

**CLARK COUNTY - SPRINGFIELD  
TRANSPORTATION COORDINATING COMMITTEE**

**Financial Statements**

**Year Ended June 30, 1999**

**CLARK COUNTY - SPRINGFIELD  
TRANSPORTATION COORDINATING COMMITTEE**

**Financial Statements**

**Year Ended June 30, 1999**

**with**

**Independent Auditors' Report**

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1-2
General Purpose Financial Statements:	
Combined Balance Sheet - All Governmental Fund Types and Account Groups	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Government Fund Types	5
Notes to the General Purpose Financial Statements	6-11
General Fixed Assets Account Group Statements:	
Statement of General Fixed Assets	12
Statement of Changes in General Fixed Assets	13
Additional Information:	
Supporting Schedule of Revenue and Expenses	14
Indirect Cost Rate	15
Board of Directors	16
Schedule of Federal Awards Expenditures	17
Notes to the Schedule of Federal Awards Expenditures	18
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>	19-20
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	21-22
Schedule of Findings and Questioned Costs	23-24
Schedule of Prior Audit Findings and Questioned Costs	25



STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street, 1<sup>st</sup> Floor  
Columbus, Ohio 43215

Telephone 614-466-4514

800-282-0370


Facsimile 614-728-7398

Board of Directors and Members

Clark County - Springfield Transportation Coordinating Committee

We have reviewed the Independent Auditor's Report of the Clark County - Springfield Transportation Coordinating Committee, Clark County, prepared by Clark, Schaefer, Hackett & Co., for the audit period July 1, 1998 to 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 Clark County - Springfield Transportation Coordinating Committee is responsible for compliance with these laws and regulations.

  
JIM PETRO  
Auditor of State

May 30, 2000

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

Independent Auditors' Report

To the Members and Board of Directors  
Clark County - Springfield Transportation Coordinating Committee

We have audited the accompanying general purpose financial statements of Clark County - Springfield Transportation Coordinating Committee, 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 Clark County - Springfield Transportation Coordinating Committee'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 Clark County - Springfield Transportation Coordinating Committee, 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 February 10, 2000 on our consideration of the Clark County - Springfield Transportation Coordinating Committee'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 Clark County - Springfield Transportation Coordinating Committee, taken as a whole. The accompanying schedules included 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, Hackett & Co.*  
Springfield, Ohio  
February 10, 2000

**CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE**

Combined Balance Sheet - All Governmental Fund Types and Account Groups

As of June 30, 1999

	<u>Governmental Fund Types</u>		<u>Account Groups</u>		<u>Total</u>
	<u>General</u>	<u>Special</u>	<u>General</u>	<u>General</u>	<u>(Memorandum</u>
	<u>Fund</u>	<u>Revenue</u>	<u>Fixed</u>	<u>Long-Term</u>	<u>Only)</u>
			<u>Assets</u>	<u>Obligations</u>	
<u>Assets and Other Debits</u>					
Cash	\$ 107,396	-	-	-	107,396
Grants receivable	-	113,837	-	-	113,837
Due from other funds	82,215	-	-	-	82,215
Inventory	1,617	-	-	-	1,617
Amount to be provided from general government resources	-	-	-	42,544	42,544
Property, plant and equipment (net of accumulated depreciation)	-	-	65,490	-	65,490
<b>Total assets and other debits</b>	<b>\$ 191,228</b>	<b>113,837</b>	<b>65,490</b>	<b>42,544</b>	<b>413,099</b>
<u>Liabilities</u>					
Accounts payable	\$ 31,950	-	-	-	31,950
Accrued personnel costs	14,235	-	-	42,544	56,779
Notes payable	75,000	-	-	-	75,000
Accrued interest payable	1,326	-	-	-	1,326
Due to other funds	-	82,215	-	-	82,215
Deferred revenues	-	31,622	-	-	31,622
<b>Total liabilities</b>	<b>122,511</b>	<b>113,837</b>	<b>-</b>	<b>42,544</b>	<b>278,892</b>
<u>Fund Balance and other Credits</u>					
Investment in general fixed assets	-	-	65,490	-	65,490
Fund balances reserved for inventory	1,617	-	-	-	1,617
Undesignated fund balance	67,100	-	-	-	67,100
<b>Total fund balance and other credits</b>	<b>68,717</b>	<b>-</b>	<b>65,490</b>	<b>-</b>	<b>134,207</b>
<b>Total liabilities, fund balance and other credits</b>	<b>\$ 191,228</b>	<b>113,837</b>	<b>65,490</b>	<b>42,544</b>	<b>413,099</b>

See notes to general purpose financial statements.

**CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE**

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

Year Ended June 30, 1999

	Governmental Fund Types		Total (Memorandum Only)
	General Fund	Special Revenue Fund	
Revenues:			
Grants - federal, state and local	\$ 48,019	454,806	502,825
Total revenues	<u>48,019</u>	<u>454,806</u>	<u>502,825</u>
Expenditures:			
Personnel	13,049	151,082	164,131
Other	19,282	103,850	123,132
Indirect costs	15,261	129,145	144,406
Capital outlay	17,421	-	17,421
Total expenditures	<u>65,013</u>	<u>384,077</u>	<u>449,090</u>
Excess of revenues over expenses	(16,994)	70,729	53,735
Other financing sources (uses):			
Operating transfers in (out)	<u>70,729</u>	<u>(70,729)</u>	<u>-</u>
Total other financing sources (uses)	<u>70,729</u>	<u>(70,729)</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	53,735	-	53,735
Fund balance, July 1, 1998	<u>14,982</u>	<u>-</u>	<u>14,982</u>
Fund balance, June 30, 1999	<u>\$ 68,717</u>	<u>-</u>	<u>68,717</u>

See notes to general purpose financial statements.



**CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE**

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)
<b>Revenues:</b>						
Grants - federal, state and local	\$ 68,248	48,019	(20,229)	614,235	454,806	(159,429)
<b>Total Revenues</b>	<u>68,248</u>	<u>48,019</u>	<u>(20,229)</u>	<u>614,235</u>	<u>454,806</u>	<u>(159,429)</u>
<b>Expenditures:</b>						
Personnel	14,593	13,049	1,544	167,823	151,082	16,741
Other	46,446	19,282	27,164	243,843	103,850	139,993
Indirect Costs	52,445	15,261	37,184	157,333	129,145	28,188
Capital Outlays	-	17,421	(17,421)	-	-	-
<b>Total Expenditures</b>	<u>113,484</u>	<u>65,013</u>	<u>48,471</u>	<u>568,999</u>	<u>384,077</u>	<u>184,922</u>
<b>Excess of Expenditures Over Revenues</b>	<u>(45,236)</u>	<u>(16,994)</u>	<u>28,242</u>	<u>45,236</u>	<u>70,729</u>	<u>25,493</u>
<b>Other Financing Sources (Uses):</b>						
Operating Transfers-In	45,236	70,729	25,493	-	-	-
Operating Transfers-Out	-	-	-	(45,236)	(70,729)	(25,493)
<b>Total Other Financing Sources</b>	<u>45,236</u>	<u>70,729</u>	<u>25,493</u>	<u>(45,236)</u>	<u>(70,729)</u>	<u>(25,493)</u>
<b>Excess of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>-</u>	<u>53,735</u>	<u>53,735</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, July 1, 1998</b>	<u>14,982</u>	<u>14,982</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, June 30, 1999</b>	<u>\$ 14,982</u>	<u>68,717</u>	<u>53,735</u>	<u>-</u>	<u>-</u>	<u>-</u>

See notes to general purpose financial statements.

# CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

## Notes to the General Purpose Financial Statements

### 1. Summary of Significant Accounting Policies:

#### Reporting entity

The Clark County - Springfield Transportation Coordinating Committee (CCTCC) was organized in 1964 by a resolution of the Clark County Board of Commissioners to initiate and guide activities necessary for a comprehensive transportation plan in the Clark County - Springfield, Ohio metropolitan region. Effectively, the Transportation Coordinating Committee appointed a committee coordinator and staffed the Clark County - Springfield Transportation Coordinating Study. The Committee is the main policy making body which establishes all non-technical policies, reviews staff proposals and approves budgets and work programs.

#### Basis of presentation - fund accounting

The general purpose financial statements have been prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the period when measurable and available to meet obligations incurred during the year. Fund accounting is employed for financial reporting purposes. A description of the fund types and account groups follows:

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 CCTCC. 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 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 assets of CCTCC.

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

#### Basis of reporting

The pyramid approach to governmental financial reporting is used. Under CCTCC'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 group. 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.

#### Inventories

Office supply inventories are carried at cost.

#### Depreciation

Prior to July 1, 1996, depreciation was computed using the straight-line method over five years. Beginning on July 1, 1997, CCTCC ceased recording depreciation due to converting to the governmental reporting model. All capital expenditures are recorded as capital outlays in the general fund as an asset, at cost, in the general fixed asset account group. Depreciation was calculated and included in the indirect cost pool on page 16 for purposes of indirect cost reimbursement only.

#### Deferred revenue

Deferred revenue represents state and local matching funds received in advance. State and local matching funds are recognized as income in the period to which the grant applies.

#### Income taxes

As a governmental entity, CCTCC is not subject to federal, state or local income taxes.

#### Pooled cash

CCTCC's cash balances are held by the Clark County Treasurer. 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.

#### 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.

## 2. Grant Revenue:

CCTCC is under contract with various funding sources including the Federal Highway Administration, the Federal Transportation Administration (FTA) and the Ohio Department of Transportation (ODOT). The City of Springfield, Clark County Engineers and West Central Ohio Port Authority each contribute, annually, \$10,000, \$15,000 and \$5,000, respectively to provide local matching revenues for grant programs.

3. Notes Payable:

CCTCC executed a 360-day note payable to Security National Bank, dated January 2, 1999, in the amount of \$75,000 bearing interest at 4.62%.

4. Budgetary Information:

A budget of estimated cash receipts and disbursements, which approximates accrual information, is submitted to the county budget commission by July 20 of each year, for the period January 1 to December 31 of the following year.

The county budget commission reviews the budget and provides a certificate of estimated resources to the Committee by September 1, stating the projected receipts of the Committee. On or about January 1, this certificate is amended to include any unencumbered balances from the preceding year. Prior to December 31, the Committee must revise its budget so that the total contemplated expenditures during the ensuing fiscal year will not exceed the amount stated in the certificate of estimated resources.

The budget serves as the basis for the annual appropriation. An appropriation measure must be passed by April 1 of each year for the calendar year, and may be amended during the year as new information becomes available. Appropriations may not exceed estimated resources.

Budgetary comparisons for the funds are presented in the financial statements.

5. Indirect Costs:

Fringe benefits, payroll related and general and administrative indirect costs are invoiced at provisional rates. During the audit period the provisional rate was 115%. The financial statements herein report indirect costs at the actual rate determined by audit which was 94.28% of direct labor. A schedule of indirect cost rate is included in this report.

6. Operating Lease:

The Committee, through Clark County, leases office space from the City of Springfield, under an operating lease expiring March 31, 2002, for the sum of \$10,200 per year subject to CPI adjustment payable on a quarterly basis.

Minimum future rental payments under the lease for fiscal years end June 30 are as follows:

2000	10,200
2001	10,340
2002	<u>2,585</u>
	\$ <u>23,125</u>

7. Compensated Absences:

Accumulated vested vacation pay is recorded as a liability on the balance sheet at the employee's current rate of pay. The amount for fiscal year 1999 is \$30,909.

A full-time employee accumulates one and one quarter days of sick pay per month. Twenty-five percent of the sick pay, up to a maximum of 30 days, will be paid upon retirement after five years of service. The compensated amount as of June 30, 1999 is \$15,687.

8. Insurance:

Clark County maintains comprehensive insurance coverage with private carriers for real property, building and contents which covers CCTCC.

9. Contingency:

Under the terms of federal grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount or expenditures which may be disallowed by the grantor cannot be determined at this time, although CCTCC expects such amounts, if any, to be immaterial.

10. Cost Allocation Plan:

A cost allocation plan is prepared annually by CCTCC. The plan, which includes fringe benefit and indirect costs, is used for the purpose of determining provisional allocation rates and is prepared in accordance with the provisions of Federal Management Circular (FMC) 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 provisional rates which are used for billing purposes during the fiscal year. These provisional rates are subject to audit at the end of each fiscal year. If the actual rates are less than the provisional rates, CCTCC must credit any over-billed amounts to the following year's cost pool. Conversely, CCTCC may recover under-billed amounts in the following year's cost pool. 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 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 a cognizant grantor agency. The 1999 fringe benefit costs were allocated at a provisional rate of 60% of the productive direct and indirect labor dollars. The actual fringe benefit cost rate was 48.62%. Per the agreement with ODOT, the provisional rate of 60% was adjusted to the actual rate of 48.62%. The adjustment will be reflected in the following years cost allocation plan.

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 provisional rate approved by a cognizant agency. The 1999 indirect costs were allocated at a provisional rate of 55% of direct labor dollars, including fringe benefits at the start of the year. The actual indirect cost rate was 45.66%. Per the agreement with ODOT, the provisional rate of 55% was adjusted to the actual rate of 45.66%. The adjustment will be reflected in the following years cost allocation plan.

11. Interfund Receivables and Payables:

As of June 30, 1999, there were Interfund Receivables of \$85,215 in the General Fund and Interfund Payables of \$85,215 in the Special Revenue Fund.

12. Defined Benefit Pension Plans:

Public Employees Retirement System

Employees of CCTCC participate in the Public Employees Retirement System of Ohio ("System"), a cost sharing multiple employer public employee retirement system operated by the State. The payroll for employees covered by the system for the year ended June 30, 1999 was \$237,123; the CCTCC's total payroll was \$237,123.

All CCTCC employees are required to participate in the system. Benefits fully vest upon reaching five years of service and are established by State statute. Employees may retire at any age, with 30 years of service, at age 60 with a minimum of 5 years of credited service, and at age 55 with a minimum of 25 years of service. Those individuals retiring with fewer than 30 years of service or less than age 65 receive reduced retirement benefits. Employees are entitled to a retirement benefit, payable monthly for life, equal to 2.1% of their final average salary for each year of credited service up to 30 years and 2.5% of their final average salary for each year of service in excess of 30 years. Final average salary is the employee's average salary over the highest three years of earnings. The maximum benefit is the lesser of 100% of the final average salary or the limits under Internal Revenue Code Section 415. In addition to retirement benefits, the System also provides death and disability benefits.

Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. The Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the fund. 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-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. Plan members are required to contribute 8.5 percent of their annual covered salary and the CCTCC is required to contribute 13.55 percent. CCTCC contribution to the plan for the years ended June 30, 1997, 1998 and 1999 were \$31,723, \$27,989, and \$32,428, respectively.

13. Other Post-Employment Benefits (OPEB):

The Public Employees Retirement System of Ohio provides postemployment 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 the system is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate was 13.55 percent; 4.2 percent was the portion that was used to fund health care for the fiscal year 1999.

Other postemployment benefits are financed through employer contributions and investment earnings there on. 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.

CCTCC's actual contributions for the fiscal year 1999 which were used to fund postemployment benefits were \$1,580.

The actual contribution and the actuarially required contributions amounts are the same. Expenditures for other postemployment benefits during 1999 were \$1,580. As of June 30, 1999, the unaudited estimated net assets available for future other postemployment benefits were \$8,293 million.

**GENERAL FIXED ASSETS ACCOUNT GROUP STATEMENTS**



CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Statement of General Fixed Assets

June 30, 1999

General fixed assets:		
Furniture and equipment, net	\$	<u>65,490</u>
Total general fixed assets	\$	<u>65,490</u>
Investment in general fixed assets:		
General fund	\$	<u>65,490</u>
Total investment in general fixed assets	\$	<u>65,490</u>

See notes to general purpose financial statements.

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Statement of Changes in General Fixed Assets

Year Ended June 30, 1999

	Balance at <u>7/1/98</u>	<u>Additions</u>	<u>Deletions</u>	Balance at <u>6/30/99</u>
Furniture and equipment	\$ 81,589	17,421	-	99,010
Less accumulated depreciation	<u>(33,520)</u>	<u>-</u>	<u>-</u>	<u>(33,520)</u>
Total, net	\$ <u>48,069</u>	<u>17,421</u>	<u>-</u>	<u>65,490</u>

See notes to general purpose financial statements.

**ADDITIONAL INFORMATION**

**CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE**

Supporting Schedule of Revenue and Expenses

Year Ended June 30, 1999

	1	2	3	4	5	6	7	8	9	Total
	CPG/ODOT Grant	FTA 5307 Grant	ODOT Rideshare	OPWC	CMAQ	Westco	STP	Welfare to Work	Local and Unallocated	
<b>Grant revenue:</b>										
Federal funds	\$ 230,563	30,567	-	-	11,344	-	45,434	19,026	-	336,934
State funds	28,820	3,820	14,329	40,000	-	-	-	-	-	86,969
Local funds	28,820	3,820	1,592	11,525	-	28,019	-	4,756	-	78,532
	<u>288,203</u>	<u>38,207</u>	<u>15,921</u>	<u>51,525</u>	<u>11,344</u>	<u>28,019</u>	<u>45,434</u>	<u>23,782</u>	<u>-</u>	<u>502,435</u>
<b>Expenses, direct costs:</b>										
Salaries	95,494	15,766	6,181	18,428	2,169	13,044	-	-	13,049	164,131
Travel	3,734	-	202	46	28	448	-	-	437	4,895
Special supplies and projects	6,701	-	-	-	-	-	38,719	19,026	4,759	69,205
Copies	1,436	111	18	367	3	250	-	-	174	2,359
Telephone and other	40,629	379	383	647	6,650	476	-	-	4,139	53,303
Outside printing	8,376	-	288	27	-	74	-	-	963	9,728
Capital outlay	17,421	-	-	-	-	-	-	-	-	17,421
	<u>173,791</u>	<u>16,256</u>	<u>7,072</u>	<u>19,515</u>	<u>8,850</u>	<u>14,292</u>	<u>38,719</u>	<u>19,026</u>	<u>23,521</u>	<u>321,042</u>
Indirect costs (94.28% of direct salaries)	90,028	14,864	5,827	17,373	2,045	12,297	-	-	12,302	154,736
Eligible expenses charged to grant	<u>263,819</u>	<u>31,120</u>	<u>12,899</u>	<u>36,888</u>	<u>10,895</u>	<u>26,589</u>	<u>38,719</u>	<u>19,026</u>	<u>35,823</u>	<u>475,778</u>
Excess (deficiency) revenue over expenses	\$ <u>24,384</u>	<u>7,087</u>	<u>3,022</u>	<u>14,637</u>	<u>449</u>	<u>1,430</u>	<u>6,715</u>	<u>4,756</u>	<u>(35,823)</u>	<u>26,657</u>

1. Federal Highway Administration/Ohio Department of Transportation Highway Funds.
2. Federal Transit Administration, Section 5307.
3. Ohio Department of Transportation, Rideshare Agreement.
4. Ohio Public Works Commission, District 11 Public Works Integrating Committee.
5. Congestion Mitigation/Air Quality
6. West Central Ohio Port Authority
7. STP Grant
8. Welfare to Work Passthrough grant to Clark County Department of Human Services.

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Indirect Cost Rate

Year Ended June 30, 1999

Indirect salaries and wages:		
Administrative	\$	6,378
Technical		3,583
Clerical		20,544
Holiday		9,706
Bookkeeping		11,822
Sick leave		5,445
Miscellaneous		493
		<u>57,971</u>
Other indirect costs:		
Retirement		30,916
Hospitalization		22,867
Rent		10,375
Postage		4,343
Audit fees		4,261
Telephone		1,390
Printing		458
Copies		1,650
Travel		236
Interest expense		2,878
Dues and subscriptions		2,735
Life insurance		202
Dental insurance		1,197
Medicare		1,601
CORSA insurance		1,134
Workers compensation		3,099
Tuition and school		3,349
Miscellaneous		104
		<u>92,795</u>
Indirect Cost Pool		150,766
Depreciation		<u>3,970</u>
Total Indirect Cost Pool	\$	<u>154,736</u>
Divided by Direct Labor	\$	<u>164,131</u>
Indirect Cost Rate		<u>94.28%</u>

**CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE**

Board of Directors

June 30, 1999

Toni Keller	John Klosterman
John Sessler	Tim Gothard
Marjorie Travis	Herbert Greer
Sarah Wildman	John Baird
Stephen Brookover	Nancy Pence
Leonard Hartoog	James Sheehan
Robert Warren	Tom Waddle
Sheriff Gene Kelly	Elmer Beard
James Caplinger	Martin Mahoney
John Detrick	Paul Wilson
Tom Junk	William Harrison
Ron Lyons	Roger Tackett
Edwin Hoppes	Dan Martin
Bob McKie	Bruce Smith
Bill George	

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Schedule of Federal Award Expenditures

Year Ended June 30, 1999

<u>Federal Grantor/Pass - Through Grantor/Program Title</u>	<u>Pass-Through Entity Number</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Federal Grant Revenue</u>	<u>Federal Grant Expenditure</u>	<u>Questioned Costs</u>
<u>Federal Highway Administration</u> Passed through Ohio Department of Transportation: Consolidated planning grant	(1)	20.205	\$ 230,563	230,563	None
Congestion Mitigation/Air Quality	(1)	20.205	11,344	10,895	None
STP Surface Transportation Program	(1)	20.205	45,434	38,719	None
			<u>287,341</u>	<u>280,177</u>	
<u>Federal Transit Administration</u> Passed through City of Springfield: Planning grant, FTA Section 5307	(1)	20.507	30,567	30,567	None
Passed through Ohio Department of Transportation: Welfare to Work Program, FTA Section 5313	(1)	20.515	19,026	19,026	None
			<u>49,593</u>	<u>49,593</u>	
			\$ <u>336,934</u>	<u>329,770</u>	

(1) Passthrough: number not available.

This schedule was prepared using the accrual basis method of accounting.

## **CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE**

### Notes to the Schedule of Federal Awards Expenditures

- Note 1. Some federal financial assistance programs require CCTCC 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.
- Note 2. 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 3. The Welfare to Work program federal assistance funds were received from the Employment and Training Administration through the Ohio Department of Transportation and reported under CFDA number 20.515. These funds were passed-through to the Clark County Department of Human Services to help move hard-to-employ welfare recipients into lasting unsubsidized jobs and achieve self sufficiency.



**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 and Members  
Clark County - Springfield Transportation Coordinating Committee

We have audited the general purpose financial statements of the Clark County - Springfield Transportation Coordinating Committee as of and for the year ended June 30, 1999, and have issued our report thereon dated February 10, 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 Clark County - Springfield Transportation Coordinating Committee'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 instance of noncompliance that is required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Clark County - Springfield Transportation Coordinating Committee'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. However, we noted certain matters involving control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design and operation of the internal control over financial reporting that, in our judgement, could adversely affect Clark County - Springfield Transportation Coordinating Committee's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as item number I.

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. 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 reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described in above is not a material weakness.

This report is intended solely for the information and use of the Board of Trustees, management, others within the organization, 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  
February 10, 2000

**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  
Clark County - Springfield Transportation Coordinating Committee

Compliance

We have audited the compliance of the Clark County - Springfield Transportation Coordinating Committee 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 its major federal program for the year ended June 30, 1999. The Clark County - Springfield Transportation Coordinating Committee's major federal program is 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 its major federal program is the responsibility of Clark County - Springfield Transportation Coordinating Committee's management. Our responsibility is to express an opinion on Clark County - Springfield Transportation Coordinating Committee'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 Clark County - Springfield Transportation Coordinating Committee'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 of Clark County - Springfield Transportation Coordinating Committee's compliance with those requirements.

In our opinion, Clark County - Springfield Transportation Coordinating Committee complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 1999.

Internal Control Over Compliance

The management of Clark County - Springfield Transportation Coordinating Committee 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 Clark County - Springfield Transportation Coordinating Committee'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.

This report is intended solely for the information and use of the Board of Trustees, management, others within the organization, 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, Dackett & Co.*  
Springfield, Ohio  
February 10, 2000

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

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE  
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)?	Yes
(d)(1)(iii)	Was there any reported noncompliance 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 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

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

Findings No. 1: During 1999, CCTCC encountered problems with its software conversion that prohibited the preparation of financial information necessary for a timely audit. Management believes this was an isolated incidence and has implemented controls to prevent occurrence of such events in the future. Due to that fact and the auditors familiarity with the client, this finding is included as a reportable condition.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Findings: None

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

Clark County - Springfield Transportation Coordinating Committee  
June 30, 1999

Prior Audit Findings:

None



**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

**CLARK COUNTY - SRPINGFIELD TRANSPORTATION COORDINATING  
COMMITTEE**

**CLARK 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: JUNE 13, 2000