

**CLARK COUNTY - SPRINGFIELD
TRANSPORTATION COORDINATING COMMITTEE**

Financial Statements

Year Ended June 30, 2000

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
www.auditor.state.oh.us

Clark County-Springfield Transportation Coordinating Committee
76 East High Street
Springfield, Ohio 45502

We have reviewed the Independent Auditor's Report of the Clark County-Springfield Transportation Coordinating Committee, Clark County, prepared by Clark, Schaefer, Hackett & Co., for the audit period July 1, 1999 through June 30, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Clark County-Springfield Transportation Coordinating Committee is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

January 9, 2001

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

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

Independent Auditors' Report

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

We have audited the accompanying general purpose financial statements of Clark County - Springfield Transportation Coordinating Committee, as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of Clark County - Springfield Transportation Coordinating Committee's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Clark County - Springfield Transportation Coordinating Committee, as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2000 on our consideration of the Clark County - Springfield Transportation Coordinating Committee's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. 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 Clark County - Springfield Transportation Coordinating Committee, taken as a whole. 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. The accompanying information listed as supplemental schedules in the table of contents is also presented for purposes of additional analysis and is not a required part of the general purpose financial statements.

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

Clark, Schaefer, Hackett & Co.
Springfield, Ohio
November 9, 2000

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE
 Combined Balance Sheet - All Governmental Fund Types and Account Groups
 As of June 30, 2000

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Special Revenue Fund	General Fixed Assets	General Long-Term Obligations	
<u>Assets and Other Debits</u>					
Cash	\$ 96,036	-	-	-	96,036
Grants receivable	-	149,044	-	-	149,044
Due from other funds	53,548	-	-	-	53,548
Inventory	3,017	-	-	-	3,017
Amount to be provided from general government resources	-	-	-	41,054	41,054
Property, plant and equipment (net of accumulated depreciation)	-	-	88,019	-	88,019
Total assets and other debits	\$ 152,601	149,044	88,019	41,054	430,718
<u>Liabilities</u>					
Accounts payable	\$ 10,095	-	-	-	10,095
Grants payable	-	28,971	-	-	28,971
Accrued personnel costs	7,869	-	-	41,054	48,923
Notes payable	75,000	-	-	-	75,000
Accrued interest payable	1,579	-	-	-	1,579
Due to other funds	-	53,548	-	-	53,548
Deferred revenues	-	66,525	-	-	66,525
Total liabilities	94,543	149,044	-	41,054	284,641
<u>Fund Balance and other Credits</u>					
Investment in general fixed assets	-	-	88,019	-	88,019
Fund balances reserved for inventory	3,017	-	-	-	3,017
Undesignated fund balance	55,041	-	-	-	55,041
Total fund balance and other credits	58,058	-	88,019	-	146,077
Total liabilities, fund balance and other credits	\$ 152,601	149,044	88,019	41,054	430,718

See notes to the general purpose financial statements.

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE
 Combined Statement of Revenues, Expenditures and Changes in
 Fund Balance - All Governmental Fund Types
 Year Ended June 30, 2000

	Governmental Fund Types		Total (Memorandum Only)
	General	Special Revenue	
Revenues:			
Grants - federal, state and local	\$ 60,326	469,117	529,443
Total revenues	<u>60,326</u>	<u>469,117</u>	<u>529,443</u>
Expenditures:			
Personnel	15,022	170,494	185,516
Other	7,540	93,310	100,850
Indirect costs	15,323	163,640	178,963
Passthrough grant	-	63,248	63,248
Total expenditures	<u>37,885</u>	<u>490,692</u>	<u>528,577</u>
Excess of revenues over expenses	22,441	(21,575)	866
Other financing sources (uses):			
Operating transfers in (out)	<u>(21,575)</u>	<u>21,575</u>	<u>-</u>
Total other financing sources (uses)	<u>(21,575)</u>	<u>21,575</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	866	-	866
Fund balance, July 1, 1999	68,717	-	68,717
Prior period adjustment	<u>(11,525)</u>	<u>-</u>	<u>(11,525)</u>
Fund balance, June 30, 2000	\$ <u><u>58,058</u></u>	<u><u>-</u></u>	<u><u>58,058</u></u>

See notes to the general purpose financial statements.

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual - All Governmental Fund Types
 Year Ended June 30, 2000

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Grants - federal, state and local	\$ 50,196	60,326	10,130	527,784	469,117	(58,667)
Total Revenues	<u>50,196</u>	<u>60,326</u>	<u>10,130</u>	<u>527,784</u>	<u>469,117</u>	<u>(58,667)</u>
Expenditures:						
Personnel	16,450	15,022	1,428	188,050	170,494	17,556
Other	16,967	7,540	9,427	147,923	93,310	54,613
Indirect Costs	16,779	15,323	1,456	191,811	163,640	28,171
Passthrough grant	-	-	-	-	63,248	(63,248)
Total Expenditures	<u>50,196</u>	<u>37,885</u>	<u>12,311</u>	<u>527,784</u>	<u>490,692</u>	<u>37,092</u>
Excess of Expenditures Over Revenues	<u>-</u>	<u>22,441</u>	<u>22,441</u>	<u>-</u>	<u>(21,575)</u>	<u>(21,575)</u>
Other Financing Sources (Uses):						
Operating Transfers-In	-	(21,575)	(21,575)	-	-	-
Operating Transfers-Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,575</u>	<u>21,575</u>
Total Other Financing Sources	<u>-</u>	<u>(21,575)</u>	<u>(21,575)</u>	<u>-</u>	<u>21,575</u>	<u>21,575</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-	866	866	-	-	-
Fund Balance, July 1, 1999	<u>68,717</u>	<u>68,717</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2000	<u>\$ 68,717</u>	<u>69,583</u>	<u>866</u>	<u>-</u>	<u>-</u>	<u>-</u>

See notes to the general purpose financial statements.

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Notes to the General Purpose Financial Statements

June 30, 2000

1. Summary of Significant Accounting Policies:

Reporting entity

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

Basis of presentation - fund accounting

The general purpose financial statements have been prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the period when measurable and available to meet obligations incurred during the year. Measurable means the amount of the transaction can be determined and available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for CCTCC is sixty days after fiscal year end.

Fund accounting is employed for financial reporting purposes. A description of the fund types and account groups follows:

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

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

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

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

Basis of reporting

The pyramid approach to governmental financial reporting is used. Under CCTCC's adaptation of this approach, combined overview financial statements are used to present data separately for the general fund, the special revenue fund, the general fixed asset account group and the general long-term obligations group. Supplemental information is also reported to provide grantor agencies with information necessary for them to determine compliance with the financial portions of the grant agreements.

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Notes to the General Purpose Financial Statements

June 30, 2000

Accounting System

CCTCC maintains its own set of accounting records. The Clark County Auditor acts as the fiscal agent for the agency. These financial statements were prepared from the accounts and financial records of CCTCC and, accordingly, these financial statements do not present the financial position or results of the operations of Clark County.

Inventories

Office supply inventories are carried at cost (first in, first out).

Compensated Absences

A liability for employee leave benefits is accrued if the employees' right to receive compensation for future absences is attributable to services already rendered; the obligation relates to rights that vest or accumulate; payment of the compensation is probable; and the amount can be reasonably estimated.

CCTCC has recorded a liability for accumulated unused vacation time when earned for employees. A liability for accumulated unused sick leave has been recognized for employees who are likely to retire for the agency. Vacation leave taken in early fiscal year 2001, paid with available resources, was reported as a general fund liability in fiscal year 2000. The long-term portion of the vacation leave liability along with the sick leave liability is reported in the General Long-Term Obligations Account Group.

Depreciation

Prior to July 1, 1996, depreciation was computed using the straight-line method over five years. Beginning on July 1, 1997, CCTCC ceased recording depreciation due to converting to the governmental reporting model. Capital acquisitions are recorded as expenditures in the general fund and as an asset, at cost, in the general fixed asset account group. Depreciation was calculated and included in the indirect cost pool on page 15 for purposes of indirect cost reimbursement only.

Deferred revenue

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

Income taxes

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

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Notes to the General Purpose Financial Statements

June 30, 2000

Pooled Cash

As required by Ohio Revised Code, the Clark County Auditor acts as the fiscal agent for CCTCC's and the cash is held and invested by the Clark County Treasurer. The agency's assets are held in the County's cash and investment pool. At year-end, the reconciled carrying amount on the County Auditor's records for CCTCC's cash balance was \$96,036.

Estimates

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

Total Columns on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. Grant Revenue:

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

3. Notes Payable:

CCTCC executed a 360-day note payable to Security National Bank, dated January 4, 2000, in the amount of \$75,000 bearing interest at 4.65%.

4. Budgetary Information:

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

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

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Notes to the General Purpose Financial Statements

June 30, 2000

estimated resources.

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

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

5. Indirect Costs:

Fringe benefits, payroll related and general and administrative indirect costs are invoiced at provisional rates. During the audit period the provisional rate was 102%. The financial statements herein report indirect costs at the actual rate determined by audit, which was 97.85% of direct labor. A schedule of indirect cost rate is included in this report.

6. Operating Lease:

The Committee, through Clark County, leases office space from the City of Springfield, under an operating lease expiring March 31, 2002, for the sum of \$10,200 per year subject to CPI adjustment payable on a quarterly basis. Lease expense for fiscal year 2000 was \$10,666.

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

2001	\$ 10,340
2002	<u>2,585</u>
	\$ <u>12,925</u>

7. Compensated Absences:

Accumulated vested vacation pay is recorded as a liability on the balance sheet at the employee's current rate of pay. The total liability associated with accrued vacation leave for fiscal year 2000 is \$30,909; \$5,542 reported as a fund liability and \$25,367 reported in the General Long-Term Obligations Account Group.

A full-time employee accumulates one and one quarter days of sick pay per month. Twenty-five percent of the sick pay, up to a maximum of 30 days, will be paid upon retirement after five years of service. The liability accrued for sick leave at June 30, 2000 is \$15,687, all of which is reported in the General Long-Term Obligations Account Group.

8. Insurance:

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

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Notes to the General Purpose Financial Statements

June 30, 2000

9. Contingency:

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

10. Cost Allocation Plan:

A cost allocation plan is prepared annually by CCTCC. The plan, which includes fringe benefit and indirect costs, is used for the purpose of determining provisional allocation rates and is prepared in accordance with the provisions of Federal Management Circular (FMC) A-87 and the U.S. Department of Health and Human Services' Circular OASC-10. The plan is submitted to the cognizant grantor agency, the Federal Highway Administration through the Ohio Department of Transportation, for approval and authorization of negotiated provisional rates which are used for billing purposes during the fiscal year. These provisional rates are subject to audit at the end of each fiscal year. If the actual rates are less than the provisional rates, CCTCC must credit any over-billed amounts to the following year's cost pool. Conversely, CCTCC may recover under-billed amounts in the following year's cost pool. Adjustments as a result of a change in the rates are recognized for financial reporting purposes when determined.

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

Fringe Benefits - Fringe benefit costs are recorded in the general fund and allocated to the special revenue funds in accordance with the approved cost allocation plan, based upon a provisional rate approved by a cognizant grantor agency. The 2000 fringe benefit costs were allocated at a provisional rate of 52% of the productive direct and indirect labor dollars. The actual fringe benefit cost rate was 59.99%. Per the agreement with ODOT, the provisional rate of 52% was adjusted to the actual rate of 59.99%. The adjustment will be reflected in the following years cost allocation plan.

Indirect Costs - Administrative costs are recorded in the general fund as indirect costs and allocated to the special revenue funds in accordance with the approved cost allocation plan, based upon a provisional rate approved by a cognizant agency. The 2000 indirect costs were allocated at a provisional rate of 50% of direct labor dollars, including fringe benefits at the start of the year. The actual indirect cost rate was 37.86%. Per the agreement with ODOT, the provisional rate of 50% was adjusted to the actual rate of 37.86%. The adjustment will be reflected in the following years cost allocation plan.

11. Interfund Receivables and Payables:

As of June 30, 2000, there were Interfund Receivables of \$53,548 in the General Fund and Interfund Payables of \$53,548 in the Special Revenue Fund.

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE
Notes to the General Purpose Financial Statements
June 30, 2000

12. Defined Benefit Pension Plans:

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

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 8.5%. The 1999 employer contribution rate for local government employer units was 13.55%, of covered payroll, 9.35% to fund the pension and 4.2% to fund health care. The contribution requirements of plan members and the CCTCC are established and may be amended by the Public Employees Retirement Board. CCTCC's contributions to the PERS of Ohio for the years ending June 30, 2000, 1999 and 1998 were \$34,453, \$32,428 and \$27,989, respectively, which were equal to the required contributions for each year.

13. Other Post-Employment Benefits (OPEB):

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 postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is also available. A portion of each employer's contribution to the PERS of Ohio is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the PERS of Ohio. The portion of the 2000 employer contribution rate (identified above) that was used to fund health care for the year 2000 was 4.2% of covered payroll.

Other Postemployment Benefits (OPEB) are financed through employer contributions and investment earnings thereon. Funding and accounting were on a pay-as-you-go basis. The contributions allocated to retiree health care, along with investment income on allocated assets

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Notes to the General Purpose Financial Statements

June 30, 2000

and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. Expenditures for other postemployment benefits during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates are determined for retiree health care coverage. Benefits are advance-funded using an entry age normal actuarial cost method of valuation to determine the present value of benefit liabilities and normal cost.

14. Long-Term Obligations:

CCTCC records the potential liability for the conversion of accrued vacation and sick leave that would be paid out to employees through paid time off or by severance pay to retirees. The following is a summary of long-term obligations for the year ended June 30, 2000.

Amount accrued at June 30, 1999	\$ 42,544
FY 2000 amount paid	<u>(1,490)</u>
Amount accrued at June 30, 2000	\$ <u>41,054</u>

15. Fixed Assets:

A summary of changes in the General Fixed Asset Account Group is as follows:

	<u>Balance at</u> <u>July 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at</u> <u>June 30, 2000</u>
Furniture and Equipment	\$ 99,010	22,529	-	121,539
Less:				
Accumulated Depreciation	<u>33,520</u>	-	-	<u>33,520</u>
Total Assets	\$ <u>65,490</u>	<u>22,529</u>	-	<u>88,019</u>

See Note 1 for a discussion on the accumulated depreciation reported by CCTCC.

16. Prior Period Adjustment:

A prior period adjustment has been recorded in the general fund due to CCTCC recognizing grant revenue in prior period that has yet to be earned. This amount has been reclassified as deferred revenue in the June 30, 2000 financial statements. If this amount had been properly reported in previous years, excess of revenues and other sources over expenditures and other uses, as well as reported fund balance, for the general fund would have been lower by the amount of the adjustment.

SUPPLEMENTARY SCHEDULES

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Supporting Schedule of Revenue and Expenses
Year Ended June 30, 2000

	1	2	3	4	5	6	7	8	Total
	CPG/ODOT Grant	FTA 5307 Grant	ODOT Rideshare	OPWC	CMAQ	Westco	Welfare to Work	Local and Unallocated	
Grant revenue:									
Federal funds	\$ 256,723	40,018	7,339	-	32,284	-	56,220	-	392,584
State funds	32,090	4,443	-	40,000	-	-	-	-	76,533
Local funds	32,090	5,003	815	-	-	27,157	7,028	(11,767)	60,326
	<u>320,903</u>	<u>49,464</u>	<u>8,154</u>	<u>40,000</u>	<u>32,284</u>	<u>27,157</u>	<u>63,248</u>	<u>(11,767)</u>	<u>529,443</u>
Expenses, direct costs:									
Salaries	122,293	24,516	3,413	20,620	1,953	12,721	-	-	185,516
Travel	2,437	108	477	-	-	404	-	-	3,426
Special supplies and projects	9,044	-	54	-	-	-	63,248	-	72,346
Copies	827	169	14	298	10	-	-	-	1,592
Telephone and other	4,905	178	70	1,162	23	-	-	-	6,557
Outside printing	11,369	56	480	85	-	-	-	-	12,487
Miscellaneous	45,216	-	-	-	22,432	-	-	-	67,691
	<u>196,091</u>	<u>25,027</u>	<u>4,508</u>	<u>22,165</u>	<u>24,418</u>	<u>14,158</u>	<u>63,248</u>	<u>-</u>	<u>349,615</u>
Indirect costs (97.85% of direct salaries)	<u>119,659</u>	<u>23,988</u>	<u>3,339</u>	<u>20,176</u>	<u>1,911</u>	<u>12,447</u>	<u>-</u>	<u>-</u>	<u>181,520</u>
Eligible expenses charged to grant	<u>315,750</u>	<u>49,015</u>	<u>7,847</u>	<u>42,341</u>	<u>26,329</u>	<u>26,605</u>	<u>63,248</u>	<u>-</u>	<u>531,135</u>
Excess (deficiency) revenue over expenses	\$ <u>5,153</u>	<u>449</u>	<u>307</u>	<u>(2,341)</u>	<u>5,955</u>	<u>552</u>	<u>-</u>	<u>(11,767)</u>	<u>(1,692)</u>

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

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Indirect Cost Rate
Year Ended June 30, 2000

Indirect salaries and wages:		
Administrative	\$	5,062
Technical		2,016
Clerical		13,570
Bookkeeping		13,303
Vacation		21,426
Holiday		10,409
Sick leave		9,926
		<u>75,712</u>
Other indirect costs:		
Retirement		34,453
Hospitalization		29,187
Rent		10,666
Postage		1,465
Audit fees		5,799
Telephone		1,298
Printing		2,267
Copies		1,446
Supplies		3,642
Interest expense		2,974
Travel		38
Dues and subscriptions		460
Life insurance		178
Dental insurance		1,069
Medicare		1,815
CORSA insurance		1,196
Workers compensation		1,063
Tuition and school		567
Miscellaneous		3,668
		<u>103,251</u>
Indirect Cost Pool		178,963
Depreciation		<u>2,557</u>
Total Indirect Cost Pool	\$	<u>181,520</u>
Divided by Direct Labor	\$	<u>185,516</u>
Indirect Cost Rate		<u>97.85%</u>

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE
Board of Directors
June 30, 2000

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

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Schedule of Federal Award Expenditures

Year Ended June 30, 2000

<u>Federal Grantor/Pass - Through Grantor/Program Title</u>	<u>Pass-Through Entity Number</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Federal Grant Revenue</u>	<u>Federal Grant Expenditure</u>	<u>Questioned Costs</u>
<u>Federal Highway Administration</u> Passed through Ohio Department of Transportation: Consolidated planning grant	(1)	20.205	\$ 256,723	256,723	None
Rideshare Program	(1)	20.205	7,339	7,339	None
Congestion Mitigation/Air Quality	(1)	20.205	32,284	32,284	None
			<u>296,346</u>	<u>296,346</u>	
<u>Federal Transit Administration</u> Passed through City of Springfield: Planning grant, FTA Section 5307	(1)	20.507	40,018	40,018	None
Passed through Ohio Department of Transportation: Welfare to Work Program, FTA Section 5313	(1)	20.515	56,220	56,220	None
			<u>96,238</u>	<u>96,238</u>	
			\$ <u>392,584</u>	<u>392,584</u>	

(1) Passthrough number not available.

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

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE
Notes to the Schedule of Federal Awards Expenditures

- Note 1. Some federal financial assistance programs require CCTCC to match expenditures made with their own funds or funds received from other sources. The matching requirements are at various rates as governed by the specific grant agreement. The Ohio Department of transportation (ODOT) is the other matching source for the transportation Planning Program.
- Note 2. The federal assistance funds received from the Department of Transportation through the Ohio Department of Transportation and reported under CFDA number 20.205 titled Transportation Planning was a consolidation of funds the Federal Highway Administration's Highway Planning and Construction and the Federal Transit Administration's Section 8 Technical Studies Grant.
- Note 3. The Welfare to Work program federal assistance funds were received from the Employment and Training Administration through the Ohio Department of Transportation and reported under CFDA number 20.515. These funds were passed-through to the Clark County Department of Job and Family Services to help move hard-to-employ welfare recipients into lasting unsubsidized jobs and achieve self sufficiency.

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

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

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

We have audited the general purpose financial statements of the Clark County - Springfield Transportation Coordinating Committee as of and for the year ended June 30, 2000, and have issued our report thereon dated November 9, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Clark County - Springfield Transportation Coordinating Committee's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Clark Schaefer, Hackett & Co.
Springfield, Ohio
November 9, 2000

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

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

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

Compliance

We have audited the compliance of the Clark County - Springfield Transportation Coordinating Committee with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended June 30, 2000. The Clark County - Springfield Transportation Coordinating Committee's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Clark County - Springfield Transportation Coordinating Committee's management. Our responsibility is to express an opinion on Clark County - Springfield Transportation Coordinating Committee's compliance based on our audit.

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

In our opinion, Clark County - Springfield Transportation Coordinating Committee complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2000.

Internal Control Over Compliance

The management of Clark County - Springfield Transportation Coordinating Committee is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit,

we considered Clark County - Springfield Transportation Coordinating Committee's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

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

Clark, Schaefer, Hackett & Co.
Springfield, Ohio
November 9, 2000

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

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE
JUNE 30, 2000

1. SUMMARY OF AUDITORS' RESULTS

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

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

Findings: None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Findings: None

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

Clark County - Springfield Transportation Coordinating Committee
June 30, 2000

Prior Audit Findings:

1. During 1999, CCTCC encountered problems with its software conversion that prohibited the preparation of financial information necessary for a timely audit. Management believes this was an isolated incidence and has implemented controls to prevent occurrence of such events in the future. The agency was able to prepare financial statements for fiscal year 2000 which enabled the audit to be completed within 180 days after year-end. However, the continued efforts are needed to record transactions, close the books and prepare financial statements on a timely basis.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

CLARK COUNTY-SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

CLARK COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JANUARY 23, 2001**