development) and is confident this approach will prove successful once again.

For all identified safety needs a certified professional engineer will assess the situation, make a recommendation for fixing the issue, and provide a cost estimate for completing the work. All information will be compiled into one document and provided to the MPPDC and the Middle Peninsula local government administrators and will be utilized in the decision-making process for Tasks 2 and 3.

2. Task 2 – Multimodal Working Waterfront Needs Assessment & Improvement Strategies

Background: The MPPDC and its member jurisdictions have completed a significant amount of work to assess public wharves, landings and harbors for needs related to recreation and general public access to the water in the Middle Peninsula. MPPDC will use the RAISE planning grant to fill a critical need of assessing these facilities for commercial seafood industry needs. The commercial seafood industry and other marine industry stakeholders in the region will be engaged to solicit existing issues and needs related to infrastructure, safety, and access to upland commerce opportunities.

Task Description: Task 2 will involve two specific subtasks:

- **Subtask 2-A – Commercial Seafood and Marine Industry Infrastructure Needs Assessment**
During the meetings and surveys described in Task 1, stakeholders will also be asked to identify the following with a primary focus on needs for commercial seafood and marine industry and secondary focus on recreational users:
 - ❖ Public facilities that currently do not adequately serve the needs. This will involve both public transportation infrastructure (boat ramps, parking, and access roads) and commercial seafood infrastructure (docks, unloading facilities, on-site processing facilities, boat maintenance facilities (lifts, rails, etc.));
 - ❖ Antiquated public facilities that do not support modern technological or equipment advances in the seafood industry,
 - ❖ What facilities deemed critical for operations are non-existent;
 - ❖ Where are new access sites needed or enhanced transportation alternatives needed for reducing transportation costs to existing markets and commerce opportunities.

This stakeholder feedback will be compiled then compared against existing plans and designs for specific public sites in the region. All previous plans and designs for certain sites will be assessed for the potential for modifications to designs which can incorporate improvements intended to directly benefit commercial seafood and marine industry stakeholders.

o **Subtask 2-B – Multimodal Harbor Improvement Strategy Development**

The owners of the public wharves will meet individually with planning staff to review all needs information gathered through the public processes held during Task 1 and Subtask 2-A as basis for developing specific improvement strategies that could provide enhanced multimodal transportation at the facilities. The owners of the public wharves and harbors (VDOT, Middle Peninsula Chesapeake Bay Public Access Authority (MPCBPAA), Counties/Towns, and Tribes) will direct an engineer to develop designs and cost estimates for specific public facilities. There will be at least one site selected per locality but the number of sites to be targeted for improvements may be greater depending on the scale and complexity of the desired improvements. It is expected that the meeting schedule will be as follows:



- ❖ Individual meetings with VDOT (as many as needed – approximately 1-5)
- ❖ Monthly meetings with MPPDC Local Government Administrators
- ❖ Quarterly meetings with MPCBPAA (as many as needed – approximately 1-4)

These meetings will involve:

- ❖ *Reviewing existing plans for public wharves and harbors to determine how assessed commercial seafood and marine industry infrastructure needs could be incorporated into existing plans, visions, and designs.* Existing plans for several public wharves exist but have not yet been implemented. This presents an opportunity for reviewing the plans to identify ways the commercial seafood and marine industries’ needs identified during the stakeholder assessments may be incorporated into existing plans.
- ❖ *Prioritizing and selecting public facilities to be targeted for multimodal improvement designs.* Concepts will be developed where deemed feasible for these facilities and presented to the public facility owners for consideration during the subsequent step.

3. Task 3 – Multimodal Working Waterfront Implementation Plan Development

Background: Task 3 will build upon the outcomes of Tasks 1 and 2 resulting in a suite of shovel-ready infrastructure improvement projects and a customized strategy for various funding mechanisms for each project. The most important and immediate outcome will be completion of an application for 2022 RAISE funding for the completion of at least 6 improvement projects. The two subtasks for Task 3 are explained in the following sections.

o **Subtask 3-A: 2022 RAISE Application for Construction**

MPPDC staff will work with the owners of the public wharves, landings and harbors to prioritize a suite of designed shovel-ready projects to be included in an application for RAISE funding. Site selection for the application will be crafted in a manner that strives to meet the criteria set forth in the 2022 program design. Assuming the 2022 program design does not change drastically, it is anticipated that the proposal will include

anywhere between 6 sites (equivalent to one per county) and 20 sites. The ultimate decision about which sites are included in the proposal will be based upon which projects serve the greatest needs and which will result in the greatest benefit to the commercial seafood and marine industries.

o **Subtask 3-B: Alternative Funding Strategy Development**

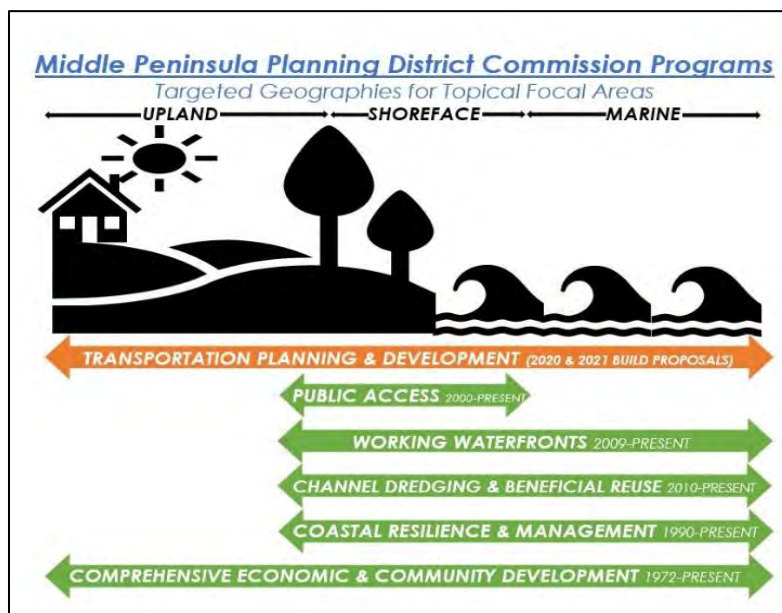
Priority improvements at public wharves, landings and harbors not included in the 2022 RAISE proposal will be completed where feasible and desired following the process described in Tasks 1 and 2. Designs and cost estimates for sites will be completed and planning staff will match the designs with available sources of funding. It is anticipated that these funding sources will include State sources (SmartScale, Transportation Alternatives Program, Virginia Waterway Maintenance Program, Port of Virginia Economic and Infrastructure Development Grant Program), Federal sources (HUD Community Development Block Grant, Economic Development Administration Grants, NOAA Coastal Zone Management Program Grants, National Fish and Wildlife Foundation Grants), and other sources.

The proposed project represents the culmination of several planning and development initiatives undertaken over the past decade by the member jurisdictions (6 counties, 3 incorporated towns) of the MPPDC including 1) Public Access, 2) Working Waterfront Preservation and Enhancement, 3) Channel Dredging and Beneficial Reuse of Dredged Material, 4) Coastal Resilience and Management, and 5) Rural Economic Development Related to the Seafood Industry and Outdoor Water-Based Recreation. The shovel-ready project designs will position the region to pursue implementation via numerous routes but most importantly through the completion of an FY22 RAISE Proposal for implementation.

Anticipated Benefits of 2021 RAISE Planning Grant

	Safety	State of Good Repair	Economic Competitiveness	Environmental Sustainability	Quality of Life	Innovation	Partnership
TASK 1 - STATE OF GOOD REPAIR CONDITION ASSESSMENTS							
TASK 2 - MULTIMODAL WORKING WATERFRONT NEEDS ASSESSMENT & IMPROVEMENT STRATEGIES							
TASK 3 - MULTIMODAL WORKING WATERFRONT IMPLEMENTATION PLAN DEVELOPMENT							

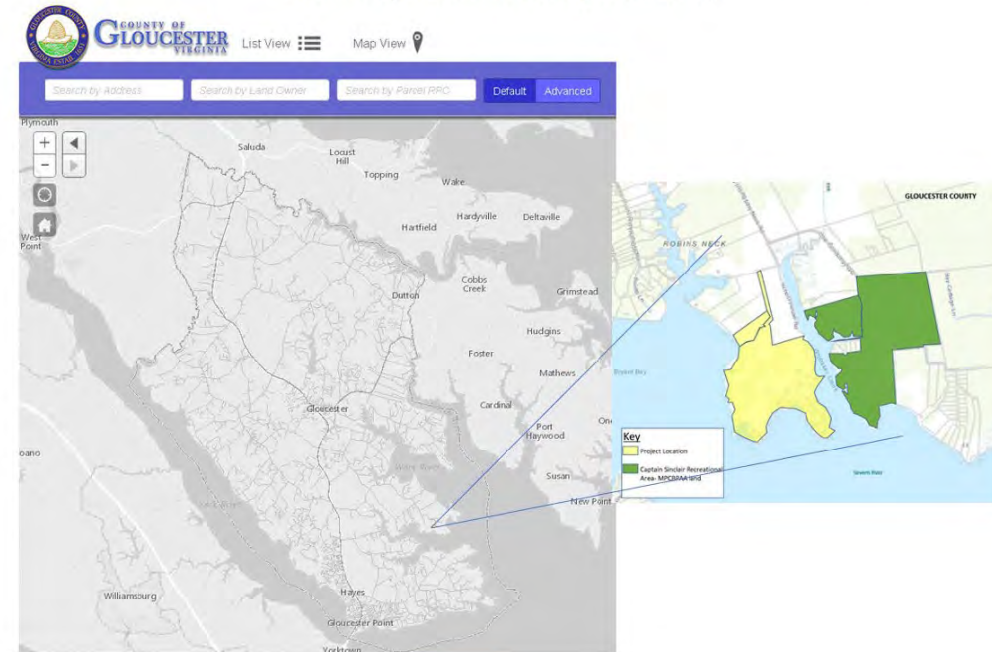
MPPDC Public Programs Complementing the 2021 RAISE Planning Grant Proposal



Virginia Department of Conservation and Recreation

Grant Recipient: Middle Peninsula Chesapeake Bay Public Access Authority
Project Number: VLCF – 252 (21R2)
Project Title: South Garden International LLC Public Access Land Expansion
Project Period: June 30, 2021 to June 30, 2023
Project Scope: Acquisition of 125 acres located in Gloucester County
Total Project Cost: \$787,400.00
Grant Amount: \$312,000.00 VLCF funds

FIGURE 3. Map of current MPCBPAA lands (open to the public year-round) and the property location. (Gloucester County GIS, 2021).



New Addition 125 Acres



PHOTO 1. This is a view of the Severn River and marsh grasses from the property.



PHOTO 2. Wetlands and pine stands on the property.



PHOTO 5. Whittaker Creek forming the property line to the east.



PHOTO 6. Tidal marsh and forested area at the property.

Studies Program, 2021).

2017 Imagery


1937 Imagery

Shoreline Change Data by Shoreline Studies Program at Virginia Institute of Marine Science (VIMS). Shoreline Studies Web Page (Base image from 2017)

Layer List

Layers

- Shorelines
- End Point Shoreline Change Rates
- Eastern Shore Oceanside Habitat Polygon
- 1937_Aerial_Imagery
- Northampton County 1949 Imagery
- Accomack County 1949 Imagery
- VBMP2009_WGS
- VBMP2017_WGS



Layer List

Layers

- Shorelines
- End Point Shoreline Change Rates
- Eastern Shore Oceanside Habitat Polygon
- 1937_Aerial_Imagery
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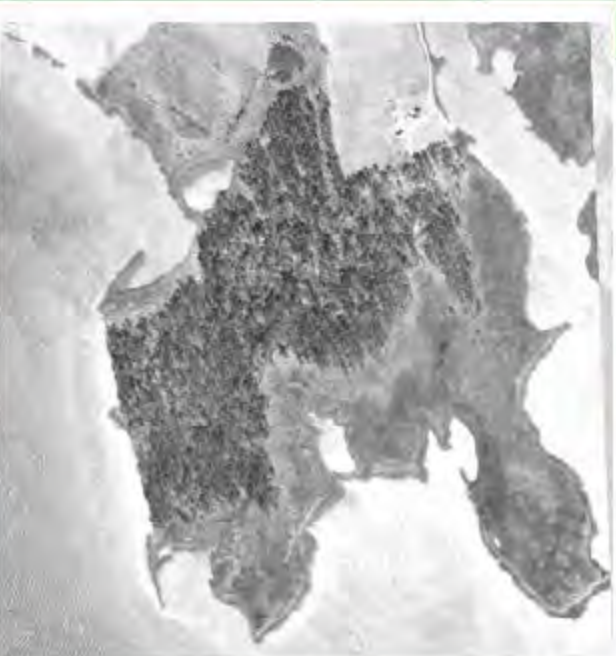


FIGURE 5. Aerial map of neighboring properties and uses.

