

**MIAMI VALLEY REGIONAL
PLANNING COMMISSION**

General Purpose Financial Statements

June 30, 2001

with

Independent Auditors' Report



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street, 1st Floor
Columbus, Ohio 43215
Telephone 614-466-4514
800-282-0370
Facsimile 614-728-7398

To the Members and 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, 2000 to June 30, 2001. 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

December 19, 2001

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For the Fiscal Year Ended June 30, 2001

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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, 2001, 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2001, 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 19, 2001 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 and F are presented for purposes of additional analysis only. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements.

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

Clark, Schaefer & Hockett P.C.

Springfield, Ohio
September 19, 2001

GENERAL PURPOSE FINANCIAL STATEMENTS

Miami Valley Regional Planning Commission

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

As of June 30, 2001, with Comparative Totals for 2000

	Governmental Fund Types		Account Groups		Totals (Memorandum Only)	
	General Fund	Special Revenue Fund	General Fixed Assets	General Long Term Obligations	2001	2000
ASSETS and OTHER DEBITS						
Cash	\$ 1,536,510	\$ 120,889	\$ -	\$ -	\$ 1,657,399	\$ 1,480,932
Accounts Receivable	521	-	-	-	521	616
Grants Receivable	17,089	830,440	-	-	847,529	803,145
Due From Special Revenue Fund	830,440	-	-	-	830,440	787,231
Prepaid Expenses	6,455	-	-	-	6,455	8,404
Amount to be Provided	-	-	-	268,562	268,562	274,554
Fixed Assets	-	-	632,039	-	632,039	629,072
Total Assets and Other Debits	\$ 2,391,015	\$ 951,329	\$ 632,039	\$ 268,562	\$ 4,242,945	\$ 3,983,954
LIABILITIES						
Accounts Payable	\$ 420,085	\$ -	\$ -	\$ -	\$ 420,085	\$ 267,993
Accrued Personnel Costs	144,628	-	-	268,562	413,190	422,537
Due to General Fund	-	830,440	-	-	830,440	787,231
Deferred Revenues	76,702	120,889	-	-	197,591	209,170
Total Liabilities	641,415	951,329	-	268,562	1,861,306	1,686,931
EQUITY and OTHER CREDITS						
Investment in General Fixed Assets	-	-	632,039	-	632,039	629,072
Designated For:						
Carryover Grant Matching	30,649	-	-	-	30,649	32,888
Future Year's Operation	211,926	-	-	-	211,926	209,755
Undesignated Fund Balance	1,507,025	-	-	-	1,507,025	1,425,508
Total Fund Balance	1,749,600	-	632,039	-	2,381,639	2,297,023
Total Liabilities, Equity and Other Credits	\$ 2,391,015	\$ 951,329	\$ 632,039	\$ 268,562	\$ 4,242,945	\$ 3,983,954

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, 2001, with Comparative Totals for 2000

	Governmental Fund Types		Totals (Memorandum Only)	
	General Fund	Special Revenue Fund	2001	2000
Revenues:				
Grantor Agency	\$ 72,273	\$ 4,025,458	\$ 4,097,731	\$ 3,657,943
Other	28,732	105,838	134,570	161,462
Membership Dues and Assessments	423,851	-	423,851	419,510
Total Revenues	<u>524,856</u>	<u>4,131,296</u>	<u>4,656,152</u>	<u>4,238,915</u>
Expenditures:				
Personnel	1,047,984	982,777	2,030,761	1,970,553
Contractual	32,245	2,297,453	2,329,698	2,057,090
Other	223,004	436,053	659,057	544,460
Indirect Costs	88,307	587,799	676,106	644,152
Capital Outlays	37,115	-	37,115	66,179
Total Expenditures	<u>1,428,655</u>	<u>4,304,082</u>	<u>5,732,737</u>	<u>5,282,434</u>
Excess of Expenditures Over Revenues	<u>(903,799)</u>	<u>(172,786)</u>	<u>(1,076,585)</u>	<u>(1,043,519)</u>
Other Financing Sources (Uses):				
Operating Transfers-In	-	172,786	172,786	190,336
Operating Transfers-Out	(172,786)	-	(172,786)	(190,338)
Cost Allocation Plan Recoveries	1,158,234	-	1,158,234	1,110,372
Total Other Financing Sources	<u>985,448</u>	<u>172,786</u>	<u>1,158,234</u>	<u>1,110,370</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	81,649	-	81,649	66,851
Fund Balance, July 1	<u>1,667,951</u>	<u>-</u>	<u>1,667,951</u>	<u>1,601,100</u>
Fund Balance, June 30	<u>\$ 1,749,600</u>	<u>\$ -</u>	<u>\$ 1,749,600</u>	<u>\$ 1,667,951</u>

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, 2001

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Grantor Agency	\$ 66,304	\$ 72,273	\$ 5,969	\$ 5,186,541	\$ 4,025,458	\$ (1,161,083)
Other	55,560	28,732	(26,828)	143,908	105,838	(38,070)
Membership Dues and Assessments	423,529	423,851	322	-	-	-
Total Revenues	<u>545,393</u>	<u>524,856</u>	<u>(20,537)</u>	<u>5,330,449</u>	<u>4,131,296</u>	<u>(1,199,153)</u>
Expenditures:						
Personnel	1,213,558	1,047,984	165,574	1,049,464	982,777	66,687
Contractual	58,825	32,245	26,580	3,376,538	2,297,453	1,079,085
Other	287,660	223,004	64,656	447,314	436,053	11,261
Indirect Costs	131,808	88,307	43,501	650,672	587,799	62,873
Capital Outlays	98,000	37,115	60,885	3,000	-	3,000
Total Expenditures	<u>1,789,851</u>	<u>1,428,655</u>	<u>361,196</u>	<u>5,526,988</u>	<u>4,304,082</u>	<u>1,222,906</u>
Excess of Expenditures Over Revenues	<u>(1,244,458)</u>	<u>(903,799)</u>	<u>340,659</u>	<u>(196,539)</u>	<u>(172,786)</u>	<u>23,753</u>
Other Financing Sources (Uses):						
Operating Transfers-In	-	-	-	196,539	172,786	(23,753)
Operating Transfers-Out	(196,539)	(172,786)	23,753	-	-	-
Cost Allocation Plan Recoveries	1,330,738	1,158,234	(172,504)	-	-	-
Total Other Financing Sources	<u>1,134,199</u>	<u>985,448</u>	<u>(148,751)</u>	<u>196,539</u>	<u>172,786</u>	<u>(23,753)</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	<u>(110,259)</u>	<u>81,649</u>	<u>191,908</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, July 1, 2000	<u>1,667,951</u>	<u>1,667,951</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2001	<u>\$ 1,557,692</u>	<u>\$ 1,749,600</u>	<u>\$ 191,908</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2001

NOTE 1 ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Organization

The Miami Valley Regional Planning Commission (MVRPC) was created in 1964 by authority granted under the Ohio Revised Code. MVRPC is a regional planning agency composed of representatives from 50 political subdivisions and 14 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, 2001

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 2001 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 \$253,816 and \$170,035, 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, 2001. The amounts available for completing grant objectives for these grant programs are summarized below by funding type.

<u>Type</u>	<u>Amount</u>
Federal Grants	\$ 2,120,596
Other Grants and Contracts	\$ 368,504

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, 2001 there were three 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 2001 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, 2001

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 accounting principles generally accepted in the United States of America. 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 accounting principles generally accepted in the United States of America 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, 2000 is as follows:

<u>Fiscal Year Ended</u>	<u>Office Space</u>
2001	103,289
2002	106,936
2003	109,366
2004	55,290

Total rental expense for the year ended June 30, 2001, was \$107,904.

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 oversight 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, 2001

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 oversight agency for approval. If the actual rates are less than the adjusted provisional rates, MVRPC must refund any over-billed amounts to the various 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 2001

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 oversight agency. The 2001 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 45.34%. 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 provisional rate approved by the oversight agency. The 2001 indirect costs were allocated at a provisional rate of 62% of direct labor dollars, including fringe benefits. The actual indirect cost rate was 59.81%. 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, 2001 there was an Interfund Receivable of \$830,440 in the General Fund and an Interfund Payable of \$830,440 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, 2001

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 Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20% for state and local government divisions. The Ohio Revised Code provides statutory authority for employee and employer contributions. Plan members are required to contribute 8.5% of their annual covered salary and the Commission's contribution rate for 2000 was 10.84% of covered payroll. The Commission's required contributions for the periods ended June 30, 2001, 2000, and 1999 were \$133,490, \$160,413 and \$144,907, respectively.

NOTE 8 OTHER POST-EMPLOYMENT BENEFITS

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

The PERS of Ohio provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. 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 for employer contributions. The employer contribution rate was rolled back for the year 2000. For local government employer units the rate was 10.84% of covered payroll; 4.30% was the portion that was used to fund health care for the year.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS.

Actuarial Review: The following assumptions and calculations were based on the System's latest Actuarial Review as of December 31, 1999.

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

Assets Valuation Method: All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach, assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets.

Miami Valley Regional Planning Commission

Notes to the General Purpose Financial Statements
June 30, 2001

NOTE 8 OTHER POST-EMPLOYMENT BENEFITS cont'd

Investment Return: The investment assumption rate for 1999 was 7.75%.

Active Employee Total Payroll: An annual increase of 4.75% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.1%.

Health Care: Health care costs were assumed to increase 4.75% annually.

The OPEB's are advance-funded on an actuarially determined basis. The number of active contributing participants was 401,339. The portion of Organization's contributions that were used to fund postemployment benefits was \$52,955. \$10,805.5 million represents the actuarial value of the Retirement System's net assets available for OPEB at December 31, 1999. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively.

The Retirement Board enacted a temporary employer contribution rate rollback for calendar year 2000. The decision to rollback rates was based on the June 30, 1998 actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate roll back was 20% for both state and local government divisions. The Board reallocated employer contributions from 4.20% to 4.30% at the beginning of the year to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

NOTE 9 GENERAL FIXED ASSETS

A summary of changes in general fixed assets during fiscal year 2001 follows:

	<u>Balance at June 30, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2001</u>
Furniture and Fixtures	\$ 121,828	-	-	\$121,828
Equipment	392,077	37,115	34,148	395,044
Leasehold Improvements	<u>115,167</u>	<u>-</u>	<u>-</u>	<u>115,167</u>
Total	<u>\$ 629,072</u>	<u>37,115</u>	<u>34,148</u>	<u>\$ 632,039</u>

NOTE 10 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, 2001:

Amount accrued at June 30, 2000	\$ 274,554
FY 2001 amount	<u>(5,992)</u>
Amount accrued at June 30, 2001	<u>\$ 268,562</u>

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

Miami Valley Regional Planning Commission

Notes to the General Purpose Financial Statements
June 30, 2001

NOTE 11 PROPERTY AND INSURANCE

The Commission is exposed to various risk of loss related to torts, theft of damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. During fiscal year 2001, the Commission contracted with The Hartford Insurance Company for the following insurance coverage:

Business personal property	\$ 339,300
Computer equipment	203,000
Comprehensive general liability	1,000,000
Valuable papers	250,000
Business Auto coverage	1,000,000

Settled claims have not exceeded this commercial coverage in any of the past three years, and there has been no significant reduction in coverage from the prior fiscal year.

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, 2001

	Transportation Programs	Water Quality 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	\$ 1,781,302	\$ 269,835	\$ 1,439,980	\$ 534,341	\$ 4,025,458
Other	105,838	-	-	-	105,838
Total Revenues	<u>1,887,140</u>	<u>269,835</u>	<u>1,439,980</u>	<u>534,341</u>	<u>4,131,296</u>
Expenditures:					
Personnel	786,931	115,713	80,133	-	982,777
Contractual	304,513	115,959	1,342,640	534,341	2,297,453
Other	430,880	2,874	2,299	-	436,053
Indirect Costs	470,663	69,208	47,928	-	587,799
Capital Outlays	-	-	-	-	-
Total Expenditures	<u>1,992,987</u>	<u>303,754</u>	<u>1,473,000</u>	<u>534,341</u>	<u>4,304,082</u>
Excess of Expenditures Over Revenues	<u>(105,847)</u>	<u>(33,919)</u>	<u>(33,020)</u>	<u>-</u>	<u>(172,786)</u>
Other Financing Sources (Uses):					
Operating Transfers-In	105,847	33,919	33,020	-	172,786
Fund Balance - July 1, 2000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - June 30, 2001	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Miami Valley Regional Planning Commission

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

Year Ended June 30, 2001

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

	Consolidated Transportation Planning		Regional OZONE Action Program	
	FY 2001	FY 2000	CY 2001	CY 2000
Revenues:				
Grantor Agency	\$ 820,584	\$ 26,118	\$ 115,103	\$ 153,963
Other	102,573	3,265	-	-
Total Revenues	<u>923,157</u>	<u>29,383</u>	<u>115,103</u>	<u>153,963</u>
Expenditures:				
Personnel	570,109	-	23,565	24,928
Contractual	60,874	32,649	-	5,000
Other	53,766	-	77,444	109,126
Indirect Costs	340,982	-	14,094	14,909
Total Expenditures	<u>1,025,731</u>	<u>32,649</u>	<u>115,103</u>	<u>153,963</u>
Excess of Expenditures Over Revenues	<u>(102,573)</u>	<u>(3,266)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):				
Operating Transfers-In	102,573	3,266	-	-
Fund Balance - July 1, 2000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - June 30, 2001	<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, 2001

	Federal Highway Administration (FHWA)/ Ohio Department of Transportation (ODOT)				
	Rideshare	ITS Nutter Center	IR75 Bridge Reconst PR CY 2000	IR75 Bridge Reconst PR CY 2001	North South Transportation Initiative
Revenues:					
Grantor Agency	\$ 209,645	\$ 47,492	\$ 22,421	\$ 83,805	\$ 78,656
Other	-	-	-	-	-
Total Revenues	<u>209,645</u>	<u>47,492</u>	<u>22,421</u>	<u>83,805</u>	<u>78,656</u>
Expenditures:					
Personnel	78,130	-	-	-	45,339
Contractual	7,000	47,492	-	-	-
Other	77,785	-	22,429	83,805	6,200
Indirect Costs	46,730	-	-	-	27,117
Total Expenditures	<u>209,645</u>	<u>47,492</u>	<u>22,429</u>	<u>83,805</u>	<u>78,656</u>
Excess of Expenditures Over Revenues	<u>-</u>	<u>-</u>	<u>(8)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):					
Operating Transfers-In	-	-	8	-	-
Fund Balance - July 1, 2000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - June 30, 2001	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Miami Valley Regional Planning Commission

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

Year Ended June 30, 2001

	Federal Transit Admin <u>MIS for Dayton Light Rail OH-03-0173</u>	Dept of Interior Nat'l Park Service <u>Dayton Aviation Heritage Park Transportation</u>	<u>Total</u>
Revenues:			
Grantor Agency	\$ 1,854	\$ 221,661	\$ 1,781,302
Other	-	-	105,838
Total Revenues	<u>1,854</u>	<u>221,661</u>	<u>1,887,140</u>
Expenditures:			
Personnel	-	44,861	786,931
Contractual	1,854	149,644	304,513
Other	-	325	430,880
Indirect Costs	-	26,831	470,663
Total Expenditures	<u>1,854</u>	<u>221,661</u>	<u>1,992,987</u>
Excess of Expenditures Over Revenues	<u>-</u>	<u>-</u>	<u>(105,847)</u>
Other Financing Sources (Uses):			
Operating Transfers-In	-	-	105,847
Fund Balance - July 1, 2000	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - June 30, 2001	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Miami Valley Regional Planning Commission

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

Year Ended June 30, 2001

	U.S. Environmental Protection Agency		Ohio General	Total
	Ohio Environmental Protection Agency		Revenue Grant	
	Water Quality Mgmt FY2001 604(b)	EMPACT R 827091-01-0	Water Quality Planning Support	
Revenues:				
Grantor Agency	\$ 50,879	\$ 132,291	\$ 86,665	269,835
Other	-	-	-	0
Total Revenues	<u>50,879</u>	<u>132,291</u>	<u>86,665</u>	<u>269,835</u>
Expenditures:				
Personnel	51,881	10,134	53,698	115,713
Contractual	-	115,959	-	115,959
Other	1,887	136	851	2,874
Indirect Costs	31,030	6,062	32,116	69,208
Capital Outlays				
Total Expenditures	<u>84,798</u>	<u>132,291</u>	<u>86,665</u>	<u>303,754</u>
Excess of Expenditures Over Revenues	<u>(33,919)</u>	<u>-</u>	<u>-</u>	<u>(33,919)</u>
Other Financing Sources (Uses):				
Operating Transfers-In	33,919	-	-	33,919
Fund Balance - July 1, 2000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - June 30, 2001	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

Miami Valley Regional Planning Commission

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

Year Ended June 30, 2001

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

	Anti-Narcotics Administrative		Anti-Narcotics Block Grants			
	99-DG- ADM-7525	00-DG- ADM-7525	FFY 99 0997	FFY 00 0907	FFY 98 0987	
Revenues:						
Grantor Agency	\$ 36,067	\$ 38,343	\$ 476,811	\$ 248,212	\$ 60,000	
Other	-	-	-	-	-	-
Total Revenues	<u>36,067</u>	<u>38,343</u>	<u>476,811</u>	<u>248,212</u>	<u>60,000</u>	<u>-</u>
Expenditures:						
Personnel	29,816	31,206	-	-	-	-
Contractual	-	-	476,811	248,212	60,000	-
Other	739	1,254	-	-	-	-
Indirect Costs	17,833	18,664	-	-	-	-
Capital Outlays						
Total Expenditures	<u>48,388</u>	<u>51,124</u>	<u>476,811</u>	<u>248,212</u>	<u>60,000</u>	<u>-</u>
Excess of Expenditures Over Revenues	<u>(12,321)</u>	<u>(12,781)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):						
Operating Transfers-In	12,321	12,781	-	-	-	-
Fund Balance - July 1, 2000	-	-	-	-	-	-
Fund Balance - June 30, 2001	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Miami Valley Regional Planning Commission

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

Year Ended June 30, 2001

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

	Juvenile Justice Administrative	Juvenile Justice Block Grants				
	99-JJ- C01-0224	FFY 99 0909	FFY 99 0995	FFY 98 0985	FFY 98 Title V 0986	FFY 99 Title V 0996
Revenues:						
Grantor Agency	\$ 7,742	\$ 98,355	\$ 93,630	\$ 4,178	\$ 21,070	\$ 13,161
Other	-	-	-	-	-	-
Total Revenues	<u>7,742</u>	<u>98,355</u>	<u>93,630</u>	<u>4,178</u>	<u>21,070</u>	<u>13,161</u>
Expenditures:						
Personnel	9,754	-	-	-	-	-
Contractual	-	98,355	93,630	4,178	21,070	13,161
Other	11	-	-	-	-	-
Indirect Costs	5,834	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-
Total Expenditures	<u>15,599</u>	<u>98,355</u>	<u>93,630</u>	<u>4,178</u>	<u>21,070</u>	<u>13,161</u>
Excess of Expenditures Over Revenues	<u>(7,857)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):						
Operating Transfers-In	7,857	-	-	-	-	-
Fund Balance - July 1, 2000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - June 30, 2001	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Miami Valley Regional Planning Commission

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

Year Ended June 30, 2001

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

	Stop Violence Against Women		Block Grants			Total
	Administrative		FFY 99 0998	FFY 98 0988	FFY 00 0908	
	99-WF VAW-8901	00-WF VAW-8901				
Revenues:						
Grantor Agency	\$ 9,232	\$ 5,956	\$ 254,996	\$ 30,630	\$ 41,597	\$ 1,439,980
Other	-	-	-	-	-	-
Total Revenues	9,232	5,956	254,996	30,630	41,597	1,439,980
Expenditures:						
Personnel	5,633	3,724	-	-	-	80,133
Contractual	-	-	254,996	30,630	41,597	1,342,640
Other	291	4	-	-	-	2,299
Indirect Costs	3,369	2,228	-	-	-	47,928
Total Expenditures	9,293	5,956	254,996	30,630	41,597	1,473,000
Excess of Expenditures Over Revenues	(61)	-	-	-	-	(33,020)
Other Financing Sources (Uses):						
Operating Transfers-In	61	-	-	-	-	33,020
Fund Balance - July 1, 2000	-	-	-	-	-	-
Fund Balance - June 30, 2001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Miami Valley Regional Planning Commission

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

Year Ended June 30, 2001

	Montgomery County <u>Ortho-Photography</u>	<u>Total</u>
Revenues:		
Grantor Agency	534,341	\$ 534,341
Other	-	-
Total Revenues	<u>534,341</u>	<u>534,341</u>
Expenditures:		
Personnel	-	-
Contractual	534,341	534,341
Other	-	-
Indirect Costs	-	-
Total Expenditures	<u>534,341</u>	<u>534,341</u>
Excess of Expenditures Over Revenues	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):		
Operating Transfers-In	-	-
Fund Balance, July 1, 2000	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2001	<u>\$ -</u>	<u>\$ -</u>

GENERAL FIXED ASSETS ACCOUNT GROUP STATEMENTS

MISCELLANEOUS INFORMATION

Miami Valley Regional Planning Commission

Statement of General Fixed Assets

June 30, 2001

General Fixed Assets	
Furniture and Fixtures	\$ 121,828
Equipment	395,044
Leasehold Improvements	115,167
Total General Fixed Assets	<u>\$ 632,039</u>
Investment in General Fixed Assets	
General Fund	\$ 592,230
Special Revenue Funds	39,809
Total Investment in General Fixed Assets	<u>\$ 632,039</u>

Miami Valley Regional Planning Commission
Statement of Changes in General Fixed Assets
Year Ended June 30, 2001

	<u>Balances at 7/1/00</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances at 6/30/01</u>
Furniture and Fixtures	\$ 121,828	-		\$ 121,828
Equipment	392,077	37,115	34,148	395,044
Leasehold Improvements	115,167	-	-	115,167
Total	<u>\$ 629,072</u>	<u>37,115</u>	<u>34,148</u>	<u>\$ 632,039</u>

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, 2001

Fringe Benefit Cost Pool Charges:	
Public Employees Retirement System Contributions	\$ 133,490
Health Insurance Premiums	138,868
Life Insurance Premiums	1,938
Workers' Compensation Premiums	7,842
Unemployment Insurance	351
F.I.C.A. (Medicare) Expenses	13,042
Sick Leave Pay	40,196
Holiday Pay	51,097
Vacation, Personal and Other Leave	92,216
Retirement Pay	3,040
Other Fringe Benefit Costs	-
Total Fringe Benefit Cost Pool Charges	<u>\$ 482,080</u>

Fringe Benefit Cost Rate Base:	
Salaries	<u>\$ 1,130,423</u>

Final Fringe Benefit Cost Rate Computation:	
Total Fringe Benefit Cost Pool Charges	<u>\$ 482,080</u>
Divided By: Total Fringe Benefit Cost Rate Base	1,063,363
Equals - Final Fringe Benefit Cost Rate	<u>45.34%</u>

Current Year's Cost Recovery Comparison:	
Fringe Benefit Costs Recovered	\$ 482,128
Total Fringe Benefit Cost Pool Charges	<u>482,080</u>
Over (Under) Recovered Costs	<u>\$ 48</u>

Miami Valley Regional Planning Commission

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

Year Ended June 30, 2001

Indirect Cost Pool Charges:

Salaries	\$ 284,515
Allocated Fringe Benefits	128,999
Contractual Services	32,011
Communication and Supplies	47,921
Rents and Rentals	101,336
Travel	1,781
Maintenance and Repairs	12,697
Other Costs	15,732
Allowance for Depreciation	51,139
Total Indirect Costs	<u>\$ 676,131</u>

Indirect Cost Rate Base:

Direct Salaries	\$ 777,778
Allocated Fringe Benefits 45.34%	<u>352,645</u>
Total Indirect Cost Rate Base	<u><u>\$ 1,130,423</u></u>

Final Indirect Cost Rate Computation:

Total Indirect Cost Pool Charges	<u>\$ 676,131</u>
Divided By: Total Indirect Cost Rate Base	<u>\$ 1,130,423</u>
Equals - Final Indirect Cost Rate	<u><u>59.81%</u></u>

Current Year's Cost Recovery Comparison:

Indirect Cost Recovered	\$ 676,105
Total Indirect Costs	<u>676,131</u>
Over (Under) Recovered Costs	<u><u>\$ (26)</u></u>

Miami Valley Regional Planning Commission

Schedule of Revenues and Expenditures by Program

Year Ended June 30, 2001

	<u>Transportation Programs</u>	<u>Environmental Programs</u>	<u>Criminal Justice Programs</u>	<u>Community Services Programs</u>	<u>Total</u>
Revenues:					
Federal Grants	\$ 1,791,788	\$ 183,170	\$ 1,439,980	\$ -	\$ 3,414,938
Other Grants & Contracts	-	89,549	-	592,781	682,330
Other Matching	105,838	-	-	-	105,838
Misc Sales & Receipts	-	-	-	3,959	3,959
Total Revenues	<u>1,897,626</u>	<u>272,719</u>	<u>1,439,980</u>	<u>596,740</u>	<u>4,207,065</u>
Other Financing Sources (Uses):					
Operating Transfers-In	105,847	62,165	39,069	146,858	353,939
Operating Transfers-Out	-	-	-	-	-
Total Other Financing Sources	<u>105,847</u>	<u>62,165</u>	<u>39,069</u>	<u>146,858</u>	<u>353,939</u>
Total Revenues & Other Sources	<u>\$ 2,003,473</u>	<u>\$ 334,884</u>	<u>\$ 1,479,049</u>	<u>\$ 743,598</u>	<u>\$ 4,561,004</u>
Expenditures:					
Personnel	\$ 786,931	\$ 131,956	\$ 83,918	\$ 127,617	\$ 1,130,422
Contractual	304,513	115,959	1,342,640	534,575	2,297,687
Other	441,366	8,046	2,299	5,078	456,789
Indirect Costs	470,663	78,923	50,191	76,328	676,105
Total Expenditures	<u>\$ 2,003,473</u>	<u>\$ 334,884</u>	<u>\$ 1,479,048</u>	<u>\$ 743,598</u>	<u>\$ 4,561,003</u>

Miami Valley Regional Planning Commission

Schedule of Revenues and Expenditures - Federal Transit Administration and
Federal Highway Administration/Ohio Department of Transportation -
Fiscal Year 2001 Transportation Planning Work Program Elements

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	
\$ 67,127.61	\$ 54,756.10	\$ 265,255.77	\$ 216,130.59	\$ 73,414.76	\$ 122,123.52	\$ 21,775.72	\$ 820,584.07
8,391.20	6,844.50	33,156.99	27,016.37	9,176.86	15,265.29	2,722.00	102,573.21
75,518.81	61,600.60	298,412.76	243,146.96	82,591.62	137,388.81	24,497.72	923,157.28
8,391.14	6,844.52	33,156.96	27,016.28	9,176.84	15,265.40	2,721.92	102,573.06
\$ 83,909.95	\$ 68,445.12	\$ 331,569.72	\$ 270,163.24	\$ 91,768.46	\$ 152,654.21	\$ 27,219.64	\$ 1,025,730.34
Revenues:							
Federal Transit Administration / Federal Highway Administration CPG Grant							
Ohio Dept. of Transportation Match to CPG Grant							
Total Revenues							
Other Financing Sources:							
Operating Transfers-In							
Total Revenues and Other Sources							
\$ 35,509.09	\$ 28,639.79	\$ 122,206.25	\$ 104,918.50	\$ 35,251.40	\$ 63,611.73	\$ 2,122.00	\$ 392,258.76
16,099.81	12,985.28	55,408.31	47,570.05	15,982.98	28,841.56	962.11	177,850.10
1,433.76	1,924.09	40,296.00		615.77		19,961.90	62,797.76
30,867.29	24,895.96	7,427.89	26,471.28	9,275.02	4,904.61	2,329.02	51,841.58
\$ 83,909.95	\$ 68,445.12	\$ 331,569.72	\$ 270,163.24	\$ 91,768.46	\$ 152,654.21	\$ 27,219.64	\$ 1,025,730.34
Expenditures:							
Salaries							
Fringe Benefits							
Contract Services							
Other							
Indirect Costs							
Total Expenditures							

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, 2001, and have issued our report thereon dated September 19, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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, Schoepf & Kott & Co.

Springfield, Ohio
September 19, 2001

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, 2001. 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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, 2001.

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, 2001, and have issued our report thereon dated September 19, 2001. 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.



Springfield, Ohio
September 19, 2001

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

Year Ended June 30, 2001

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	Total Federal Share	Unexpended Program Amount 07/01/2000	Federal Share of Expenditures	MV/PC Matching Expen- ditures	Other Matching Expen- ditures	Unexpended Program Amount 06/30/2001
Department of Justice									
Pass-Through, Office of Criminal Justice Services									
	16.523	99-JB-RPU-0909	\$ 111,112	\$ 100,000	\$ 100,000	\$ 98,355	\$ -	\$ 1,645	-
	16.540	99-JJ-C01-0224	\$ 30,000	\$ 15,000	\$ 15,484	\$ 7,742	\$ 7,742	\$ -	\$ -
	16.540	99-JV-RPU-0996	161,178	107,452	107,452	13,161	-	-	94,291
	16.540	98-JV-RPU-0986	85,800	57,200	48,749	21,070	-	27,679	-
	16.540	99-JJ-RPU-0995	143,642	143,642	93,641	93,630	-	11	-
	16.540	98-JJ-RPU-0985	158,311	158,311	4,178	4,178	-	-	-
Subtotal Juvenile Justice			93,333	70,000	269,504	139,781	7,742	27,690	94,291
	16.579	00-DG-ADM-7525	93,333	70,000	93,333	38,343	12,781	-	42,209
	16.579	99-DG-ADM-7525	93,333	70,000	48,089	36,067	12,022	-	-
	16.579	00-DG-RPU-0907	1,248,580	936,436	936,436	248,212	-	-	688,224
	16.579	99-DG-RPU-0997	1,130,897	848,173	558,146	476,810	-	-	81,336
	16.579	98-DG-RPU-0987	1,100,503	825,377	60,000	60,000	-	-	-
Subtotal Byrne Memorial			1,696,004	859,432	1,696,004	859,432	24,803	-	811,769
	16.588	00-WF-VAW-8901	17,000	17,000	17,000	5,956	-	-	11,044
	16.588	99-WF-VAW-8901	17,000	17,000	9,232	9,232	-	-	-
	16.588	00-WF-RPU-0908	365,567	311,967	311,967	41,597	-	-	270,370
	16.588	99-WF-RPU-0998	349,088	298,175	257,175	254,996	-	-	2,179
	16.588	98-WF-RPU-0988	402,457	341,075	30,703	30,630	-	73	-
Subtotal Violence Against Women			626,077	342,411	626,077	342,411	-	73	283,593
Total Department of Justice			\$ 2,691,585	\$ 1,439,979	\$ 1,439,979	\$ 32,545	\$ -	\$ 29,408	\$ 1,189,653
Department of Interior									
National Park Service									
15.914	CA6295A0002		\$ 250,000	\$ 250,000	250,000	221,661	-	-	28,339
Total Department of Interior			Exhibit J	Exhibit J	\$ 250,000	\$ 221,661	\$ -	\$ -	\$ 28,339

Miami Valley Regional Planning Commission
Schedule of Federal Awards Expenditures

Year Ended June 30, 2001

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	Total Federal Share	Unexpended Program Amount 07/01/2000	Federal Share of Expenditures	MVRPC Matching Expen- ditures	Other Matching Expen- ditures	Unexpended Program Amount 06/30/2001
Environmental Protection Agency									
Consolidated Research	66.500	R 827091-01-0	\$ 475,000	\$ 475,000	\$ 143,052	\$ 132,291	\$ -	\$ -	\$ 10,761
Pass-Through, Ohio Environmental Protection Agency									
Water Quality Management	66.454	604(b) FY 2001	84,798	50,879	84,798	50,879	33,919	-	-
Total Environmental Protection Agency					227,850	183,170	33,919	-	10,761
Department of Transportation									
Federal Transit Administration									
Section 5309 New Start	20.500	OH-03-0173-00	\$ 992,550	\$ 992,550	\$ 114,401	\$ 1,854	-	-	\$ 112,547
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	32,649	26,118	3,266	3,265	-
	20.205	Consolidated Planning FY 2001	1,109,800	887,840	1,109,800	820,584	102,573	102,573	84,070
	20.205	Rideshare FY 2001 - FY 2003	690,000	690,000	690,000	209,645	-	-	480,355
	20.205	Models Update	380,709	380,709	65,323	-	-	-	65,323
	20.205	Regional OZONE CY 2001	243,000	243,000	243,000	115,102	-	-	127,898
	20.205	Regional OZONE CY 2000	230,000	230,000	154,942	153,963	-	-	979
	20.205	IR 75 Brigade Replace PR - Yr 2	100,000	100,000	100,000	83,805	-	-	16,195
	20.205	IR 75 Brigade Replace PR - Yr 1	100,000	100,000	22,421	22,421	-	-	-
	20.205	NSTI - I75 MIS	200,000	200,000	200,000	78,656	-	-	121,344
	20.205	Intelligent Trans Systems	534,500	534,500	182,531	47,492	-	-	135,039
Total Highway Planning and Construction					2,897,249	1,557,786	105,839	105,838	1,127,786
Total Department of Transportation					3,011,650	1,559,640	105,839	105,838	1,240,333
Total Federal Financial Assistance					\$ 6,181,085	\$ 3,404,450	\$ 172,303	\$ 105,838	\$ 2,469,086

Exhibit J

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-JB-RPU-0909 – Refunded
Department of Justice – Juvenile Justice 0986 – Canceled
Department of Justice – Juvenile Justice 0995 – Refunded
Department of Justice – VAWA 0988 – Canceled

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

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

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

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

MIAMI VALLEY REGIONAL PLANNING COMMISSION
JUNE 30, 2001

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):	Byrne Formula Grant; CFDA #16.579
(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, 2001

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	Terry Haworth	Robert Downing
Dayton	Mary Wiseman	Vacant
Eaton	Larry Petry	K. Douglas Spitzer
Eldorado	Larry Marker	Don Thompson
Englewood	Thomas Franz	Judy Gerhard
Fairborn	Larry Long	Michael Cornell
Farmersville	Michael Dowden	Orie Dale
Germantown	Barry Wachter	Scott Pickup
Greene County	W. Reed Madden	Robert Schroeder
Greenville	John Burkett	Penny Perry
Harrison Township	George Curry	Alan Pippenger
Huber Heights	Jack Hensley	James Cahill
Jamestown	Donald Kolesar	Gene Marinelli
Kettering	Donald Patterson, Jr.	Bruce Duke
Miami County	B. Ronald Widener	Daniel Brandewie
Miami Township	Shirley Omietanski	Greg Rogers
Miamisburg	Mady Ransdell	Robert Faulkner
Monroe Township	John Evans	Ronald Thuma
Montgomery County	Don Lucas	Charles Curran
Moraine	John Shady	Charles Howard
New Carlisle	Robert Horrocks	James Caplinger
New Lebanon	Lou Cooper	Patrick Titterington
New Madison	Philip Miller	Edward Crawford
Oakwood	Carlo McGinnis	Norbert Klopsch
Perry Township	Steve Crowe	Gerald Peters
Phillipsburg	Ken Henz	Charles Marquis
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	S. Wallace Douthwaite
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	Hal Hunter
Washington Township	Joyce Young	Gary Huff
West Carrollton	Jack Jensen	William Gordon
West Milton	Howard DeHart	Ray Moore
Xenia	Phyllis Pennewitt	John Saraga
Xenia Twp	Richard Montgomery	Rita Duncan
Yellow Springs	Tony Arnett	Trudy Abrams
 <u>NonGovernmental Members</u>		
Ameritech	Gregory Sample	Toni Perry
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	Paul Dorsten	Janell Smith
Issue 9 Group	Richard Wright	Vacant
Mead Corp	Ronald Budzik	Vacant
Miami Conservancy District	Michael Robinette	Kelly Fackel
Sinclair Community College	Ned Sifferlen	Stephan Jonas
South Metro Reg Chamber of Commerce	Julia Maxton	Jack Kindler
League Women Voters	Deb Wenig	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:	Richard Montgomery	Xenia Township
Second Vice-Chair:	B. Ronald Widener	Miami County
Immediate Past Chair:	W. Reed Madden	Greene County
DARKE COUNTY:	Terry Haworth	Darke County
	John Burkett	City of Greenville
GREENE COUNTY:	Richard Little	Beavercreek Township
	Pat Campbell	City of Bellbrook
MIAMI COUNTY:	Jerome Hirt, Sr.	Bethel Township
MONTGOMERY COUNTY:	Don Lucas	Montgomery County
	Shirley Omietanski	Miami Township
	Mary Wiseman	City of Dayton
	Bruce Kettelle	City of Trotwood
	Jack Shirley	City of Vandalia
PREBLE COUNTY:	Larry Petry	City of Eaton
NONGOVERNMENTAL:	Amy Wright	Dayton Power & Light Co
	Karenann Berner	Delphi Chassis Systems
	Dr. Ned Sifferlen	Sinclair Community College

Miami Valley Regional Planning Commission

Schedule of Insurance, Legal Counsel, and Key Personnel

Blanket Bond and General Insurance:

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

Legal Counsel:

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

Key Personnel:

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

Executive Director
Assistant Executive Director
Controller

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

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



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

MIAMI VALLEY REGIONAL PLANNING COMMISSION

MONTGOMERY COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JANUARY 03, 2002**