

**MIAMI VALLEY REGIONAL
PLANNING COMMISSION**

General Purpose Financial Statements

June 30, 1999

**MIAMI VALLEY REGIONAL
PLANNING COMMISSION**

General Purpose Financial Statements

June 30, 1999

with

Independent Auditors' Report



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

Board of Directors
Miami Valley Regional Planning Commission

We have reviewed the independent auditor's report of the Miami Valley Regional Planning Commission, Montgomery County, prepared by Clark, Schaefer, Hackett & Co. for the audit period July 1, 1998 through June 30, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Miami Valley Regional Planning Commission is responsible for compliance with these laws and regulations.



JIM PETRO
Auditor of State

January 10, 2000

Clark, Schaefer, Hackett & Co.
CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS CONSULTANTS

Independent Auditors' Report

To the Members and Board of Directors
Miami Valley Regional Planning Commission

We have audited the accompanying general purpose financial statements of Miami Valley Regional Planning Commission, as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of Miami Valley Regional Planning Commission's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Miami Valley Regional Planning Commission, as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 1999 on our consideration of the Miami Valley Regional Planning Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Miami Valley Regional Planning Commission, taken as a whole. The accompanying schedules included in Exhibits B, C, D, E and F are presented for purposes of additional analysis only. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Clark, Schaefer, Haskitt & Co.
Springfield, Ohio
October 4, 1999

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GENERAL PURPOSE FINANCIAL STATEMENTS

Miami Valley Regional Planning Commission

**Combined Balance Sheet - All Governmental
Fund Types and Account Groups**

As of June 30, 1999, with Comparative Totals for 1998

	Governmental Fund Types		Account Groups		Totals (Memorandum Only)	
	General	Special	General	General	1999	1998
	Fund	Revenue Fund	Fixed Assets	Long Term Obligations		
ASSETS and OTHER DEBITS						
Cash	\$ 1,463,151	\$ 16,641	\$ -	\$ -	\$ 1,479,792	\$ 1,200,341
Accounts Receivable	1,064	-	-	-	1,064	941
Grants Receivable	51,827	1,043,937	-	-	1,095,764	792,914
Due From Special Revenue Fund	1,043,937	-	-	-	1,043,937	767,740
Prepaid Expenses	8,674	-	-	-	8,674	10,219
Amount to be Provided	-	-	-	234,504	234,504	215,018
Property, Plant and Equipment	-	-	645,377	-	645,377	603,766
Total Assets and Other Debits	\$ 2,568,653	\$ 1,060,578	\$ 645,377	\$ 234,504	\$ 4,509,112	\$ 3,590,939
LIABILITIES						
Accounts Payable	\$ 760,664	\$ -	\$ -	\$ -	\$ 760,664	\$ 273,763
Accrued Personnel Costs	169,822	-	-	234,504	404,326	372,164
Due to General Fund	-	1,043,937	-	-	1,043,937	767,740
Deferred Revenues	37,067	16,641	-	-	53,708	50,460
Total Liabilities	967,553	1,060,578	-	234,504	2,262,635	1,464,127
EQUITY and OTHER CREDITS						
Investment in General Fixed Assets	-	-	645,377	-	645,377	603,766
Designated For:						
Carryover Grant Matching	28,886	-	-	-	28,886	20,967
Future Year's Operation	210,572	-	-	-	210,572	212,345
Undesignated Fund Balance	1,361,642	-	-	-	1,361,642	1,289,734
Total Fund Balance	1,601,100	-	645,377	-	2,246,477	2,126,812
Total Liabilities, Equity and Other Credits	\$ 2,568,653	\$ 1,060,578	\$ 645,377	\$ 234,504	\$ 4,509,112	\$ 3,590,939

See Accompanying Notes

Exhibit A-1

Miami Valley Regional Planning Commission

**Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - All Governmental Fund Types**

Year Ended June 30, 1999, with Comparative Totals for 1998

	Governmental Fund Types		Totals (Memorandum Only)	
	General Fund	Special Revenue Fund	1999	1998
Revenues:				
Grantor Agency	\$ 138,241	\$ 3,585,241	\$ 3,723,482	\$ 3,100,165
Other	37,954	90,808	128,762	153,545
Membership Dues and Assessments	421,143	-	421,143	424,689
Total Revenues	597,338	3,676,049	4,273,387	3,678,399
Expenditures:				
Personnel	983,771	803,407	1,787,178	1,772,863
Contractual	30,189	2,243,886	2,274,075	1,618,035
Other	233,862	253,721	487,583	551,052
Indirect Costs	119,657	513,926	633,583	625,120
Capital Outlays	59,433	-	59,433	34,326
Total Expenditures	1,426,912	3,814,940	5,241,852	4,601,396
Excess of Expenditures Over Revenues	(829,574)	(138,891)	(968,465)	(922,997)
Other Financing Sources (Uses):				
Operating Transfers-In	-	138,891	138,891	133,499
Operating Transfers-Out	(138,891)	-	(138,891)	(133,499)
Cost Allocation Plan Recoveries	1,046,519	-	1,046,519	1,058,737
Total Other Financing Sources	907,628	138,891	1,046,519	1,058,737
Excess of Revenues and Other Sources Over Expenditures and Other Uses	78,054	-	78,054	135,740
Fund Balance, July 1	1,523,046	-	1,523,046	1,387,306
Fund Balance, June 30	\$ 1,601,100	\$ -	\$ 1,601,100	\$ 1,523,046

See Accompanying Notes

Exhibit A-2

Miami Valley Regional Planning Commission

**Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - All Governmental Fund Types**

Year Ended June 30, 1999

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Grantor Agency	\$ 137,451	\$ 138,241	\$ 790	\$ 5,010,077	\$ 3,585,241	\$ (1,424,836)
Other	44,746	37,954	(6,792)	104,460	90,808	(13,652)
Membership Dues and Assessments	421,338	421,143	(195)	-	-	-
Total Revenues	603,535	597,338	(6,197)	5,114,537	3,676,049	(1,438,488)
Expenditures:						
Personnel	1,089,223	983,771	105,452	1,000,277	803,407	196,870
Contractual	42,786	30,189	12,597	3,363,243	2,243,886	1,119,357
Other	341,978	233,862	108,116	313,476	253,721	59,755
Indirect Costs	131,570	119,657	11,913	620,172	513,926	106,246
Capital Outlays	73,308	59,433	13,875	-	-	-
Total Expenditures	1,678,865	1,426,912	251,953	5,297,168	3,814,940	1,482,228
Excess of Expenditures Over Revenues	(1,075,330)	(829,574)	245,756	(182,631)	(138,891)	43,740
Other Financing Sources (Uses):						
Operating Transfers-In	-	-	-	182,631	138,891	(43,740)
Operating Transfers-Out	(182,631)	(138,891)	43,740	-	-	-
Cost Allocation Plan Recoveries	1,257,961	1,046,519	(211,442)	-	-	-
Total Other Financing Sources	1,075,330	907,628	(167,702)	182,631	138,891	(43,740)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	78,054	78,054	-	-	-
Fund Balance, July 1, 1998	1,523,046	1,523,046	-	-	-	-
Fund Balance, June 30, 1999	\$ 1,523,046	\$ 1,601,100	\$ 78,054	\$ -	\$ -	\$ -

See Accompanying Notes

Exhibit A-3

**NOTES TO THE
GENERAL PURPOSE FINANCIAL STATEMENTS**

Miami Valley Regional Planning Commission

Notes to the General Purpose Financial Statements June 30, 1999

NOTE 1 ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Organization

The Miami Valley Regional Planning Commission (MVRPC) was created in 1964 by authority granted under the Ohio Revised Code. MVRPC is a regional planning agency composed of representatives from 50 political subdivisions and 10 non-governmental entities in Montgomery, Greene, Miami, Darke, and Preble Counties in Ohio. MVRPC monitors and performs planning activities affecting present and future transportation, environmental, social, economic, physical and governmental characteristics of the region.

By an agreement between MVRPC and the State of Ohio, the Transportation Coordinating Committee (TCC) of the Montgomery-Greene County Transportation and Development Planning Program was merged with MVRPC on July 1, 1982. By this same agreement, MVRPC was designated by the State as a Metropolitan Planning Organization, with responsibility for implementing a coordinated, continuing, comprehensive transportation planning process for Montgomery and Greene Counties. This agreement was modified on September 23, 1992 to include Miami County.

On June 27, 1984, MVRPC adopted a strategic plan that prescribed the future direction the Commission would pursue, functionally and organizationally. On October 24, 1984, amendments to the Constitution and Bylaws were approved which allowed many of the strategic plan's recommendations to be implemented. The primary changes included a new mission statement, expansion of the Commission to include up to 25% non-governmental members, and the creation of a Board of Directors.

A summary of the significant accounting policies consistently applied in the preparation of the accompanying general purpose financial statements follows:

Basis of Accounting

The financial statements have been prepared on the modified accrual basis of accounting. Fund accounting is employed for financial reporting purposes. A description of the fund types and account groups follow:

General Fund - accounts for all revenues and expenditures except for those required to be accounted for in other funds.

Special Revenue Fund - accounts for grant and contract revenues that are legally restricted to expenditures for specified purposes.

General Fixed Assets Account Group - accounts for general fixed assets of MVRPC. Capital assets are treated as expenditures in both the general and special revenue funds and are accounted for at cost in the General Fixed Asset account group. No depreciation is recorded for financial reporting purposes. This Account Group is not a "fund" in the sense that it does not measure the results of operations, but accounts for general fixed assets acquired principally for general purposes.

General Long Term Obligations Group - accounts for all unmatured long term liabilities of MVRPC. This group consists solely of long term liabilities for compensated absences.

Basis of Reporting

Combined overview financial statements are used to present data separately for the general fund, the special revenue fund, the general fixed asset account group and the general long term obligations account group. The accounts of MVRPC are organized on the basis of funds and account groups, each of which is considered a separate accounting entity.

Miami Valley Regional Planning Commission

Notes to the General Purpose Financial Statements
June 30, 1999

NOTE 1 ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Revenues

General fund revenues are determined by contractual agreements with member political subdivisions represented by MVRPC. Member jurisdictions of MVRPC pay an annual membership fee based on the latest official census or federal revenue sharing population estimates. For 1999 the assessment was as follows:

<u>Member Type</u>	<u>Regional Planning</u>	<u>Transportation</u>
Counties		
- Total population	\$ 0.06/capita	n/a
- Non-member unincorporated areas	0.06/capita	\$ 0.21/capita
Municipalities and Townships	\$ 0.25/capita	\$ 0.21/capita
Quasi and Non-governmental bodies	\$ 350/annual	n/a

The total revenue generated from member fees and assessments for MVRPC and for the Transportation Committee was \$252,597 and \$168,546, respectively.

Special Revenue Fund

Grant revenue is recognized when compliance with the various grant requirements is achieved. Generally this occurs at the time expenditures are made and the grant matching requirements are met. Grant revenues received before the revenue recognition criteria have been met are reported as deferred revenues, a liability account. When the revenue recognition criteria have been met, grant revenues not yet received are reported as grants receivable, if the amounts have been billed to grantor agencies, or as earned not billed, if amounts are unbilled.

Carry-over Grants and Contracts

Several grants continued after June 30, 1999. The amounts available for completing grant objectives for these grant programs are summarized below by funding type.

<u>Type</u>	<u>Amount</u>
Federal Grants	\$ 2,553,292
Other Grants and Contracts	\$ 81,092

Fringe Benefits

Accumulated unpaid vacation pay is accrued in the general fund and reported as accrued employee compensation. Accumulated unpaid sick leave is accrued and recorded in the general long term obligations account group. Sick leave days may be converted to pay upon retirement at the rate of 4 to 1, up to a maximum of thirty (30) days. As of June 30, 1999 there were two employees eligible to retire. The current cost of their sick leave conversion to retirement pay has been accrued and reported in the general fund.

As discussed in note 3, fringe benefit expenditures are recovered by applying a provisional rate to all programs.

Indirect Costs

MVRPC uses an indirect cost rate to recover administrative expenditures. The 1999 indirect costs were billed at a provisional, of 64% of direct labor dollars, including fringe benefits.

Total Columns on Combined Overview Statements

The "Memorandum Only" captions on the combined level total columns indicate that the information is presented only as an aid in financial analysis and do not present financial position or results of operations in conformity with generally accepted accounting principles. The information is not comparable to a consolidation.

Miami Valley Regional Planning Commission

Notes to the General Purpose Financial Statements
June 30, 1999

NOTE 1 ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Designated Fund Balance

Fund Balance is designated for Carryover Grant Matching and Future Year's Operation. The amount designated for Carryover Grant Matching represents the local contribution that is required to be made for grants that extend beyond the end of the fiscal year. The amount designated for Future Year's Operation represents 50% of the current membership dues. This amount is designated because membership period is based upon the calendar year and 100% of the dues revenue is recognized during the current fiscal year.

Budgets

Budgets for the general and special revenue fund are prepared annually on generally accepted accounting principles (GAAP basis) by the staff and approved by the Commission. Budgets are reviewed on an ongoing basis and amendments are proposed as necessary. The amendments are approved by the Board of Directors.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 LEASE COMMITMENTS

MVRPC entered into a noncancellable operating lease agreement for office space effective August 1, 1994 through July 31, 1999. Subsequently, MVRPC executed a new noncancellable operating lease agreement for the office space effective December 15, 1999 through December 14, 2004. The future minimum rental commitments on the noncancellable lease as of June 30, 1999 is as follows:

<u>Fiscal Year Ended</u>	<u>Office Space</u>
2000	\$ 88,404
2001	98,426
2002	103,289
2003	106,936
2004	109,366
2005	55,290

Total rental expense for the year ended June 30, 1999, was \$120,951.

NOTE 3 COST ALLOCATION PLAN

A cost allocation plan is prepared annually by MVRPC. The plan, which includes fringe benefit and indirect costs, is used for the purpose of determining allocation rates and is prepared in accordance with the provisions of Office of Management and Budget (OMB) Circular A-87 and the U.S. Department of Health and Human Services' Circular OASC-10. The plan is submitted to the cognizant grantor agency, the Federal Highway Administration through the Ohio Department of Transportation, for approval and authorization of negotiated allocation rates, which are used for billing purposes during the fiscal year. These rates are subject to audit at the end of each fiscal year. In 1999 MVRPC returned to using provisional rates with adjustments to actual. During the prior three fiscal years (1996 - 1998), MVRPC had used the fixed rate with carry-forward provision. In 1999 the three-year carry-forward adjustments from the fixed rate plans were included in determining the actual rates for 1999. If the actual rates are less than the provisional rates, MVRPC must refund any over-billed amounts to the various grantor agencies. Conversely, MVRPC may recover under-billed amounts when unapplied funds remain from the various grantor agencies. Adjustments as a result of a change in the rates are recognized for financial reporting purposes when determined.

Miami Valley Regional Planning Commission

**Notes to the General Purpose Financial Statements
June 30, 1999**

NOTE 3 COST ALLOCATION PLAN (cont'd)

Following are summaries of the accounting treatment and rate experience for fringe benefit and indirect cost for 1999:

Fringe Benefits

Fringe benefit costs are recorded in the general fund and allocated to the special revenue funds in accordance with the approved cost allocation plan, based upon a provisional rate approved by the cognizant grantor agency. The 1999 fringe benefit costs were allocated at a provisional rate of 47% of productive direct and indirect labor dollars. The actual fringe benefit cost rate was 44.0535%. Per the agreement with ODOT, the provisional rate was adjusted to actual and the adjustment is reflected in the financial statements.

Indirect Costs

Administrative costs are recorded in the general fund as indirect costs and allocated to the special revenue funds in accordance with the approved cost allocation plan, based upon a fixed rate approved by a cognizant agency. The 1999 indirect costs were allocated at a fixed rate of 62% of direct labor dollars, including fringe benefits. The actual indirect cost rate was 64.08%. Per the agreement with ODOT, the provisional rate was adjusted to actual and the adjustment is reflected in the financial statements.

NOTE 4 CONTINGENCIES

The use of direct federal grant funds and state administered federal grant funds is subject to review and audit by the grantor agencies. Such audits could lead to request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based upon prior experience, management believes that MVRPC will not incur significant losses, if any, on possible grant disallowance.

NOTE 5 INTERFUND RECEIVABLES AND PAYABLES

As of June 30, 1999 there was an Interfund Receivable of \$1,043,937 in the General Fund and an Interfund Payable of \$1,043,937 in the Special Revenue Fund.

NOTE 6 CASH AND INVESTMENTS

Pooled Cash

The Commission's cash balances are held in the Montgomery County Treasury. Cash is held in a demand deposit account that is insured or collateralized by Federal Depository Insurance and by collateral held by a qualified third party trustee.

NOTE 7 DEFINED BENEFIT PENSION PLANS

All of the Commission's full-time employees participate in a cost sharing, multiple employer defined benefit pension plan.

Public Employees Retirement System (the "PERS of Ohio")

The following information was provided by the PERS of Ohio to assist the Commission in complying with GASB Statement No. 27, "Accounting for Pensions by State and Local Government Employers."

All employees of the Commission, participate in the PERS of Ohio, a cost sharing, multiple employer defined benefit pension plan. The PERS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Public Employees Retirement System of Ohio issues a stand-alone financial report that includes financial statements and required

Miami Valley Regional Planning Commission

Notes to the General Purpose Financial Statements
June 30, 1999

NOTE 7 DEFINED BENEFIT PENSION PLANS (cont'd)

supplementary information for the PERS of Ohio. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 8.5%. The 1998 employer contribution rate for local government employer units was 13.55%, of covered payroll, 9.35% to fund the pension and 4.2% to fund health care. The contribution requirements of plan members and the Commission are established and may be amended by the Public Employees Retirement Board. The Commission's contributions to the PERS of Ohio for the years ending June 30, 1999, 1998 and 1997 were \$147,905, \$144,736 and \$151,368, respectively, which were equal to the required contributions for each year.

The PERS of Ohio provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is also available. A portion of each employer's contribution to the PERS of Ohio is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the PERS of Ohio. The portion of the 1999 employer contribution rate (identified above) that was used to fund health care for the year 1999 was 4.2% of covered payroll, which amounted to \$45,845.

Other Postemployment Benefits (OPEB) are financed through employer contributions and investment earnings thereon. Funding and accounting were on a pay-as-you-go basis. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. Expenditures for other postemployment benefits during 1998 were \$440,596,663. As of December 31, 1998, the unaudited estimated net assets available for future OPEB payments were \$9,447,325,318. The number of benefit recipients eligible for OPEB at December 31, 1998 was 115,579.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage

NOTE 8 OTHER POST-EMPLOYMENT BENEFITS

In addition to the pension benefits described previously, PERS provides post-retirement health care coverage commonly referred to as OPEB (other post-employment benefits). For this system, the Ohio Revised Code provides the authority for public employers to fund post-retirement health care through their contributions.

PERS provides post-retirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. A portion of each employer's contribution to PERS is set aside for the funding of post-retirement health care. For the year ended June 30, 1999, that portion was \$54,583, or 5.11% of the total employer contribution rate to PERS. (See Note 7).

Benefits are advance-funded using an entry age normal actuarial cost method of valuation to determine the present value of benefit liabilities and normal cost.

Significant actuarial assumptions include :

Actuarial Review: The assumptions and calculations were based on the System's latest Actuarial Review performed as of December 31, 1996.

Miami Valley Regional Planning Commission

**Notes to the General Purpose Financial Statements
June 30, 1999**

NOTE 8 OTHER POST-EMPLOYMENT BENEFITS (cont'd)

Funding Method: An entry age normal actuarial cost method of valuation is used in determining the present value of benefit liabilities and normal cost. The difference between assumed and actual experience (actuarial gains and losses) becomes part of the unfunded actuarial accrued liability.

Assets Valuation Method: Short-term securities consisting of commercial paper and U.S. Treasury obligations are carried at cost, which approximates market value. Equity securities, fixed income investments, and investments in real estate are carried at market. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets.

Investment Return: The investment assumption rate for 1996 was 7.75%.

Active Employee Total Payroll: An annual increase of 4.75% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees

The number of active contributing participants at December 31, 1996 was 369,467. Estimated net assets available for payment of benefits at December 31, 1997 was \$8,293 million.

NOTE 9 LONG-TERM OBLIGATIONS

MVRPC records the potential liability for the conversion of accrued sick leave that would be paid out to eligible retirees within the next 12 months of year end. The following is a summary of long-term obligations for the year ended June 30, 1999:

Amount accrued at June 30, 1998	\$ 215,018
1999 amount	<u>19,486</u>
Amount accrued at June 30, 1999	<u>\$ 234,504</u>

The above long-term obligations represent liabilities of the general long-term obligations account group.

NOTE 10 YEAR 2000 READINESS (unaudited)

MVRPC, along with most other organizations, has determined that it will be required to modify or replace certain portions of its hardware and software so that its computer systems will function properly with respect to dates in the Year 2000 and thereafter. MVRPC anticipates completing the Year 2000 project by December 31, 1999. Management does not expect the cost of the project to have a significant effect on the results of operations and anticipates that the project will be funded through operating cash flow.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the MVRPC is or will be year 2000 ready, that MVRPC's remediation efforts will be successful in whole or in part, or that parties with whom MVRPC does business will be year 2000 ready.

ADDITIONAL INFORMATION

COMBINING FINANCIAL STATEMENTS

Miami Valley Regional Planning Commission

**Statement of Revenues, Expenditures and Changes in Fund Balance
Special Revenue Fund Summary by Program**

Year Ended June 30, 1999

	Transportation Programs Exhibit C-1	Environmental Programs Exhibit C-2	Criminal Justice Programs Exhibit C-3	Community Services Programs Exhibit C-4	Total Special Revenue Fund
Revenues:					
Grantor Agency	\$ 1,911,327	\$ 282,089	\$ 1,391,825	\$ -	\$ 3,585,241
Other	90,808	-	-	-	90,808
Total Revenues	2,002,135	282,089	1,391,825	-	3,676,049
Expenditures:					
Personnel	635,504	82,743	85,160	-	803,407
Contractual	814,463	140,717	1,288,706	-	2,243,886
Other	245,878	5,609	2,234	-	253,721
Indirect Costs	407,231	53,020	53,675	-	513,926
Total Expenditures	2,103,076	282,089	1,429,775	-	3,814,940
Excess of Expenditures Over Revenues	(100,941)	-	(37,950)	-	(138,891)
Other Financing Sources (Uses):					
Operating Transfers-In	100,941	-	37,950	-	138,891
Fund Balance - July 1, 1998	-	-	-	-	-
Fund Balance - June 30, 1999	\$ -	\$ -	\$ -	\$ -	\$ -

Miami Valley Regional Planning Commission

Statement of Revenues, Expenditures and Changes in Fund Balance
 Special Revenue Fund
 Transportation Program Summary

Year Ended June 30, 1999

Federal Highway Administration (FHWA)/
 Ohio Department of Transportation (ODOT)

	Consolidated Transportation Planning	Rideshare	Regional OZONE Action Program	
			CY 98	CY 99
Revenues:				
Grantor Agency	\$ 672,435	\$ 182,254	\$ 119,332	\$ 75,589
Other	84,055	-	-	-
Total Revenues	<u>756,490</u>	<u>182,254</u>	<u>119,332</u>	<u>75,589</u>
Expenditures:				
Personnel	446,110	79,686	19,187	17,860
Contractual	60,645	4,900	7,300	-
Other	47,923	61,327	80,550	46,284
Indirect Costs	285,867	51,063	12,295	11,445
Capital Outlays	-	-	-	-
Total Expenditures	<u>840,545</u>	<u>196,976</u>	<u>119,332</u>	<u>75,589</u>
Excess of Expenditures Over Revenues	<u>(84,055)</u>	<u>(14,722)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):				
Operating Transfers-In	84,055	14,722	-	-
Fund Balance - July 1, 1998	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - June 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Miami Valley Regional Planning Commission

Statement of Revenues, Expenditures and Changes in Fund Balance
 Special Revenue Fund
 Transportation Program Summary

Year Ended June 30, 1999

	Federal Highway Administration (FHWA)/ Ohio Department of Transportation (ODOT)				Consolidated Transportation Planning FY 98
	Local Road Inventory	Intelligent Transportation Systems Early Deployment	Nutter Center	Models Update	
Revenues:					
Grantor Agency	\$ 896	\$ 18,360	\$ 221,801	\$ 86,035	\$ 17,308
Other	-	4,590	-	-	2,163
Total Revenues	<u>896</u>	<u>22,950</u>	<u>221,801</u>	<u>86,035</u>	<u>19,471</u>
Expenditures:					
Personnel	546	10,879	-	48,849	12,387
Contractual	-	-	221,801	2,500	-
Other	-	5,100	-	3,126	1,568
Indirect Costs	350	6,971	-	31,560	7,680
Capital Outlays	-	-	-	-	-
Total Expenditures	<u>896</u>	<u>22,950</u>	<u>221,801</u>	<u>86,035</u>	<u>21,635</u>
Excess of Expenditures Over Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,164)</u>
Other Financing Sources (Uses):					
Operating Transfers-In	-	-	-	-	2,164
Fund Balance - July 1, 1998	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - June 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit C-1 (cont'd)

Miami Valley Regional Planning Commission

Statement of Revenues, Expenditures and Changes in Fund Balance
 Special Revenue Fund
 Transportation Program Summary

Year Ended June 30, 1999

	Federal Transit Adml	
	MIS for Dayton Light Rail OH-03-0173	Total
	<u> </u>	<u> </u>
Revenues:		
Grantor Agency	\$ 517,317	\$ 1,911,327
Other	-	90,808
Total Revenues	<u>517,317</u>	<u>2,002,135</u>
Expenditures:		
Personnel	-	635,504
Contractual	517,317	814,463
Other	-	245,878
Indirect Costs	-	407,231
Capital Outlays	-	-
Total Expenditures	<u>517,317</u>	<u>2,103,076</u>
Excess of Expenditures Over Revenues	<u>-</u>	<u>(100,941)</u>
Other Financing Sources (Uses):		
Operating Transfers-In	-	100,941
Fund Balance - July 1, 1998	<u>-</u>	<u>-</u>
Fund Balance - June 30, 1999	<u>\$ -</u>	<u>\$ -</u>

Miami Valley Regional Planning Commission

**Statement of Revenues, Expenditures and Changes in Fund Balance
Special Revenue Fund
Environmental Program Summary**

Year Ended June 30, 1999

	<u>U.S. Environmental Protection Agency</u>		<u>Ohio General Revenue Grant</u>	
	<u>Ohio Environmental Protection Agency</u>		<u>Water Quality</u>	
	<u>Water Quality Mgmt</u>	<u>EMPACT</u>	<u>Planning Support</u>	<u>Total</u>
	<u>FY 99 205(j) 604(b)</u>	<u>R 827091-01-0</u>		
Revenues:				
Grantor Agency	\$ 51,000	\$ 156,089	\$ 75,000	\$ 282,089
Other	-	-	-	-
Total Revenues	<u>51,000</u>	<u>156,089</u>	<u>75,000</u>	<u>282,089</u>
Expenditures:				
Personnel	29,980	8,675	44,088	82,743
Contractual	-	140,717	-	140,717
Other	1,809	1,139	2,661	5,609
Indirect Costs	19,211	5,558	28,251	53,020
Capital Outlays				
Total Expenditures	<u>51,000</u>	<u>156,089</u>	<u>75,000</u>	<u>282,089</u>
Excess of Expenditures Over Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):				
Operating Transfers-In	-	-	-	-
Fund Balance - July 1, 1998	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - June 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Miami Valley Regional Planning Commission

Statement of Revenues, Expenditures and Changes in Fund Balance
 Special Revenue Fund
 Criminal Justice Program Summary

Year Ended June 30, 1999

U.S. Department of Justice/
 Ohio Office of Criminal Justice Services

	Anti-Narcotics Administrative		Anti-Narcotics Block Grants		
	97-DG- ADM-7525	98-DG- ADM-7525	FFY 98 0987	FFY 97 0977	FFY 96 0967
Revenues:					
Grantor Agency	\$ 33,846	\$ 34,916	\$ 287,314	\$ 492,535	\$ 49,037
Other	-	-	-	-	-
Total Revenues	<u>33,846</u>	<u>34,916</u>	<u>287,314</u>	<u>492,535</u>	<u>49,037</u>
Expenditures:					
Personnel	27,407	27,884	-	-	-
Contractual	-	-	287,314	492,535	49,037
Other	729	803	-	-	-
Indirect Costs	16,992	17,868	-	-	-
Total Expenditures	<u>45,128</u>	<u>46,555</u>	<u>287,314</u>	<u>492,535</u>	<u>49,037</u>
Excess of Expenditures Over Revenues	<u>(11,282)</u>	<u>(11,639)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):					
Operating Transfers-In	11,282	11,639	-	-	-
Fund Balance - July 1, 1998	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - June 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Miami Valley Regional Planning Commission

Statement of Revenues, Expenditures and Changes in Fund Balance
 Special Revenue Fund
 Criminal Justice Program Summary

Year Ended June 30, 1999

U.S. Department of Justice/
 Ohio Office of Criminal Justice Services

	Juvenile Justice Administrative		Juvenile Justice Block Grants			
	97-JJ- C01-0224	98-JJ- C01-0224	FFY 98 0985	FFY 97 0975	FFY 95 0955	FFY 96 Title V 0966
Revenues:						
Grantor Agency	\$ 7,522	\$ 7,468	\$ 33,316	\$ 66,852	\$ 7,255	\$ 43,633
Other	-	-	-	-	-	-
Total Revenues	7,522	7,468	33,316	66,852	7,255	43,633
Expenditures:						
Personnel	9,295	8,900	-	-	153	-
Contractual	-	-	33,316	66,852	7,000	43,633
Other	25	332	-	-	8	-
Indirect Costs	5,763	5,703	-	-	95	-
Total Expenditures	15,083	14,935	33,316	66,852	7,256	43,633
Excess of Expenditures Over Revenues	(7,561)	(7,467)	-	-	(1)	-
Other Financing Sources (Uses):						
Operating Transfers-In	7,561	7,467	-	-	1	-
Fund Balance - July 1, 1998	-	-	-	-	-	-
Fund Balance - June 30, 1999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Miami Valley Regional Planning Commission

Statement of Revenues, Expenditures and Changes in Fund Balance
 Special Revenue Fund
 Criminal Justice Program Summary

Year Ended June 30, 1999

U.S. Department of Justice/
 Ohio Office of Criminal Justice Services

Stop Violence Against Women

	Administrative		Block Grants			Total
	97-WF	98-WF	FFY 98	FFY 97	FFY 96	
	VAW-8901	VAW-8901	0988	0978	0968	
Revenues:						
Grantor Agency	\$ 10,349	\$ 8,763	\$ 41,960	\$ 255,093	\$ 11,966	\$ 1,391,825
Other	-	-	-	-	-	-
Total Revenues	<u>10,349</u>	<u>8,763</u>	<u>41,960</u>	<u>255,093</u>	<u>11,966</u>	<u>1,391,825</u>
Expenditures:						
Personnel	6,180	5,341	-	-	-	85,160
Contractual	-	-	41,960	255,093	11,966	1,288,706
Other	337	-	-	-	-	2,234
Indirect Costs	3,832	3,422	-	-	-	53,675
Total Expenditures	<u>10,349</u>	<u>8,763</u>	<u>41,960</u>	<u>255,093</u>	<u>11,966</u>	<u>1,429,775</u>
Excess of Expenditures Over Revenues	-	-	-	-	-	(37,950)
Other Financing Sources (Uses):						
Operating Transfers-In	-	-	-	-	-	37,950
Fund Balance - July 1, 1998	-	-	-	-	-	-
Fund Balance - June 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GENERAL FIXED ASSETS ACCOUNT GROUP STATEMENTS

Miami Valley Regional Planning Commission

Statement of General Fixed Assets

June 30, 1999

General Fixed Assets	
Furniture and Fixtures	\$ 137,083
Equipment	393,127
Leasehold Improvements	115,167
Total General Fixed Assets	<u>\$ 645,377</u>
Investment in General Fixed Assets	
General Fund	\$ 599,746
Special Revenue Funds	45,631
Total Investment in General Fixed Assets	<u>\$ 645,377</u>

Miami Valley Regional Planning Commission
Statement of Changes in General Fixed Assets
Year Ended June 30, 1999

	<u>Balances at 7/1/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances at 6/30/98</u>
Furniture and Fixtures	\$ 137,083	-	-	\$ 137,083
Equipment	351,516	59,433	17,822	393,127
Leasehold Improvements	115,167	-	-	115,167
Total	<u>\$ 603,766</u>	<u>59,433</u>	<u>17,822</u>	<u>\$ 645,377</u>

MISCELLANEOUS INFORMATION

Miami Valley Regional Planning Commission

**Schedule of Fringe Benefit Cost Pool Charges, Rate Base, Final
Rate Computation and Current Year's Recovery Comparison**

Year Ended June 30, 1999

Fringe Benefit Cost Pool Charges:

Public Employees Retirement System Contributions	\$ 147,906
Health Insurance Premiums	102,975
Life Insurance Premiums	2,126
Workers' Compensation Premiums	7,757
Unemployment Insurance	598
F.I.C.A. (Medicare) Expenses	11,237
Sick Leave Pay	35,802
Holiday Pay	44,476
Vacation and Personal Leave	77,487
Retirement Pay	667
Other Fringe Benefit Costs	4,702
Total Fringe Benefit Cost Pool Charges	<u>\$ 435,733</u>

Prior years' costs over-recovered	<u>\$ (23,860)</u>
Total Recoverable Fringe Benefit Costs	<u>\$ 411,873</u>

Fringe Benefit Cost Rate Base:

Direct Salaries	\$ 686,821
Indirect Salaries	245,891
Ineligible Indirect Salaries	2,225
Total Fringe Benefit Cost Rate Base	<u>\$ 934,937</u>

Final Fringe Benefit Cost Rate Computation:

Total Fringe Benefit Cost Pool Charges	<u>\$ 411,873</u>
Divided By: Total Fringe Benefit Cost Rate Base	934,937
Equals - Final Fringe Benefit Cost Rate	<u>44.0535%</u>

Current Year's Cost Recovery Comparison:

Fringe Benefit Costs Recovered	\$ 412,934
Total Fringe Benefit Cost Pool Charges	435,733
Over (Under) Recovered Costs	<u>\$ (22,799)</u>

Miami Valley Regional Planning Commission

**Schedule of Indirect Cost Pool Charges, Rate Base, Final Rate
Computation and Current Year's Recovery Comparison**

Year Ended June 30, 1999

Indirect Cost Pool Charges:

Salaries	\$ 245,891
Allocated Fringe Benefits	108,325
Contractual Services	27,389
Communication and Supplies	39,446
Rents and Rentals	115,866
Travel	1,616
Maintenance and Repairs	14,424
Other Costs	17,381
Allowance for Depreciation	44,845
Total Indirect Costs	<u>\$ 615,183</u>

Prior years' cost under-recovered \$ 18,798

Net Recoverable Indirect Costs \$ 633,981

Indirect Cost Rate Base:

Direct Salaries	\$ 686,821
Allocated Fringe Benefits 44.05%	<u>302,572</u>
Total Indirect Cost Rate Base	<u>\$ 989,393</u>

Final Indirect Cost Rate Computation:

Total Indirect Cost Pool Charges	<u>\$ 633,981</u>
Divided By: Total Indirect Cost Rate Base	<u>\$ 989,393</u>
Equals - Final Indirect Cost Rate	<u>64.08%</u>

Current Year's Cost Recovery Comparison:

Indirect Cost Recovered	\$ 633,583
Total Indirect Costs	615,183
Over (Under) Recovered Costs	<u>\$ 18,401</u>

Miami Valley Regional Planning Commission

Schedule of Revenues and Expenditures by Program

Year Ended June 30, 1999

	<u>Transportation Programs</u>	<u>Environmental Programs</u>	<u>Criminal Justice Programs</u>	<u>Community Services Programs</u>	<u>Total</u>
Revenues:					
Federal Grants	\$ 1,911,328	\$ 207,089	\$ 1,391,825	\$ -	\$ 3,510,242
Other Grants & Contracts	5,082	75,639		93,069	173,790
Other Matching	90,808			-	90,808
Misc Sales & Receipts		-	-	12,802	12,802
Total Revenues	<u>2,007,218</u>	<u>282,728</u>	<u>1,391,825</u>	<u>105,871</u>	<u>3,787,642</u>
Other Financing Sources (Uses):					
Operating Transfers-In	100,939	64,292	37,950	141,281	344,462
Operating Transfers-Out	-	-	-	-	-
Total Other Financing Sources	<u>100,939</u>	<u>64,292</u>	<u>37,950</u>	<u>141,281</u>	<u>344,462</u>
Total Revenues & Other Sources	<u>\$ 2,108,157</u>	<u>\$ 347,020</u>	<u>\$ 1,429,774</u>	<u>\$ 247,152</u>	<u>\$ 4,132,103</u>
Expenditures:					
Personnel	\$ 638,595	\$ 120,916	\$ 85,159	\$ 133,912	\$ 978,582
Contractual	814,463	140,717	1,288,706	2,800	2,246,686
Other	245,888	7,903	2,234	24,746	280,771
Indirect Costs	409,211	77,484	53,675	85,694	626,064
Total Expenditures	<u>\$ 2,108,157</u>	<u>\$ 347,020</u>	<u>\$ 1,429,774</u>	<u>\$ 247,152</u>	<u>\$ 4,132,103</u>

Exhibit F

Clark, Schaefer, Hackett & Co.
CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS CONSULTANTS

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

To the Board of Directors
Miami Valley Regional Planning Commission

We have audited the general purpose financial statements of Miami Valley Regional Planning Commission as of and for the year ended June 30, 1999, and have issued our report thereon dated October 4, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Miami Valley Regional Planning Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Miami Valley Regional Planning Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Exhibit G

This report is intended solely for the information of the audit committee, management, the Auditor of State of Ohio, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Clart, Schaefer, Hackett & Co.
Springfield, Ohio
October 4, 1999

Exhibit G (Cont'd)

Clark, Schaefer, Hackett & Co.
CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS CONSULTANTS

Independent Auditors' Report on Compliance with Requirements
Applicable to each Major Program and Internal Control over
Compliance in Accordance with OMB Circular A-133

To the Board of Directors and Members
Miami Valley Regional Planning Commission

Compliance

We have audited the compliance of Miami Valley Regional Planning Commission with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 1999. The Miami Valley Regional Planning Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Miami Valley Regional Planning Commission's management. Our responsibility is to express an opinion on Miami Valley Regional Planning Commission's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Miami Valley Regional Planning Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Miami Valley Regional Planning Commission's compliance with those requirements.

In our opinion, Miami Valley Regional Planning Commission complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Exhibit H

Internal Control Over Compliance

The management of Miami Valley Regional Planning Commission is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Miami Valley Regional Planning Commission's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of Miami Valley Regional Planning Commission, as of and for the year ended June 30, 1999, and have issued our report thereon dated October 4, 1999. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements of Miami Valley Regional Planning Commission. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information of the audit committee, management, the Auditor of State of Ohio, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Claude, Schaefer, Heckitt & Co.
Springfield, Ohio
October 4, 1999

Exhibit H (Cont'd)

Miami Valley Regional Planning Commission
Schedule of Federal Awards Expenditures

Year Ended June 30, 1999

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	Total Federal Share	Unexpended Program Amount 07/01/1998	Federal Share of Expenditures	MVRPC Matching Expen- ditures	Other Matching Expen- ditures	Unexpended Program Amount 06/30/1999
Department of Justice									
Pass-Through, Office of									
Criminal Justice Services									
	16.540	97-JJ-C01-0224	\$ 30,000	\$ 15,000	\$ 15,044	\$ 7,522	\$ 7,522	\$ -	\$ -
	16.540	98-JJ-C01-0224	30,000	15,000	-	7,468	7,468	-	15,064
	16.540	Juvenile Justice # 0966	88,673	59,115	43,633	43,633	-	-	-
	16.540	Juvenile Justice # 0955	139,665	139,665	7,653	7,653	-	-	-
	16.540	Juvenile Justice # 0975	121,126	121,126	66,852	66,852	-	-	-
	16.540	Juvenile Justice # 0985	158,311	158,311	-	33,316	-	-	124,995
					133,182	166,444	14,990	-	140,059
Subtotal Juvenile Justice									
	16.579	98-DG-ADM-7525	93,333	70,000	-	34,916	11,639	-	46,778
	16.579	97-DG-ADM-7525	83,333	70,000	45,128	33,846	11,282	-	-
	16.579	Anti-Narcotic # 0967	1,112,614	834,461	49,037	49,037	-	-	-
	16.579	Anti-Narcotic # 0977	1,051,338	788,504	497,273	492,535	-	-	4,738
	16.579	Anti-Narcotic # 0987	1,100,503	825,377	-	287,314	-	-	538,063
					591,438	897,648	22,921	-	599,579
Subtotal Byrne Memorial									
	16.588	98-WF-VAW-8901	17,000	17,000	-	8,763	-	-	8,237
	16.588	97-WF-VAW-8901	18,870	18,870	10,349	10,349	-	-	-
	16.588	VAWA # 0968	343,170	274,536	12,945	11,966	-	979	-
	16.588	VAWA # 0978	366,587	307,211	276,252	255,093	-	-	21,159
	16.588	VAWA # 0988	387,604	326,222	-	41,960	-	-	284,262
					299,546	328,131	-	979	313,658
Subtotal Violence Against Women									
Total Department of Justice					\$ 1,024,166	\$ 1,392,223	\$ 37,911	\$ -	\$ 1,043,296

Miami Valley Regional Planning Commission

Notes to the Schedule of Federal Awards Expenditures

Note 1. Some federal financial assistance programs require MVRPC to match expenditures made with their own funds or funds received from other sources. The matching requirements are at various rates as governed by the specific grant agreement. The Ohio Department of Transportation (ODOT) is the other matching source for the Transportation Planning Program and the Intelligent Transportation Systems grant.

Note 2. The "Other" category consists of grant amounts that were refunded to or canceled by Grantor Agency as listed below:

Department of Justice – VAWA 0968 Canceled
Department of Transportation - Rideshare FY 99 - Canceled
Department of Transportation - Regional OZONE CY 98 - Canceled

Note 3. The federal assistance funds received by MVRPC under the Anti-Narcotic Control Block Grants and the Violence Against Women Block Grants were subgranted to Montgomery County, the City of Dayton, the City of Riverside, and The Dayton Metropolitan Housing Authority. The subgrantee is required to match the federal funds received through MVRPC on a 75% to 25% basis. The matching expenditures required of the subgrantee are not recorded on MVRPC's books and are not included on this schedule.

Note 4. The federal assistance funds received from the Department of Transportation through the Ohio Department of Transportation and reported under CFDA number 20.205 titled Transportation Planning was a consolidation of funds the Federal Highway Administration 's Highway Planning and Construction and the Federal Transit Administration's Section 8 Technical Studies Grant.

Note 5. The Schedule of Federal Awards Expenditures was prepared using the accrual basis method of accounting

Miami Valley Regional Planning Commission

Schedule of Federal Awards Expenditures

Year Ended June 30, 1999

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	Total Federal Share	Unexpended Program Amount 07/01/1998	Federal Share of Expenditures	MVRPC Matching Expen- ditures	Other Matching Expen- ditures	Unexpended Program Amount 06/30/1999
Environmental Protection Agency									
Consolidated Research	66.500	R 827091-01-0	\$ 475,000	\$ 475,000	\$ -	\$ 156,089	\$ -	\$ -	\$ 318,911
Pass-Through, Ohio Environmental Protection Agency									
Waiver Quality Management	66.454	604(b) FY 1999	51,000	51,000	-	51,000	-	-	-
Total Environmental Protection Agency									
						207,089			318,911
Department of Transportation									
Federal Transit Administration									
Section 5309 New Start	20.500	OH-03-0173-00	\$ 992,550	\$ 992,550	\$ -	\$ 517,317			\$ 475,233
Pass-Through, Ohio Department of Transportation									
Highway Planning and Construction	20.205	Consolidated Planning FY 99	\$ 937,128	\$ 749,702	\$ -	\$ 672,435	\$ 84,055	\$ 84,055	\$ 96,583
	20.205	Consolidated Planning FY 98	899,586	719,669	21,635	17,308	2,163	2,164	-
	20.205	Rideshare FY 99	197,859	183,073	-	182,254	14,721	884	-
	20.205	Models Update	500,000	500,000	270,650	86,035			184,615
	20.205	Roadway Inventory	25,000	25,000	21,527	896			20,631
	20.205	Regional OZONE CY 99	200,000	200,000	-	75,589			124,411
	20.205	Regional OZONE CY 98	200,000	200,000	119,340	119,332		8	-
	20.205	Intelligent Trans Systems	500,000	400,000	42,918	18,360	4,590		19,968
	20.205	Intelligent Trans Systems	534,500	534,500	479,907	221,801			258,106
Total Highway Planning and Construction									
			955,977	1,394,010	100,939	90,809	892		704,314
Total Department of Transportation									
			955,977	1,911,327	100,939	90,809	892		1,179,547
Total Federal Financial Assistance									
			\$ 1,980,143	\$ 3,510,639	\$ 138,850	\$ 90,809	\$ 1,871	\$ 1,871	\$ 2,541,754

Exhibit I

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505**

MIAMI VALLEY REGIONAL PLANNING COMMISSION
JUNE 30, 1999

1. SUMMARY OF AUDITORS' RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Were there any reported non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	U.S. Department of Justice; CFDA #16.579, 16.588; U.S. Department of Transportation CFDA #20.205, 20.500
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$300,000 Type B: All others
(d)(1)(ix)	Low Risk Auditee?	Yes

Exhibit K

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Findings: None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Findings: None

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .315(b)**

Miami Valley Regional Planning Commission
June 30, 1999

Prior Audit Findings:

None

Exhibit K (Cont'd)

MIAMI VALLEY REGIONAL PLANNING COMMISSION

Commission Members

<u>Governmental Members</u>	<u>Member</u>	<u>Alternate</u>
Beavercreek	Julie Vann	Robert Stone
Beavercreek Township	Richard Little	Carol Graff
Bellbrook	Pat Campbell	Robert Middlestetter
Bethel Township	Jerome Hirt	Matthew Davis
Brookville	David Seagraves	John Wright
Butler Township	Michael Haines	Harley Zachary
Carlisle	Patrick Long	Brad Townsend
Centerville	Sally Beals	Douglas Cline
Clayton	Tim Gorman	John Theobald
Darke County	Richard Graeff	Terry Haworth
Dayton	Lloyd Lewis, Jr.	Eileen Enabnit
Eaton	Larry Petry	Martin Gabbard
Eldorado	David White	Janet Jones
Englewood	Thomas Franz	James McGraw
Fairborn	Hugh Keller	Michael Cornell
Farmersville	Michael Dowden	Vacant
Germantown	Cecelia Townsend	Chris Pozutto
Gratis	Julie Gabbard	Russell Wilson
Greene County	W. Reed Madden	Robert Schroeder
Greenville	John Burkett	William Light
Harrison Township	Robert Douglas	Alan Pippenger
Huber Heights	Jack Hensley	Jan Vargo
Jamestown	Donald Kolesar	Gene Marinelli
Kettering	Bruce Duke	Donald Patterson, Jr.
Miami County	Arthur Haddad	Daniel Brandewie
Miami Township	Shirley Omietanski	James Foster
Miamisburg	Mady Ransdell	Robert Faulkner
Montgomery County	Don Lucas	Charles Curran
Moraine	Jacqueline Cole	Roger Matheny
New Lebanon	Stephen Britsch	Patrick Titterington
New Madison	Steve Eadler	Vacant
New Paris	Douglas Padgett	Jeffrey Kyle
Oakwood	Carlo McGinnis	Norbert Klopsch
Phillipsburg	Ken Henz	Craig Requarth
Piqua	Frank Barhorst	Robert DeBrosse
Preble County	Tom McQuiston	Mark Goeke

MIAMI VALLEY REGIONAL PLANNING COMMISSION

Commission Members

<u>Governmental Members cont'd</u>	<u>Member</u>	<u>Alternate</u>
Riverside	Sara Lommatzsch	William Flaute
Springboro	John Agenbroad	Michael Schepers
Tipp City	Carol McKeever	Donald Earnest
Trotwood	Bruce Kettelle	Sara Combs
Troy	Peter Jenkins	Anthony Char
Union	Robert Packard	John Applegate
Union City	Betty Cook	Gerald Gerstner
Vandalia	Jack Shirley	Henry Hunter
Washington Township	Joyce Young	Gary Huff
West Carrollton	Jack Jensen	William Gordon
West Milton	Howard DeHart	Bradley Vath
Xenia	Lawrence Gordon	Eric Winston
Xenia Twp	Richard Montgomery	Rita Duncan
Yellow Springs	Chris Zurbuchen	Tony Arnett
 <u>NonGovernmental Members</u>		
Ameritech	Gregory Sample	Jon Husted
Dayton Power & Light	Amy Wright	Vacant
Farm Bureau	Sarajane Steinecker	Tim Stebbins
General Motors	Kerennann Berner	Gregory Mischley
Issue 9 Group	Richard Wright	Vacant
Mead Corp	Ronald Budzik	Pete Dobrozsi
Miami Conservancy District	Michael Robinette	Janet Bly
Sinclair Community College	Ned Sifferlen	Stephan Jonas
League Women Voters	Sandra Neargarder	Marian Simmons
WPAFB	Col. Michael Collings	James Heitz

Miami Valley Regional Planning Commission

Board of Directors

Chair:	W. Reed Madden	Greene County
First Vice-Chair:	Sally D. Beals	City of Centerville
Second Vice-Chair:	Lloyd E. Lewis, Jr.	City of Dayton
Immediate Past Chair:	Richard W. Little	Beavercreek Township
DARKE COUNTY:	Ricard Graeff	Darke County
	John Burkett	City of Greenville
GREENE COUNTY:	Lawrence Gordon	City of Xenia
	Richard Montgomery	Xenia Township
MIAMI COUNTY:	Arthur Haddad	Miami County
	Jerry Hirt	Bethel Township
MONTGOMERY COUNTY:	Don Lucas	Montgomery County
	Shirley Omietanski	Miami Township
	Bruce Kettelle	City of Trotwood
	Jack Shirley	City of Vandalia
PREBLE COUNTY:	Tom McQuiston	Preble County
	Larry Petry	City of Eaton
NONGOVERNMENTAL:	Amy Wright	Dayton Power & Light Co
	Karenann Berner	Delphi Chassis Systems
	Dr. Ned Sifferlen	Sinclair Community College

Miami Valley Regional Planning Commission

Schedule of Insurance, Legal Counsel, and Key Personnel

Blanket Bond and General Insurance:

<u>Description</u>	<u>Surety</u>	<u>Amount</u>	<u>Period</u>
Blanket Bond Covering All Employees	The Ohio Casualty Insurance Company	\$100,000	01/13/99-01/12/00
Business Personal Property	The Hartford Insurance Company	\$339,300	01/13/99-01/12/00
Computer Equipment	The Hartford Insurance Company	\$203,000	01/13/99-01/12/00
Comprehensive General Liability	The Hartford Insurance Company	\$1,000,000	01/13/99-01/12/00
Valuable Papers	The Hartford Insurance Company	\$250,000	01/13/99-01/12/00
Business Auto Coverage	The Hartford Insurance Company	\$1,000,000	01/13/99-01/12/00
Public Officials & Employees Liability	Virginia Surety Company, Inc.	\$1,000,000	02/03/99-02/02/00

Legal Counsel:

Thompson, Hine and Flory
2000 Courthouse Plaza, Northeast
Post Office Box 8801
Dayton, Ohio 45401-8801

Key Personnel:

Nora E. Lake
Gretchen B. Brafford
Gary L. Bellotti

Executive Director
Assistant Executive Director
Controller

All of the above can be reached at the following address:

Miami Valley Regional Planning Commission
40 West Fourth Street, Suite 400
Dayton, Ohio 45402



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

MIAMI VALLEY REGIONAL PLANNING COMMISSION
MONTGOMERY COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

By: Susan Babbitt

Date: JAN 20 2000