

**BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION**

Financial Statements
And Supplementary Information
Together with Auditor's Report
As of June 30, 2005

BODKIN WILSON & KOZICKI_{PLLC}
CERTIFIED PUBLIC ACCOUNTANTS



**Auditor of State
Betty Montgomery**

Board of Directors
Brooke-Hancock-Jefferson Metropolitan Planning Commission
124 North Fourth Street
Second Floor
Steubenville, Ohio 43952-4498

We have reviewed the *Independent Auditor's Report* of the Brooke-Hancock-Jefferson Metropolitan Planning Commission, Jefferson County, prepared by Bodkin Wilson & Kozicki, PLLC, for the audit period July 1, 2004 through June 30, 2005. 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 Brooke-Hancock-Jefferson Metropolitan Planning Commission is responsible for compliance with these laws and regulations.

Betty Montgomery

BETTY MONTGOMERY
Auditor of State

May 2, 2006

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**BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
AUDIT REPORT
JUNE 30, 2005**

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BODKIN WILSON & KOZICKI PLLC
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INDEPENDENT AUDITOR'S REPORT

To the Executive Committee
of the Brooke-Hancock-Jefferson
Metropolitan Planning Commission:

We have audited the accompanying financial statements of the governmental activities and each major fund of the Brooke-Hancock-Jefferson Metropolitan Planning Commission (BHJ), as of and for the year ended June 30, 2005, which collectively comprise BHJ's basic financial statements as listed in the table of contents. These financial statements are the responsibility BHJ's management. Our responsibility is to express an opinion on these financial statements based on our audit.

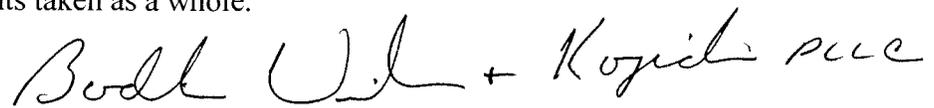
We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform 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.

As more fully described in Note 10 to the financial statements, certain capital expenditures that are directly charged to and reimbursed by particular grants, have been charged to expense in the accompanying financial statements. Also, only certain capital expenditures that have been classified as indirect have been capitalized. In our opinion, all capital expenditures should be capitalized and depreciated over their estimated useful lives to conform with accounting principles generally accepted in the United States. The effects on the financial statements of the preceding practices are not reasonably determinable.

In our opinion, except for the effects of the matters discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General fund of BHJ, as of June 30, 2005, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2006, on our consideration of BHJ's internal control over financial reporting and on our tests of it 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 financial statements that collectively comprise BHJ's basic financial statements. The schedule of agency management expenditures – indirect costs and the schedule of fringe benefits are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Beth Uhl + Koyich PLLC". The signature is written in a cursive, flowing style.

Weirton, West Virginia,
January 13, 2006.

BROOKE-HANCOCK-JEFFERSON METROPOLITAN PLANNING COMMISSION

MANAGEMENT DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2005

The following Management's Discussion and Analysis (MD&A) provides an overview of the Brooke-Hancock-Jefferson Metropolitan Planning Commission's (BHJ) financial performance and provides an introduction to the financial statements for the year ended June 30, 2005. The information contained in the MD& A should be considered in conjunction with the information presented in BHJ's financial statements and corresponding notes in the financial statements.

Financial Highlights. FY 04 to FY 05 Comparison

- **Net assets decreased by \$22785. The goal of BHJ is to provide the maximum level of service to BHJ members within available funding, while achieving a small increase in net assets each year. The 2005 decrease in net assets was 0.1% of total revenue.**
- **Liabilities increased by \$6564 as a consequence of the "due to grantors" category.**
- **Revenue in 2005 increased by \$87747 to \$686065. The revenue increase was primarily due to increased contractor pass through monies for brownfield work.**
- **Expenses in 2005 increased by \$104051 due to the contractor pass through monies for brownfield work.**
- **Indirect costs in 2005 were comparable to 2004 costs. However, the indirect cost rate increased 9.94%.**
- **Health insurance increased 9.93% and followed a national trend.**

Overview of the Financial Statements

BHJ's financial statement is prepared in accordance with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB). Revenues for BHJ are recognized when earned and expenses when incurred. Capital assets are capitalized and are depreciated over their useful lives.

Following this MD&A are the basic financial statements of BHJ together with notes, which are essential to a full understanding of the data contained in the financial statements. Included in the financial statements for BHJ are the following:

Statement of Net Assets - This statement presents information on all BHJ assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of BHJ is improving or deteriorating.

Statement of Revenues, Expenditures, and Changes in Fund Balances - This statement measures the success of operations and can be used to determine whether BHJ successfully recovered all of its costs through federal, state and local government and contracts, members' per capita fees and other contributions and revenues.

Financial Position

The following represents BHJ's financial position for the year ended June 30, 2005.

Statement of Net Assets

	2005	2004	Dollar Change	Percent Change
ASSETS:	136819	137534	-715	-0.5%
Cash and cash equivalents	28139	55238		
Accounts receivable, net	7945	8209		
Grants and contrib.. receivable	83859	50184		
Capital assets	16876	23903		
LIABILITIES:	73305	51236	22069	43.07%
Accounts payable	9347	18138		
Accrued and withheld benefits	5914	6345		
Accrued payroll	9120	9017		
Accrued and withheld payroll taxes	3299	5047		
Due to grantors	9920	3356		
Loan Payable	12261	7743		
Deferred revenue	23444	9334		
NET ASSETS:	63514	86299	-22785	-26.40%
Investments in capital assets	4615	23903		
Unrestricted	58899	62396		

Statement of Revenues, Expenses and Changes in Net Assets

	2005	2004	Dollar Change	Percent Change
REVENUE:	685065	597318	87747	14.69%
Federal	439816	390201		
State	150360	106181		
Per Capita dues	90526	91297		
Other	4363	9639		
EXPENSES:	688561	601837	86724	14.41%
Transportation planning	163825	194092		
Economic development services	48181	65608		
Transit studies and capital planning	28380	11303		
Community development projects	62349	56499		
Environmental protection	163766	59715		
Agency management and indirect	222060	214620		
NET CHANGE IN FUND BALANCE	-3496	-4519	1023	22.64%

NOTES TO FINANCIAL STATEMENTS

	2005	2004	Dollar Change	Percent Change
CASH IN BANK AND ON HAND	40424	64184	23245	-36.23%
National City	38931	16146		
United National Bank	1493	48038		
Petty Cash	0	0		
NET CAPITAL ASSETS	16876	23903	7027	-29.40%
DUE TO GRANTORS	9920	3356	6564	195.59%
GRANTS RECEIVABLE	83859	50184	33672	67.10%
DEFERRED REVENUE	23444	9334	14110	151.17%

INDIRECT COSTS

	2005	2004	Dollar Change	Percent Change
TOTAL INDIRECT COSTS	222060	214620	7440	3.47
Personnel	83535	81735		
Travel	61	119		
Fringe Benefits	63094	57382		
Rent	30000	29700		
Audit and Personal Service Contracts	9104	9648		
Insurance	3711	3449		
Telephone	5691	5650		
Equipment Cost	356	798		
Supplies	8403	8082		
Postage	3880	3959		
Dues and Publications	1108	759		
Other	13117	13339		
INDIRECT COST RATE	138.0598	125.5778	12.482	9.94%

FRINGE BENEFITS

	2005	2004	Dollar Change	Percent Change
TOTAL FRINGE BENEFITS	184,303	177365	6938	3.91%
Salary Benefits	41863	39388		
Payroll Benefits	6193	6417		
Health Insurance	93102	85153		
Ohio PERS	43145	46307		
FRINGE BENEFIT RATE	75.5303	70.2044	5.3559	7.59%

Economic Conditions

BHJ relies heavily on federal, state and local grants and contracts along with members' dues to fund its many programs. At present, these revenue sources appear to be secure in the short term; however, legislative action can affect each of these revenue streams in both the short term and the long term.

The transportation program is the largest program of the agency. Legislation authorizing the federal transportation programs was authorized in late 2005.

Contacting BHJ

This financial report is designed to provide members, grantors, federal and state oversight agencies and the citizens of the Upper Ohio Valley and Northern Panhandle with a general overview of BHJ's finances and to show BHJ's accountability for the money it receives. Additional financial information may be obtained by contacting the Finance Manager, Brooke-Hancock-Jefferson Metropolitan Planning Commission, 124 North Fourth Street, Steubenville, Ohio 42952.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
STATEMENT OF NET ASSETS
JUNE 30, 2005

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 28,139
Accounts receivable, net	7,945
Grants and contributions receivable	83,859
Capital assets:	
Property, plant, and equipment, net of accumulated depreciation	16,876
TOTAL ASSETS	\$ 136,819
 LIABILITIES	
Accounts payable	\$ 9,347
Accrued and withheld employee benefits	5,914
Accrued payroll	9,120
Accrued and withheld payroll taxes	3,299
Due to grantors	9,920
Loan Payable	12,261
Deferred revenue	23,444
TOTAL LIABILITIES	\$ 73,305
 NET ASSETS	
Investments in capital assets, net of related debt	\$ 4,615
Unrestricted	58,899
TOTAL NET ASSETS	\$ 63,514

The accompanying notes are an integral part of these financial statements.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2005

FUNCTIONS/PROGRAMS	<u>Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Primary Government:			
Transporation planning	\$ 286,891	\$ 243,639	\$ (43,252)
Economic development services	83,390	41,695	(41,695)
Transit studies and capital planning	39,090	34,174	(4,916)
Community development projects	94,237	51,177	(43,060)
Environmental protection projects	191,760	183,492	(8,268)
TOTAL PRIMARY GOVERNMENT	<u>\$ 695,368</u>	<u>\$ 554,177</u>	<u>\$ (141,191)</u>
General Revenues:			
			\$ 90,526
			40,000
			362
			<u>130,888</u>
			<u>(10,303)</u>
			\$ 86,298
			(12,481)
			<u>73,817</u>
			<u>\$ 63,514</u>

The accompanying notes are an integral part of these financial statements.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
GOVERNMENTAL FUND
BALANCE SHEET
JUNE 30, 2005

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 28,139
Accounts receivable, net	7,945
Grants receivable	<u>83,859</u>
TOTAL ASSETS	<u>\$ 119,943</u>
 LIABILITIES AND FUND EQUITY	
Liabilities	
Accounts payable	\$ 9,347
Accrued and withheld employee benefits	5,914
Accrued payroll	9,120
Accrued and withheld payroll taxes	3,299
Due to grantors	9,920
Deferred revenue	<u>23,444</u>
TOTAL LIABILITIES	<u>61,044</u>
 Fund Balances	
Fund balance - unreserved	<u>58,899</u>
TOTAL FUND BALANCES	<u>58,899</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 119,943</u>

The accompanying notes are an integral part of these financial statements.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
RECONCILIATION OF GOVERNMENTAL FUND BALANCE
TO NET ASSETS OF GOVERNMENTAL ACTIVITIES
JUNE 30, 2005

Governmental Fund Balance \$ 58,899

Amounts reported for governmental activities in the
statement of net assets are different because:

Capital assets of \$143,869 net of accumulated depreciation of
\$126,993, are not financial resources and, therefore, are not
reported in the fund. 16,876

Long-term liabilities are not due and payable in the current
Period and are not reported in the fund. (12,261)

Net Assets of Governmental Activities \$ 63,514

The accompanying notes are an integral part of these financial statements.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2005

	General Fund
REVENUES	
Federal grants and projects	\$ 439,816
State financial assistance	150,360
Per capita dues	90,526
Other	4,363
TOTAL REVENUES	\$ 685,065
 EXPENDITURES	
Transportation planning	\$ 163,825
Economic development services	48,181
Transit studies and capital planning	28,380
Community development projects	62,349
Environmental protection projects	163,766
Agency management and indirect costs	222,060
TOTAL EXPENDITURES	688,561
(Deficiency) excess of revenues over expenditures	\$ (3,496)
 NET CHANGES IN FUND BALANCES	 \$ (3,496)
Fund balance, Beginning	62,395
 FUND BALANCE, ENDING	 \$ 58,899

The accompanying notes are an integral part of these financial statements.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF
GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2005

Net Change in Fund Balances – Governmental Fund \$ (3,496)

Amounts reported for governmental activities in the statement
of activities are different because:

Governmental funds report capital outlays as expenditures.
The cost of those assets is allocated over their estimated useful
lives and is reported as depreciation expense. This is the
amount of depreciation expense in the current period. (10,397)

Governmental funds report debt payments as expenditures.
This is the amount of debt payments in the current period. 3,590

Change in Net Assets of Governmental Activities \$ (10,303)

The accompanying notes are an integral part of these financial statements.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

1. Summary Of Significant Accounting Policies

In fiscal year 2004, BHJ adopted the provisions of GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*; Statement No. 37 *Basic Financial Statements – Management’s Discussion and Analysis – for State and Local Governments: Omnibus*; and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*. This results in a change in format and content of the basic financial statements, including the institution of two levels of reporting. The two levels are government-wide financial statements and governmental fund financial statements.

Reporting Entity –

BHJ is a quasi-government agency that provides planning and administrative service to various federal, state, and local governments for the three-county area of Hancock and Brooke Counties of West Virginia and Jefferson County, Ohio. BHJ is as a reporting entity in accordance with GASB No. 14.

BHJ is made up of the Commissioners of Brooke and Hancock counties of West Virginia and Jefferson county of Ohio and all mayors of each city and village in the above three counties. The commissioners then appoint additional members. As such, each of the counties and municipalities is required to pay a per capita contribution to BHJ for each fiscal year.

BHJ maintains its own set of accounting records. Accordingly, the accompanying financial statements include only the accounts and transactions of BHJ. Under the criteria specified in Statement No. 14, BHJ has no component units. BHJ is not financially accountable for any other organization.

Government-Wide And Governmental Fund Financial Statements –

The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the nonfiduciary activities of the government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses have been included as part of program expenses on the statement of activities. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported as general revenue. Major individual governmental funds are reported as separate columns in the fund financial statements.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

Government-Wide And Governmental Fund Financial Statements (continued) –

The effect of internal activity has been removed from these statements. BHJ has only one governmental fund (General Fund) which is supported primarily by intergovernmental revenues. There are no business-type activities at BHJ.

Measurement Focus and Basis of Accounting -

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within ninety days after the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Grants and similar items are recognized as revenue in the fund financial statements as soon as all eligibility requirements imposed by the provider have been met and the resources become available.

Fund Accounting – The accounts of BHJ are organized on the basis of funds or groups of accounts, each of which is considered a separate accounting entity. BHJ has one fund (General Fund). The operations of the fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, fund balance, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in the fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund in this report is reported under the following broad fund category:

Governmental Funds

General Fund – The General Fund is the general operating fund of BHJ. It is used to account for all financial resources.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

Revenues – Non-Exchange Transactions –

Non-exchange transactions, in which BHJ receives value without directly giving value in return, includes grants and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which BHJ must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to BHJ on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

Expenses/Expenditures –

On an accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

Capital Assets –

BHJ capitalizes at cost all purchased property and equipment costing \$500 and greater and with a useful life greater than one year. Capital assets are depreciated using the straight-line method over their estimated useful lives less any salvage value.

Reservations of Fund Balance –

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are legally restricted by outside parties for use for a specific purpose or are not available for expenditure in the governmental fund balance sheet. Unreserved fund balance indicates that portion of fund equity, which is available for spending in future periods. If restricted and unrestricted assets are available for the same purpose, then restricted assets will be used before unrestricted assets.

Net Assets –

Net assets present the difference between assets and liabilities in the statement of net assets. Net assets are reported as restricted when there are legal limitations imposed on their use by external restrictions by creditors, grantors, laws or regulations of other governments.

Allocation of Employee Benefits and Indirect Costs –

BHJ's Employee Benefits and Indirect Costs are allocated based upon direct labor costs. The allocation method is approved by BHJ's oversight agency through acceptance of the Overall Work Plan (OWP) submitted annually.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

Cash and Cash Equivalents -

The investment and deposit of BHJ's monies are governed by the provisions of the Ohio Revised Code. In accordance with these statutes, only banks located in Ohio and domestic building and loan associations are eligible to hold public deposits. The statutes also permit BHJ to invest its monies in certificates of deposit, savings accounts, money market accounts, the State Treasurer's investment pool (Star Ohio) and obligations of the United States government and certain agencies thereof. BHJ may also enter into repurchase agreements with any eligible depository or any eligible dealer who is a member of the National Association of Securities Dealers for a period not exceeding thirty days.

BHJ is prohibited from investing in any financial instruments, contract, or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instruments, contracts, or obligation itself (commonly known as a "derivative"). BHJ is also prohibited from investing in reverse purchase agreements.

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in excess of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities valued at least 105% of the total value of public monies on deposit at the institution or may deposit surety company bonds which when executed shall be for an amount in excess of collateral requirements. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and must mature or be redeemable within five years of the date of the related repurchase agreement. The market value of the securities subject to a repurchase agreement must exceed the value of the principal by 2% and be marked to market daily. State law does not require security for public deposits and investments to be maintained in BHJ's name.

Income Taxes -

BHJ is exempt from federal income tax under §501(c)(1) of the Internal Revenue Code of 1954.

Use of Estimates -

The preparation of financial statements in conformity with auditing standards 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.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

2. Cash in Bank and On Hand

Cash in bank and on hand consist of the following at June 30, 2005:

	<u>Per Bank</u>	<u>Per Books</u>
National City	\$ 38,931	\$ 26,311
United National Bank - Checking Plus	<u>1,493</u>	<u>1,493</u>
Total cash in bank	40,424	27,804
Petty Cash	<u>-</u>	<u>335</u>
Total cash in bank and on hand	<u>\$ 40,424</u>	<u>\$ 28,139</u>

BHJ's funds at United National Bank and National City are insured up to the FDIC limit. At June 30, 2005, the agency's balances were not in excess of the FDIC prescribed insured limits.

3. Capital Assets

A summary of changes in capital assets for the fiscal year ended June 30, 2005 is as follows:

Governmental Activities:

	<u>Equipment</u>
Restated Balance July 1, 2004	\$ 143,869
Additions	-
Deletions	-
Balance June 30, 2005	<u>\$ 143,869</u>
Accumulated Depreciation	
Prior Years	(116,596)
Current Year	<u>(10,397)</u>
Net Capital Assets June 30, 2005	<u>\$ 16,876</u>

4. Due to Grantors

Due to grantors of \$9,920 is comprised of amounts due to the following governmental entities at June 30, 2005:

U.S. Department of Commerce – EDA 2003	\$ 3,356
U.S. Department of Commerce – EDA 2004	<u>6,564</u>
Total due to grantor	<u>\$ 9,920</u>

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

5. Grants Receivable

Grants receivable of \$83,859 is comprised of amounts due from the following governmental entities at June 30, 2005:

WV Department of Transportation - FHWA	\$ 20,369
WV Department of Transportation - FTA Section 8	5,717
Ohio Department of Transportation - FHWA (Federal)	21,273
Ohio Department of Transportation - FHWA (State)	2,659
Ohio Department of Transportation – Special Trans. Planning	2,067
Ohio Department of Transportation - FTA Section 8 (Federal)	1,718
Ohio Department of Transportation - FTA Section 8 (State)	215
Total transportation	<u>54,018</u>
New Cumberland Heights/Johnsonville Road Sewer - CDBG	<u>501</u>
Total development block grants	<u>501</u>
Brownsfield, WV - EPA	6,991
Brooke County, WV - Colliers Water - EPA	1,689
Brooke County, WV - Colliers Sewer - EPA	4,962
Mahans Lane/Eldersville Road - EPA	3,246
McKinley Water Storage Tank - EPA	402
Route 2 Sewer - EPA	554
Wellsburg 11th Street Sewer - EPA	1,475
BDC Parcel – EPA	75
Beech Bottom Water – EPA	6,714
Route 8 Sewer - EPA	3,232
Total EPA	<u>29,340</u>
Total grants receivable	<u><u>\$ 83,859</u></u>

6. Deferred Revenue

Deferred Revenue represents monies advanced to BHI from grantors for the purpose of carrying on specific grant functions, but is unobligated as of June 30, 2005:

U.S. Department of Commerce – EDA	\$ 12,722
Appalachian Regional Commission	6,904
Local Per-Capita Revenues	<u>3,818</u>
Total deferred revenue	<u><u>\$ 23,444</u></u>

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

7. Defined Benefit Pension Plan

All of BHJ'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 BHJ in complying with GASB Statement No. 27, "Accounting for Pensions by State and Local Government Employers."

All employees of BHJ, participate in the PERS of Ohio, a cost sharing, multiple employer defined benefit pension plan. The PERS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Public Employees Retirement System of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the PERS of Ohio. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. Plan members are required to contribute 8.5% of their annual covered salary and the employer's contribution rate for 2005 was 13.55% of covered payroll. Internal Revenue Service law makes it possible for an employer to pay (pick up) employee contributions for members of PERS, and BHJ has opted to contribute 15.85% with plan members contributing 6.2% of covered payroll. BHJ's required contributions for the periods ended June 30, 2005, 2004, and 2003 were \$45,690, \$47,325, and \$43,300, respectively.

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 post employment health care benefits 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 requiring public employers to fund post employment health care through their contributions to the PERS of Ohio. For local government employer units the rate was 13.55% of covered payroll; 4% was the portion that was used to fund health care for the year.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

7. Defined Benefit Pension Plan (continued)

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

Summary of Assumptions:

Actuarial Review: The following assumptions and calculations were based on the System's latest Actuarial Review performed as of December 31, 2003.

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 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.

Investment Return: The investment assumption rate for 2003 was 8.00%, compounded annually, for all members and beneficiaries.

Active Employee Total Payroll: An annual increase of 4.00% 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 4.00% base increase, were assumed to range from 1% to 6%. Health care costs were assumed to increase 4.00% annually.

The OPEB's were advance-funded on an actuarially determined basis. The number of active contributing participants at December 31, 2003 was 368,996. The actuarial value of the Retirement System's net assets available for OPEB at December 31, 2003 was \$10.5 billion. The actuarially accrued liability and the unfunded actuarially accrued liability, based on the actuarial cost method used, were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan ("HCPP") with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to rising health care costs. Under the HCPP, retirees that are eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. HCPP will incorporate a cafeteria approach, offering a larger range of health care options that allow recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

8. Contingencies

Federal and State Grants – Under the terms of BHJ’s various grants, periodic audits are required where certain costs could be questioned as not being an eligible expenditure under the terms of the grant. At June 30, 2005, there were no significant questioned costs that had not been resolved with the applicable federal and state agencies. Questioned costs could still be identified during audits to be conducted in the future. Management of BHJ believes there will be no material adjustments to the grants and, accordingly, has not recorded a provision for possible repayments under the above grants.

BHJ receives a substantial amount of support from federal, state, and local governments. A significant reduction in the level of this support, if such were to occur, would have a material effect on BHJ’s programs and activities.

In the normal course of its business activities, BHJ may become subject to claims and litigation relating to contracts, employment or other matters. In the opinion of management, the resolution of any such claims pending would not likely have a material impact on BHJ’s financial position.

9. Risk Management

BHJ is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, flood and earthquake, errors and omissions, employment matters, injuries to employees and employee theft and fraud.

BHJ participates in the Ohio Bureau of Workers’ Compensation for workers compensation coverage and with the Ohio Department of Job and Family Services for unemployment coverage. BHJ continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years and there has been no significant reduction in insurance coverage from coverage in prior years.

10. Departures from GAAP

Capital expenditures classified as direct costs are fully expensed in the financial statements. BHJ expenses the total cost of the capital expenditure to the grant that the expenditure directly relates. Only capital expenditures that are classified as indirect costs are capitalized and depreciated over their useful lives. The depreciation expense related to these indirect capital expenditures is incorporated within BHJ’s indirect rate. BHJ applies the indirect rate among various grant awards for billing and reimbursement. The effects on the financial statements of the preceding practices are not reasonably determinable.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2005

11. Prior Period Adjustments

The fund balance of the government-wide financial statements as of July 1, 2004 has been adjusted to correct for the omission of certain activities and items. The effects of the adjustments are as follows:

	<u>General Fund</u>
Fund balance, beginning of year as previously stated:	\$ 86,298
Prior period adjustments-	
To reclass FY04 capital lease payments against liability:	2,093
To record FY04 depreciation expense on additional fixed assets	(2,093)
To remove activity related to fixed assets that were disposed in periods prior to FY05	(4,091)
To remove capital expenditures prior to FY05 that were expensed directly to specific grants	<u>(8,390)</u>
Fund balance, beginning of year as restated:	<u>\$ 73,817</u>

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
SCHEDULE OF AGENCY MANAGEMENT EXPENDITURES
INDIRECT COSTS
FOR THE YEAR ENDED JUNE 30, 2005

	<u>Allocation of Indirect Costs</u>	<u>Unallocated Agency Management</u>	<u>Total Agency Management</u>
Personnel	\$ 83,535	\$ -	\$ 83,535
Fringe Benefits	63,094	-	63,094
Travel	61	-	61
Rent	30,000	-	30,000
Audit and personal service contracts	9,104	-	9,104
Insurance	3,711	-	3,711
Telephone	5,691	-	5,691
Equipment costs	356	-	356
Supplies	8,403	-	8,403
Postage	3,880	-	3,880
Dues and publications	1,108	-	1,108
Other	12,611	506	13,117
	<u>\$ 221,554</u>	<u>\$ 506</u>	<u>\$ 222,060</u>

INDIRECT COST RATE COMPUTATION

<u>Total Indirect Costs</u>	<u>\$221,554</u>	=	138.0598%
Direct personnel Costs	\$160,477		

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
SCHEDULE OF FRINGE BENEFITS
FOR THE YEAR ENDED JUNE 30, 2005

Salary benefits		\$ 41,863
Payroll benefits:		
Social security	\$ 3,805	
Unemployment insurance	624	
Workers compensation	1,764	6,193
Other benefits:		
Health insurance	93,102	
Ohio PERS	43,145	136,247
Total fringe benefits		\$ 184,303

FRINGE BENEFIT RATE COMPUTATION

$$\frac{\text{TOTAL FRINGE BENEFITS}}{\text{TOTAL PERSONNEL COSTS}} = \frac{\$184,303}{\$244,012} = 75.5303\%$$

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
NOTE TO SCHEDULE OF CONTRACT REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2005

BASIS OF PRESENTATION

The accompanying Schedule of Contract Revenues and Expenditures reflects the expenditures of the Brooke-Hancock-Jefferson Metropolitan Planning Commission programs financed by the U.S. Government for the year ended June 30, 2005. The Schedule has been prepared in accordance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, using the modified accrual basis of accounting in accordance with generally accepted accounting principles. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

BROOKE-HANCOCK-JEFFERSON
METROPOLITAN PLANNING COMMISSION
SCHEDULE OF CONTRACT REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2005

	REVENUE RECORDED				EXPENDITURES				
	Federal	State	Local	Total	Personnel	Fringe Benefits	Other	Indirect	Total
Federal Highway Administration									
Highway Planning & Research									
Ohio Dept of Transportation FY 05	\$ 138,616	\$ 17,325	\$ 17,325	\$ 173,267	\$ 52,244	\$ 39,460	\$ 8,270	\$ 72,128	\$ 172,102
WV Dept of Transportation FY 05	87,698	-	21,924	109,622	33,407	25,232	5,211	46,121	109,972
Federal Transit Administration									
Transit Technical Studies-FTA Section 8									
Ohio Dept of Transportation FY 05	6,041	755	755	7,551	2,030	1,534	1,116	2,803	7,484
WV Dept of Transportation FY 05	14,175	-	3,544	17,719	5,727	4,326	444	7,907	18,403
Ohio Spec Trans Plng									
Ohio Dept of Transportation FY 05	13,203	-	-	13,203	-	-	13,203	-	13,203
Appalachian Regional Commission									
Appalachian Local Dev. District									
302(a)(1) 07/1/04-12/31/04	11,336	11,336	-	22,672	8,058	6,086	3,095	11,124	28,362
302(a)(1) 01/01/05-06/30/05	25,841	25,841	-	51,682	15,040	11,360	4,518	20,764	51,682
U.S. Environmental Protection									
EPA Admin Contract	81,211	-	6,578	87,789	4,765	3,599	73,120	6,578	88,062
Governer's Community Partnership Grant	20,000	40,000	-	60,000	-	-	60,000	-	60,000
U.S. Dept of Commerce - EDA									
07/01/04-12/31/04	28,416	2,823	25,594	56,833	17,542	13,250	1,822	24,219	56,833
01/01/05-06/30/05	13,278	-	13,278	26,557	7,960	6,012	1,594	10,990	26,557
WV Division of Environmental Protection									
Brooke Cty Colliers Sewer Project	-	6,887	-	6,887	2,200	1,662	78	3,038	6,978
Brooke Cty Colliers Water Project	-	4,948	-	4,948	1,635	1,235	11	2,258	5,139
Brooke Cty Mahan Lane/Eldersvl	-	11,085	-	11,085	3,524	2,662	268	4,865	11,319
Hancock Cty Rt 2 Sewer	-	2,284	-	2,284	685	517	62	946	2,210
Hancock Cty Rt 8 Sewer	-	9,009	-	9,009	2,958	2,235	181	4,084	9,458
Beech Bottom Water Project	-	6,714	-	6,714	2,179	1,645	116	3,008	6,948
Wellsburg 11th St. Sewer	-	-	-	-	87	66	9	120	282
Local Contracts and Projects									
MSI Feasibility Study	-	10,000	2,000	12,000	-	-	12,000	-	12,000
Entrepreneur Workshop	-	-	2,000	2,000	-	-	2,193	-	2,193
BDC of Northern Panhandle - Parcel	-	1,354	-	1,354	435	328	-	600	1,364
TOTALS	\$ 439,816	\$ 150,360	\$ 92,999	\$ 683,174	\$ 160,477	\$ 121,210	\$ 187,311	\$ 221,554	\$ 690,552

BODKIN WILSON & KOZICKI PLLC
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Executive Committee
Brooke-Hancock-Jefferson
Metropolitan Planning Commission:

We have audited the accompanying financial statements of the governmental activities and the major fund of the Brooke-Hancock-Jefferson Metropolitan Planning Commission (BHJ), as of and for the year ended June 30, 2005, and have issued our report thereon dated January 13, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered BHJ'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 an opinion on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect BHJ's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and responses as items 2005-1 and 2005-2.

A material weakness is a reportable 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 caused by error or fraud 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 that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 2005-1 to be a material weakness.

Compliance And Other Matters

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

We noted certain matters that we reported to the management of BHJ in a separate letter dated January 13, 2006.

This report is intended solely for the information and use of the executive committee, management, and the auditor of the State of Ohio and is not intended to be and should not be used by anyone other than these specified parties.

Handwritten signature in cursive script that reads "Bob L. Uil + Kopycki, LLC".

Weirton, West Virginia,
January 13, 2006.

BROOKE HANCOCK JEFFERSON METROPOLITAN PLANNING COMMISSION
SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 2005

SECTION I – FINANCIAL STATEMENT FINDINGS

2005-1: Inadequate Billing System Reconciliation

Condition and Criteria: The system currently maintained by BHJ to accumulate expenditures, allocate the related fringe and indirect costs and ultimately invoice the appropriate funding sources continues to be maintained separately from the general ledger accounting system, without reconciliation performed between the two systems. BHJ still has not developed a system to ensure that the information generated from these separate sources is consistent with one another.

Cause and Effect: During the course of our audit, we noted, both, instances where the amounts recorded in the general ledger were omitted from invoices and instances where amounts were invoiced but not properly recorded in the general ledger. The failure to reconcile these separate sources of information on a regular basis could possibly lead to a material misstatement and is, accordingly, considered to be a reportable condition.

Auditor's Recommendation: BHJ needs to develop and maintain a system to reconcile the billing system with the general ledger on a timely basis.

Auditee's Response: The management of BHJ agrees with the finding and has submitted a corrective action plan.

2005-2: Inadequate Enforcement of Controls Over Employee Travel Expenses

Condition and Criteria: BHJ does not adequately enforce, monitor and document their internal controls over employee travel expenses, resulting in potential violations of policy that go undetected and uncorrected by management.

Cause and Effect: During the course of our audit work, we became aware of the fact that internal controls over employee travel expenses were not being adequately monitored and enforced.

Auditor's Recommendation: BHJ needs to establish procedures to enable them to enforce and monitor their comprehensive travel policy, to ensure that all State and Federal requirements regarding the proper procedures for reimbursement of employee travel expenses are in place and properly documented.

Auditee's Response: The management of BHJ agrees with the finding and has submitted a corrective action plan.



**Brooke-Hancock-Jefferson
Metropolitan Planning Commission**

**124 North Fourth Street
Second Floor
Steubenville, Ohio 43952-4498**

February 28, 2006

Bodkin Wilson & Kozicki PLLC
3600 West Street, Suite 4
Weirton, WV 26062

Re: Corrective Action Plan

Gentlemen:

Brooke-Hancock-Jefferson Metropolitan Planning Commission respectfully submits the following corrective action plan for the year ended June 30, 2005. The findings from the June 30, 2005 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESSES

2005-1: Billing System Reconciliation

Auditor's Recommendation: BHJ needs to develop and maintain a system to reconcile the billing system with the general ledger on a timely basis.

Action Taken: We concur with the recommendation, and we will begin this process immediately.

REPORTABLE CONDITIONS

2005-2: Inadequate Enforcement of Controls Over Employee Travel Expenses

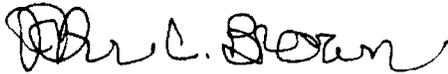
Auditor's Recommendation: BHJ needs to enforce and monitor their comprehensive travel policy, to ensure that all State and Federal requirements regarding the proper procedures for reimbursement of employee travel expenses are in place and properly documented.

Action Taken: We concur with the recommendation, and we will begin this process immediately.

Page Two
Bodkin, Wilson & Kozicki
February 28, 2006

If there are any questions regarding this plan, please call Joan Beatty, Finance Manager, at (740) 282-3685.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Dr. John Brown". The signature is written in a cursive style with a large, stylized initial "D".

Dr. John Brown
Executive Director



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
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800-282-0370

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**BROOKE-HANCOCK-JEFFERSON METROPOLITAN PLANNING
COMMISSION**

JEFFERSON 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
MAY 16, 2006**