

**MIAMI VALLEY REGIONAL
PLANNING COMMISSION**

General Purpose Financial Statements

June 30, 2000

with

Independent Auditors' Report



STATE OF OHIO
OFFICE OF THE AUDITOR

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To the 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, 1999 to June 30, 2000. 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 3, 2001

MIAMI VALLEY REGIONAL PLANNING COMMISSION
Table of Contents
For the Fiscal Year Ended June 30, 2000

Exhibit

Independent Auditors Report

General Purpose Financial Statements:

Combined Balance Sheet - All Governmental Fund Types and Account Groups	A-1
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	A-2
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types	A-3

Notes to the General Purpose Financial Statements

Additional Information:

Combining Financial Statements:

Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Fund Summary by Program	B
Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Fund - Transportation Program Summary	C-1
Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Fund - Environmental Program Summary	C-2
Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenue Fund - Criminal Justice Program Summary	C-3

General Fixed Assets Account Group Statements:

Statement of General Fixed Assets	D-1
Statement of Changes in General Fixed Assets	D-2

MIAMI VALLEY REGIONAL PLANNING COMMISSION
 Table of Contents
 For the Fiscal Year Ended June 30, 2000
 (Continued)

Exhibit

Miscellaneous Information:

Schedule of Fringe Benefit Cost Pool Charges, Rate Base, Final Rate Computation and Current Year's Recovery Comparison	E-1
Schedule of Indirect Cost Pool Charges, Rate Base, Final Rate Computation and Current Year's Recovery Comparison	E-2
Schedule of Revenues and Expenditures by Program	F
Schedule of Revenues and Expenditures Federal transit Administration and Federal Highway Administration FY 2000 Planning Work Elements	G
Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	H
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	I
Schedule of Federal Awards Expenditures	J
Notes to the Schedule of Federal Awards Expenditures	K
Schedule of Findings and Questioned Costs	L
Commission Membership	M
Board of Directors	N
Schedule of Insurance, Legal Counsel and Key Personnel	O



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, 2000, 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, 2000, 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 September 21, 2000 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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, F and G 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.

Clart, Schaefer, Hackett & Co.

Springfield, Ohio
September 21, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

Miami Valley Regional Planning Commission

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

As of June 30, 2000, with Comparative Totals for 1999

	Governmental Fund Types		Account Groups		Totals (Memorandum Only)	
	General Fund	Special Revenue Fund	General Fixed Assets	General Long Term Obligations	2000	1999
ASSETS and OTHER DEBITS						
Cash	\$ 1,363,921	\$ 117,011	\$ -	\$ -	\$ 1,480,932	\$ 1,479,792
Accounts Receivable	616	-	-	-	616	1,064
Grants Receivable	15,914	787,231	-	-	803,145	1,095,764
Due From Special Revenue Fund	787,231	-	-	-	787,231	1,043,937
Prepaid Expenses	8,404	-	-	-	8,404	8,674
Amount to be Provided	-	-	-	274,554	274,554	234,504
Fixed Assets	-	-	629,072	-	629,072	645,377
Total Assets and Other Debits	\$ 2,176,086	\$ 904,242	\$ 629,072	\$ 274,554	\$ 3,983,954	\$ 4,509,112
LIABILITIES						
Accounts Payable	\$ 267,993	\$ -	\$ -	\$ -	\$ 267,993	\$ 760,663
Accrued Personnel Costs	147,983	-	-	274,554	422,537	404,326
Due to General Fund	-	787,231	-	-	787,231	1,043,937
Deferred Revenues	92,159	117,011	-	-	209,170	53,708
Total Liabilities	508,135	904,242	-	274,554	1,686,931	2,262,634
EQUITY and OTHER CREDITS						
Investment in General Fixed Assets	-	-	629,072	-	629,072	645,377
Designated For:						
Carryover Grant Matching	32,688	-	-	-	32,688	28,886
Future Year's Operation	209,755	-	-	-	209,755	210,572
Undesignated Fund Balance	1,425,508	-	-	-	1,425,508	1,361,643
Total Fund Balance	1,667,951	-	629,072	-	2,297,023	2,246,478
Total Liabilities, Equity and Other Credits	\$ 2,176,086	\$ 904,242	\$ 629,072	\$ 274,554	\$ 3,983,954	\$ 4,509,112

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, 2000, with Comparative Totals for 1999

	Governmental Fund Types		Totals (Memorandum Only)	
	General Fund	Special Revenue Fund	2000	1999
Revenues:				
Grantor Agency	\$ 125,557	\$ 3,532,386	\$ 3,657,943	\$ 3,723,482
Other	37,292	124,170	161,462	128,762
Membership Dues and Assessments	419,510	-	419,510	421,143
Total Revenues	582,359	3,656,556	4,238,915	4,273,387
Expenditures:				
Personnel	1,031,056	939,497	1,970,553	1,787,178
Contractual	45,596	2,011,494	2,057,090	2,274,075
Other	197,769	346,691	544,460	487,583
Indirect Costs	94,942	549,210	644,152	633,583
Capital Outlays	66,179	-	66,179	59,433
Total Expenditures	1,435,542	3,846,892	5,282,434	5,241,852
Excess of Expenditures Over Revenues	(853,183)	(190,336)	(1,043,519)	(968,465)
Other Financing Sources (Uses):				
Operating Transfers-In	-	190,336	190,336	138,891
Operating Transfers-Out	(190,338)	-	(190,338)	(138,891)
Cost Allocation Plan Recoveries	1,110,372	-	1,110,372	1,046,519
Total Other Financing Sources	920,034	190,336	1,110,370	1,046,519
Excess of Revenues and Other Sources Over Expenditures and Other Uses	66,851	-	66,851	78,054
Fund Balance, July 1, 1999	1,601,100	-	1,601,100	1,523,046
Fund Balance, June 30, 2000	\$ 1,667,951	\$ -	\$ 1,667,951	\$ 1,601,100

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, 2000

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Grantor Agency	\$ 114,818	\$ 125,557	\$ 10,739	\$ 4,398,526	\$ 3,532,386	\$ (866,140)
Other	52,127	37,292	(14,835)	137,101	124,170	(12,931)
Membership Dues and Assessments	419,510	419,510	-	-	-	-
Total Revenues	586,455	582,359	(4,096)	4,535,627	3,656,556	(879,071)
Expenditures:						
Personnel	1,072,312	1,031,056	41,256	963,160	939,497	23,663
Contractual	52,296	45,596	6,700	2,787,786	2,011,494	776,292
Other	289,830	197,769	92,061	387,924	346,691	41,233
Indirect Costs	112,690	94,942	17,748	601,531	549,210	52,321
Capital Outlays	70,000	66,179	3,821	-	-	-
Total Expenditures	1,597,128	1,435,542	161,586	4,740,401	3,846,892	893,509
Excess of Expenditures Over Revenues	(1,010,673)	(853,183)	157,490	(204,774)	(190,336)	14,438
Other Financing Sources (Uses):						
Operating Transfers-In	-	-	-	204,774	190,336	(14,438)
Operating Transfers-Out	(204,774)	(190,338)	14,436	-	-	-
Cost Allocation Plan Recoveries	1,207,351	1,110,372	(96,979)	-	-	-
Total Other Financing Sources	1,002,577	920,034	(82,543)	204,774	190,336	(14,438)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	(8,096)	66,851	74,947	-	-	-
Fund Balance, July 1, 1999	1,601,100	1,601,100	-	-	-	-
Fund Balance, June 30, 2000	\$ 1,593,004	\$ 1,667,951	\$ 74,947	\$ -	\$ -	\$ -

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, 2000

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 51 political subdivisions and 13 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 rather serves as a custodial account for the fixed assets of MVRPC.

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

The pyramid approach to governmental financial reporting is used. Under MVRPC's adaptation of this approach, 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. Combining financial statements are presented for the grants included in the special revenue fund. Supplemental information is also reported to provide grantor agencies with information necessary for them to determine compliance with the financial portions of the grant agreements.

Miami Valley Regional Planning Commission

Notes to the General Purpose Financial Statements
June 30, 2000

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 \$251,340 and \$168,170, 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, 2000. 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	\$ 1,903,141
Other Grants and Contracts	\$ 43,926

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, 2000 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 2000 indirect costs were billed at a provisional, of 62% of direct labor dollars, including fringe benefits.

Miami Valley Regional Planning Commission

Notes to the General Purpose Financial Statements
June 30, 2000

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

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.

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 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 January 1, 2000 through December 31, 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>
2001	\$ 98,426
2002	103,289
2003	106,936
2004	109,366
2005	55,290

Total rental expense for the year ended June 30, 2000, was \$87,992.

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. The Ohio Department of Transportation has agreed to let MVRPC adjust its provisional rates to the actual experienced rates prior

Miami Valley Regional Planning Commission

Notes to the General Purpose Financial Statements
June 30, 2000

NOTE 3 COST ALLOCATION PLAN (cont'd)

to final billing. These adjusted provisional rates are subject to audit at the end of each fiscal year, when actual rates are determined and submitted to the cognizant agency for approval. If the actual rates are less than the adjusted 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.

Following are summaries of the accounting treatment and rate experience for fringe benefit and indirect cost for 2000

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 2000 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 44.91%. 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 2000 indirect costs were allocated at a fixed rate of 62% of direct labor dollars, including fringe benefits. The actual indirect cost rate was 58.06%. 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, 2000 there was an Interfund Receivable of \$787,231 in the General Fund and an Interfund Payable of \$787,231 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.

Miami Valley Regional Planning Commission

Notes to the General Purpose Financial Statements
June 30, 2000

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 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 1999 employer contribution rate for local government employer units was 13.55% of covered payroll. 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, 2000, 1999 and 1998 were \$160,413 \$147,905, and \$144,736, respectively, which were equal to the required contributions for each year.

NOTE 8 OTHER POST-EMPLOYMENT BENEFITS

The Public Employees Retirement System 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 2000 employer contribution rate (identified above) that was used to fund health care for the year 2000 was 4.2% of covered payroll, which amounted to \$49,722

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 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062.

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. 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.

Miami Valley Regional Planning Commission

**Notes to the General Purpose Financial Statements
June 30, 2000**

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, 2000:

Amount accrued at June 30, 1999	\$ 234,504
FY 2000 amount	<u>40,050</u>
Amount accrued at June 30, 2000	<u>\$ 274,554</u>

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

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, 2000

	Transportation Programs	Environmental Programs	Criminal Justice Programs	Community Services Programs	Total Special Revenue Fund
	<u>Exhibit C-1</u>	<u>Exhibit C-2</u>	<u>Exhibit C-3</u>	<u>Exhibit C-4</u>	
Revenues:					
Grantor Agency	\$ 1,844,605	\$ 278,203	\$ 1,409,578		\$ 3,532,386
Other	108,492	15,678	-		124,170
Total Revenues	<u>1,953,097</u>	<u>293,881</u>	<u>1,409,578</u>	<u>-</u>	<u>3,656,556</u>
Expenditures:					
Personnel	739,819	113,789	85,889		939,497
Contractual	555,647	145,987	1,309,860		2,011,494
Other	342,942	2,025	1,724		346,691
Indirect Costs	433,644	65,698	49,868		549,210
Capital Outlays	-	-	-	-	-
Total Expenditures	<u>2,072,052</u>	<u>327,499</u>	<u>1,447,341</u>	<u>-</u>	<u>3,846,892</u>
Excess of Expenditures Over Revenues	<u>(118,955)</u>	<u>(33,618)</u>	<u>(37,763)</u>	<u>-</u>	<u>(190,336)</u>
Other Financing Sources (Uses):					
Operating Transfers-In	118,955	33,618	37,763		190,336
Fund Balance - July 1, 1999	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - June 30, 2000	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit B

Miami Valley Regional Planning Commission

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

Year Ended June 30, 2000

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

	Consolidated Transportation Planning	Rideshare	Regional OZONE Action Program	
			CY 99	CY 2000
Revenues:				
Grantor Agency	\$ 836,058	\$ 199,022	\$ 124,411	\$ 75,058
Other	104,507	-	-	-
Total Revenues	<u>940,565</u>	<u>199,022</u>	<u>124,411</u>	<u>75,058</u>
Expenditures:				
Personnel	600,808	81,247	25,198	20,650
Contractual	49,544	7,275	7,290	-
Other	41,785	77,776	77,293	42,419
Indirect Costs	352,935	47,172	14,630	11,989
Capital Outlays	-	-	-	-
Total Expenditures	<u>1,045,072</u>	<u>213,470</u>	<u>124,411</u>	<u>75,058</u>
Excess of Expenditures Over Revenues	<u>(104,507)</u>	<u>(14,448)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):				
Operating Transfers-In	104,507	14,448	-	-
Fund Balance - July 1, 1999	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - June 30, 2000	<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, 2000

	Federal Highway Administration (FHWA)/ Ohio Department of Transportation (ODOT)			
	Local Road Inventory	Intelligent Transportation Systems		IR75 Bridge Reconst PR
		Early Deployment	Nutter Center	
Revenues:				
Grantor Agency	\$ 20,631	\$ 15,939	\$ 110,075	\$ 77,579
Other	-	3,985	-	-
Total Revenues	<u>20,631</u>	<u>19,924</u>	<u>110,075</u>	<u>77,579</u>
Expenditures:				
Personnel	-	11,916	-	-
Contractual	20,631	-	110,075	-
Other	-	1,090	-	77,579
Indirect Costs	-	6,918	-	-
Capital Outlays	-	-	-	-
Total Expenditures	<u>20,631</u>	<u>19,924</u>	<u>110,075</u>	<u>77,579</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, 1999	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - June 30, 2000	<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, 2000

	Federal Transit Admin <u>MIS for Dayton Light Rail OH-03-0173</u>	U.S.E.P.A. <u>It all adds up to clean air</u>	<u>Total</u>
Revenues:			
Grantor Agency	\$ 360,832	\$ 25,000	\$ 1,844,605
Other	-	-	108,492
Total Revenues	<u>360,832</u>	<u>25,000</u>	<u>1,953,097</u>
Expenditures:			
Personnel	-	-	739,819
Contractual	360,832	-	555,647
Other	-	25,000	342,942
Indirect Costs	-	-	433,644
Capital Outlays	-	-	-
Total Expenditures	<u>360,832</u>	<u>25,000</u>	<u>2,072,052</u>
Excess of Expenditures Over Revenues	<u>-</u>	<u>-</u>	<u>(118,955)</u>
Other Financing Sources (Uses):			
Operating Transfers-In	-	-	118,955
Fund Balance - July 1, 1999	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - June 30, 2000	<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
 Environmental Program Summary

Year Ended June 30, 2000

	U.S. Environmental Protection Agency		Ohio General	
	Ohio Environmental Protection Agency		Revenue Grant	
	Water Quality Mgmt FY2000 604(b)	EMPACT R 827091-01-0	Water Quality Planning Support	Total
Revenues:				
Grantor Agency	\$ 51,000	\$ 175,859	\$ 51,344	278,203
Other	-	-	15,678	15,678
Total Revenues	51,000	175,859	67,022	293,881
Expenditures:				
Personnel	52,742	18,864	42,183	113,789
Contractual	-	145,987	-	145,987
Other	1,254	56	715	2,025
Indirect Costs	30,622	10,952	24,124	65,698
Capital Outlays	-	-	-	-
Total Expenditures	84,618	175,859	67,022	327,499
Excess of Expenditures Over Revenues	(33,618)	-	-	(33,618)
Other Financing Sources (Uses):				
Operating Transfers-In	33,618	-	-	33,618
Fund Balance - July 1, 1999	-	-	-	-
Fund Balance - June 30, 2000	\$ -	\$ -	\$ -	-

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, 2000

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

	Anti-Narcotics Administrative		Anti-Narcotics Block Grants		
	99-DG- ADM-7525	98-DG- ADM-7525	FFY 99 0997	FFY 98 0987	FFY 97 0977
Revenues:					
Grantor Agency	\$ 33,933	\$ 35,016	\$ 290,027	\$ 478,063	\$ 4,738
Other	-	-	-	-	-
Total Revenues	33,933	35,016	290,027	478,063	4,738
Expenditures:					
Personnel	28,286	29,224	-	-	-
Contractual	-	-	290,027	478,063	4,738
Other	534	497	-	-	-
Indirect Costs	16,423	16,967	-	-	-
Capital Outlays	-	-	-	-	-
Total Expenditures	45,243	46,688	290,027	478,063	4,738
Excess of Expenditures Over Revenues	(11,310)	(11,672)	-	-	-
Other Financing Sources (Uses):					
Operating Transfers-In	11,310	11,672	-	-	-
Fund Balance - July 1, 1999	-	-	-	-	-
Fund Balance - June 30, 2000	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2000

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

	Juvenile Justice Administrative		Juvenile Justice Block Grants			
	99-JJ- C01-0224	98-JJ- C01-0224	FFY 99 0995	FFY 98 0985	FFY 98 Title V 0986	FFY 97 Title V 0976
Revenues:						
Grantor Agency	\$ 7,258	\$ 7,523	\$ 50,001	\$ 120,817	\$ 8,451	\$ 29,978
Other	-	-	-	-	-	-
Total Revenues	<u>7,258</u>	<u>7,523</u>	<u>50,001</u>	<u>120,817</u>	<u>8,451</u>	<u>29,978</u>
Expenditures:						
Personnel	8,950	9,515	-	-	-	-
Contractual	-	-	50,001	120,817	8,451	29,978
Other	370	6	-	-	-	-
Indirect Costs	5,196	5,525	-	-	-	-
Capital Outlays	-	-	-	-	-	-
Total Expenditures	<u>14,516</u>	<u>15,046</u>	<u>50,001</u>	<u>120,817</u>	<u>8,451</u>	<u>29,978</u>
Excess of Expenditures Over Revenues	<u>(7,258)</u>	<u>(7,523)</u>	-	-	-	-
Other Financing Sources (Uses):						
Operating Transfers-In	7,258	7,523	-	-	-	-
Fund Balance - July 1, 1999	-	-	-	-	-	-
Fund Balance - June 30, 2000	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit C-3 (cont'd)

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, 2000

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

Stop Violence Against Women

	Administrative		Block Grants			Total
	99-WF VAW-8901	98-WF VAW-8901	FFY 99 0998	FFY 98 0988	FFY 97 0978	
Revenues:						
Grantor Agency	\$ 7,768	\$ 8,220	\$ 40,181	\$ 268,412	\$ 19,192	\$ 1,409,578
Other	-	-	-	-	-	-
Total Revenues	<u>7,768</u>	<u>8,220</u>	<u>40,181</u>	<u>268,412</u>	<u>19,192</u>	<u>1,409,578</u>
Expenditures:						
Personnel	4,914	5,000	-	-	-	85,889
Contractual	-	-	40,181	268,412	19,192	1,309,860
Other	-	317	-	-	-	1,724
Indirect Costs	2,854	2,903	-	-	-	49,868
Total Expenditures	<u>7,768</u>	<u>8,220</u>	<u>40,181</u>	<u>268,412</u>	<u>19,192</u>	<u>1,447,341</u>
Excess of Expenditures Over Revenues	-	-	-	-	-	(37,763)
Other Financing Sources (Uses):						
Operating Transfers-In	-	-	-	-	-	37,763
Fund Balance - July 1, 1999	-	-	-	-	-	-
Fund Balance - June 30, 2000	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit C-3 (cont'd)

GENERAL FIXED ASSETS ACCOUNT GROUP STATEMENTS

Miami Valley Regional Planning Commission

Statement of General Fixed Assets

June 30, 2000

General Fixed Assets	
Furniture and Fixtures	\$ 121,828
Equipment	392,077
Leasehold Improvements	115,167
Total General Fixed Assets	<u>\$ 629,072</u>
Investment in General Fixed Assets	
General Fund	\$ 589,263
Special Revenue Funds	39,809
Total Investment in General Fixed Assets	<u>\$ 629,072</u>

Exhibit D-1

Miami Valley Regional Planning Commission
Statement of Changes in General Fixed Assets
Year Ended June 30, 2000

	<u>Balances at 7/1/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances at 6/30/00</u>
Furniture and Fixtures	\$ 137,083	-	15,255	\$ 121,828
Equipment	393,127	66,179	67,229	392,077
Leasehold Improvements	115,167	-	-	115,167
Total	<u>\$ 645,377</u>	<u>66,179</u>	<u>82,484</u>	<u>\$ 629,072</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, 2000

Fringe Benefit Cost Pool Charges:	
Public Employees Retirement System Contributions	\$ 160,413
Health Insurance Premiums	121,091
Life Insurance Premiums	2,044
Workers' Compensation Premiums	1,743
Unemployment Insurance	582
F.I.C.A. (Medicare) Expenses	12,187
Sick Leave Pay	27,145
Holiday Pay	48,440
Vacation, Personal and Other Leave	84,580
Retirement Pay	5,683
Other Fringe Benefit Costs	2,304
Total Fringe Benefit Cost Pool Charges	<u>\$ 466,212</u>
Fringe Benefit Cost Rate Base:	
Salaries	<u>\$ 1,038,122</u>
Final Fringe Benefit Cost Rate Computation:	
Total Fringe Benefit Cost Pool Charges	\$ 466,212
Divided By: Total Fringe Benefit Cost Rate Base	<u>1,038,122</u>
Equals - Final Fringe Benefit Cost Rate	<u>44.91%</u>
Current Year's Cost Recovery Comparison:	
Fringe Benefit Costs Recovered	\$ 466,221
Total Fringe Benefit Cost Pool Charges	466,212
Over (Under) Recovered Costs	<u>\$ 9</u>

Exhibit E-1

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, 2000

Indirect Cost Pool Charges:

Salaries	\$	273,866
Allocated Fringe Benefits		122,993
Contractual Services		27,329
Communication and Supplies		50,666
Rents and Rentals		84,690
Travel		1,370
Maintenance and Repairs		14,883
Other Costs		19,849
Allowance for Depreciation		48,473
Total Indirect Costs	\$	<u>644,119</u>

Indirect Cost Rate Base:

Direct Salaries	\$	760,740
Allocated Fringe Benefits 44.91%		341,648
Contract Labor		7,070
Total Indirect Cost Rate Base	\$	<u>1,109,458</u>

Final Indirect Cost Rate Computation:

Total Indirect Cost Pool Charges	\$	644,119
Divided By: Total Indirect Cost Rate Base	\$	1,109,458
Equals - Final Indirect Cost Rate		<u>58.06%</u>

Current Year's Cost Recovery Comparison:

Indirect Cost Recovered	\$	644,152
Total Indirect Costs		644,119
Over (Under) Recovered Costs	\$	<u>33</u>

Miami Valley Regional Planning Commission

Schedule of Revenues and Expenditures by Program

Year Ended June 30, 2000

	<u>Transportation Programs</u>	<u>Environmental Programs</u>	<u>Criminal Justice Programs</u>	<u>Community Services Programs</u>	<u>Total</u>
Revenues:					
Federal Grants	\$ 1,844,606	\$ 226,859	\$ 1,409,578	\$ -	\$ 3,481,043
Other Grants & Contracts	918	51,344		118,417	170,679
Other Matching	108,492			-	108,492
Misc Sales & Receipts		15,678	-	9,315	24,993
Total Revenues	<u>1,954,016</u>	<u>293,881</u>	<u>1,409,578</u>	<u>127,732</u>	<u>3,785,207</u>
Other Financing Sources (Uses):					
Operating Transfers-In	118,955	63,187	37,763	124,197	344,102
Operating Transfers-Out	(128)	-	-	-	(128)
Total Other Financing Sources	<u>118,827</u>	<u>63,187</u>	<u>37,763</u>	<u>124,197</u>	<u>343,974</u>
Total Revenues & Other Sources	<u>\$ 2,072,843</u>	<u>\$ 357,068</u>	<u>\$ 1,447,341</u>	<u>\$ 251,929</u>	<u>\$ 4,129,181</u>
Expenditures:					
Personnel	\$ 740,318	\$ 130,814	\$ 85,890	\$ 145,365	\$ 1,102,387
Contractual	555,647	145,987	1,309,861	17,929	2,029,424
Other	342,944	4,316	1,722	4,236	353,218
Indirect Costs	433,934	75,951	49,868	84,399	644,152
Total Expenditures	<u>\$ 2,072,843</u>	<u>\$ 357,068</u>	<u>\$ 1,447,341</u>	<u>\$ 251,929</u>	<u>\$ 4,129,181</u>

Miami Valley Regional Planning Commission

Schedule of Revenues and Expenditures - Federal Transit Administration and
Federal Highway Administration/Ohio Department of Transportation -
Fiscal Year 2000 Transportation Planning Work Program Elements

Revenues:	601	602	605	610	625	695	697	Total
	Short Range	Transportation Improvement Program	Monitoring and Surveillance	Review & Appraisal	Service	Transportation Program Administration	Transportation Annual Report	
Federal Transit Administration / Federal Highway Administration CPG Grant	\$ 108,626.57	\$ 76,280.82	\$ 241,321.18	\$ 165,671.80	\$ 88,096.95	\$ 113,272.57	\$ 22,788.16	\$ 836,058.05
Ohio Dept. of Transportation Match to CPG Grant	13,578.13	9,535.07	30,165.17	23,208.98	11,012.15	14,158.97	2,848.52	104,506.99
Total Revenues	122,204.70	85,815.89	271,486.35	208,880.78	99,109.10	127,431.54	25,636.68	940,565.04
Other Financing Sources:								
Operating Transfers-In	13,578.31	9,535.14	30,165.15	23,208.95	11,012.10	14,159.06	2,848.53	104,507.24
Total Revenues and Other Sources	\$ 135,783.01	\$ 95,351.03	\$ 301,651.50	\$ 232,089.73	\$ 110,121.20	\$ 141,590.60	\$ 28,485.21	\$ 1,045,072.28
Expenditures:								
Salaries	\$ 56,033.25	\$ 40,791.03	\$ 119,056.93	\$ 97,423.13	\$ 44,008.43	\$ 55,311.51	\$ 1,984.00	\$ 414,608.28
Fringe Benefits	25,164.54	18,319.25	53,468.47	43,752.73	19,764.19	24,840.40	891.01	186,200.59
Contract Services	5,000.00	-	26,424.00	-	-	7,070.29	11,050.00	49,544.29
Other	2,441.78	1,921.32	2,533.85	8,947.17	9,322.20	3,727.19	12,890.97	41,784.48
Indirect Costs	47,143.44	34,319.43	100,168.25	81,966.70	37,026.38	50,641.21	1,669.23	352,934.64
Total Expenditures	\$ 135,783.01	\$ 95,351.03	\$ 301,651.50	\$ 232,089.73	\$ 110,121.20	\$ 141,590.60	\$ 28,485.21	\$ 1,045,072.28

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, 2000, and have issued our report thereon dated September 21, 2000. 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 H

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.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
September 21, 2000

Exhibit H (Cont'd)

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, 2000. 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, 2000.

Exhibit I

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, 2000, and have issued our report thereon dated September 21, 2000. 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.

Clark, Schaefer, Hackett & Co.
Springfield, Ohio
September 21, 2000

Exhibit I (Cont'd)

**Miami Valley Regional Planning Commission
Schedule of Federal Awards Expenditures**

Year Ended June 30, 2000

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	Total Federal Share	Unexpended Program Amount 07/01/1999	Federal Share of Expenditures	MVRPC Matching Expen- ditures	Other Matching Expen- ditures	Other	Unexpended Program Amount 06/30/2000
Department of Justice										
Pass-Through, Office of										
Criminal Justice Services										
16.540	99-JJ-C01-0224		\$ 30,000	\$ 15,000	\$ 30,000	\$ 7,258	\$ 7,258	\$ -	\$ -	\$ 15,484
16.540	98-JJ-C01-0224		30,000	15,000	15,064	7,523	7,524	-	17	-
16.540	Juvenile Justice # 0986		85,800	57,200	57,200	8,451	-	-	-	48,749
16.540	Juvenile Justice # 0976		85,800	57,200	57,200	29,978	-	-	27,222	-
16.540	Juvenile Justice # 0995		143,642	143,642	143,642	50,001	-	-	-	93,641
16.540	Juvenile Justice # 0985		158,311	158,311	124,995	120,817	-	-	-	4,178
					<u>428,101</u>	<u>224,028</u>	<u>14,782</u>	<u>-</u>	<u>27,239</u>	<u>162,052</u>
Subtotal Juvenile Justice										
16.579	98-DG-ADM-7525		93,333	70,000	46,778	35,016	11,672	-	90	-
16.579	99-DG-ADM-7525		93,333	70,000	93,333	33,933	11,311	-	-	48,089
16.579	Anti-Narcotic # 0997		1,130,897	848,173	848,173	290,027	-	-	-	558,146
16.579	Anti-Narcotic # 0977		1,051,338	788,504	4,738	4,738	-	-	-	-
16.579	Anti-Narcotic # 0987		1,100,503	825,377	538,063	478,063	-	-	-	60,000
					<u>1,531,085</u>	<u>841,777</u>	<u>22,983</u>	<u>-</u>	<u>90</u>	<u>666,235</u>
Subtotal Byrne Memorial										
16.588	98-WF-VAW-8901		17,000	17,000	8,237	8,220	-	-	17	-
16.588	99-WF-VAW-8901		17,000	17,000	17,000	7,768	-	-	-	9,232
16.588	VAWA # 0998		349,088	298,175	298,175	40,181	-	-	-	257,994
16.588	VAWA # 0978		366,587	307,211	21,159	19,192	-	-	1,967	-
16.588	VAWA # 0988		387,604	326,222	284,262	268,412	-	-	-	15,850
					<u>628,833</u>	<u>343,773</u>	<u>-</u>	<u>-</u>	<u>1,984</u>	<u>283,076</u>
Subtotal Violence Against Women										
Total Department of Justice					\$ 2,588,019	\$ 1,409,578	\$ 37,765	\$ -	\$ 29,313	\$ 1,111,363

Exhibit J

**Miami Valley Regional Planning Commission
Schedule of Federal Awards Expenditures**

Year Ended June 30, 2000

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	Total Federal Share	Unexpended Program Amount 07/01/1999	Federal Share of Expenditures	MVRPC Matching Expen- ditures	Other Matching Expen- ditures	Unexpended Program Amount 06/30/2000
Environmental Protection Agency									
Consolidated Research	66.500	R 827091-01-0	\$ 475,000	\$ 475,000	\$ 318,911	\$ 175,859	\$ -	\$ -	\$ 143,052
Clean Air Act, Sec 103	66.606	R 827767-01	25,000	25,000	25,000	25,000	-	-	-
Pass-Through, Ohio Environmental Protection Agency									
Water Quality Management	66.454	604(b) FY 2000	85,000	51,000	85,000	51,000	33,618	-	382
Total Environmental Protection Agency									
					<u>428,911</u>	<u>251,859</u>	<u>33,618</u>	<u>-</u>	<u>382</u>
Department of Transportation									
Federal Transit Administration									
Section 5309 New Start	20.500	OH-03-0173-00	\$ 992,550	\$ 992,550	\$ 475,233	\$ 360,832	\$ -	\$ -	\$ 114,401
Pass-Through, Ohio Department of Transportation									
Highway Planning and Construction	20.205	Consolidated Planning FY 99	\$ 937,128	\$ 749,702	\$ 96,583	\$ -	\$ -	\$ -	\$ 96,583
	20.205	Consolidated Planning FY 2000	1,077,721	862,177	1,077,721	836,058	104,507	-	32,649
	20.205	Rideshare FY 2000	224,498	209,548	224,498	199,022	14,448	-	11,028
	20.205	Models Update	500,000	500,000	184,615	-	-	-	184,615
	20.205	Roadway Inventory	25,000	25,000	20,631	20,631	-	-	-
	20.205	Regional OZONE CY 99	200,000	200,000	124,411	124,411	-	-	-
	20.205	Regional OZONE CY 2000	230,000	230,000	230,000	75,058	-	-	154,942
	20.205	IR 75 Brigde Replace PR	100,000	100,000	100,000	77,579	-	-	22,421
	20.205	Intelligent Trans Systems	500,000	400,000	19,968	15,939	-	3,985	-
	20.205	Intelligent Trans Systems	534,500	534,500	292,606	110,075	-	-	182,531
Total Highway Planning and Construction									
					<u>2,371,033</u>	<u>1,458,773</u>	<u>118,955</u>	<u>108,492</u>	<u>673,741</u>
Total Department of Transportation									
					<u>2,846,266</u>	<u>1,819,605</u>	<u>118,955</u>	<u>108,492</u>	<u>788,142</u>
Total Federal Financial Assistance									
					<u>\$ 5,863,196</u>	<u>\$ 3,481,042</u>	<u>\$ 190,338</u>	<u>\$ 108,492</u>	<u>\$ 2,042,557</u>

Exhibit J (Cont'd)

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 – Juvenile Justice 98-JJ-C01-0224 – Refunded
Department of Justice – Juvenile Justice 0976 – Canceled
Department of Justice – Byrne 98-DG-ADM-7525 – Refunded
Department of Justice – VAWA 98-WF-VAW-8901 – Refunded
Department of Justice – VAWA 0978 – Canceled
Environmental Protection Agency – 604(b) FY 2000 - Canceled
Department of Transportation - Rideshare FY 2000 - Canceled
Department of Transportation – Intelligent Transportation Systems - Refunded

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

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

MIAMI VALLEY REGIONAL PLANNING COMMISSION
JUNE 30, 2000

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 EPA; CFDA #66.500 U.S. Department of Transportation CFDA #20.205
(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 L

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

Exhibit L (Cont'd)

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

Miami Valley Regional Planning Commission
June 30, 2000

Prior Audit Findings:

None

Exhibit L (Cont'd)

MIAMI VALLEY REGIONAL PLANNING COMMISSION

Commission Members

<u>Governmental Members</u>	<u>Member</u>	<u>Alternate</u>
Beavercreek	Julie Vann	Robert Glaser
Beavercreek Township	Richard Little	Carol Graff
Bellbrook	Pat Campbell	Robert Middlestetter
Bethel Township	Jerome Hirt, Sr.	Matthew Davis
Brookville	David Seagraves	John Wright
Butler Township	Michael Haines	Joseph Flanagan
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.	Mary Wiseman
Eaton	Larry Petry	David Daily
Eldorado	Larry Marker	Don Thompson
Englewood	Thomas Franz	James McGraw
Fairborn	Larry Long	Michael Cornell
Farmersville	Michael Dowden	Vacant
Germantown	Barry Wachter	Chris Pozzuto
Gratis	Julie Gabbard	David Johnston
Greene County	W. Reed Madden	Robert Schroeder
Greenville	John Burkett	Penny Perry
Harrison Township	Robert Douglas	Alan Pippenger
Huber Heights	Jack Hensley	James Cahill
Jamestown	Donald Kolesar	Gene Marinelli
Kettering	Bruce Duke	Peggy Lehner
Miami County	Arthur Haddad	Daniel Brandewie
Miami Township	Shirley Omietanski	David Coffey
Miamisburg	Mady Ransdell	Robert Faulkner
Montgomery County	Don Lucas	Charles Curran
Moraine	Roger Matheny	Charles Howard
New Carlisle	Robert Horrocks	James Caplinger
New Lebanon	Lou Cooper	Patrick Titterington
New Madison	Philip Miller	Kenneth Farmer
New Paris	Douglas Padgett	Jeffrey Kyle
Oakwood	Carlo McGinnis	Norbert Klopsch
Perry Township	Steve Crowe	Gerald Peters
Phillipsburg	Ken Henz	Craig Requarth
Piqua	Robert DeBrosse	Frank Barhorst

MIAMI VALLEY REGIONAL PLANNING COMMISSION

Commission Members

<u>Governmental Members cont'd</u>	<u>Member</u>	<u>Alternate</u>
Riverside	Sara Lommatzsch	James Weaver, Jr.
Springboro	John Agenbroad	Michael Schepers
Tipp City	Carol McKeever	Donald Earnest
Trotwood	Bruce Kettelle	Donald McLaurin
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	Phyllis Pennewitt	John Saraga
Xenia Twp	Richard Montgomery	Rita Duncan
Yellow Springs	Vacant	Tony Arnett
<u>NonGovernmental Members</u>		
Ameritech	Gregory Sample	Vacant
Dayton Area Chamber of Commerce	Bryan Bucklew	Phillip Parker
Dayton Power & Light	Amy Wright	Vacant
Delphi Automotive Systems	Karenann Berner	Marc Martens
Montgomery County Farm Bureau	Sarajane Steinecker	Tim Stebbins
General Motors	Gregory Mischley	Dave Leahy
Issue 9 Group	Richard Wright	Vacant
Mead Corp	Ronald Budzik	Pete Dobrozsi
Miami Conservancy District	Michael Robinette	Kelly Fackel
Sinclair Community College	Ned Sifferlen	Stephan Jonas
South Metro Reg Chamber of Commerce	Julia Maxton	Donald Klasing
League Women Voters	Patricia Torvick, Ph.D.	Jo Columbro
WPAFB	Michael Hazen	James Heitz

Miami Valley Regional Planning Commission

Board of Directors

Chair:	Sally D. Beals	City of Centerville
First Vice-Chair:	Lloyd E. Lewis, Jr.	City of Dayton
Second Vice-Chair:	Richard Montgomery	Xenia Township
Immediate Past Chair:	W. Reed Madden	Greene County
DARKE COUNTY:	Ricard Graeff	Darke County
	John Burkett	City of Greenville
GREENE COUNTY:	Richard Little	Beavercreek Township
	Pat Campbell	City of Bellbrook
MIAMI COUNTY:	Arthur Haddad	Miami County
	Jerome Hirt, Sr.	Bethel Township
MONTGOMERY COUNTY:	Don Lucas	Montgomery County
	Shirley Omietanski	Miami Township
	Bruce Kettelle	City of Trotwood
	Jack Shirley	City of Vandalia
PREBLE COUNTY:	Julie Gabbard	Village of Gratis
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	01/13/00-01/12/01
Business Personal Property	The Hartford Insurance Company	\$339,300	01/13/00-01/12/01
Computer Equipment	The Hartford Insurance Company	\$203,000	01/13/00-01/12/01
Comprehensive General Liability	The Hartford Insurance Company	\$1,000,000	01/13/00-01/12/01
Valuable Papers	The Hartford Insurance Company	\$250,000	01/13/00-01/12/01
Business Auto Coverage	The Hartford Insurance Company	\$1,000,000	01/13/00-01/12/01
Public Officials & Employees Liability	Virginia Surety Company, Inc.	\$1,000,000	02/03/00-02/02/01

Legal Counsel:

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

Key Personnel:

Nora E. Lake	Executive Director
Gretchen B. Brafford	Assistant Executive Director
Gary L. Bellotti	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.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JANUARY 25, 2001**