

**Brooke-Hancock-Jefferson**  
**Metropolitan Planning Commission**  
**Steubenville, Ohio**

**Financial Statements and  
Supplementary Information  
Together with Auditor's Report  
As of June 30, 2007**





# Mary Taylor, CPA

Auditor of State

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 S.R. Snodgrass, A.C., for the audit period July 1, 2006 through June 30, 2007. 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.

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

June 30, 2008

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**Brooke-Hancock-Jefferson  
Metropolitan Planning Commission  
AUDIT REPORT  
JUNE 30, 2007**

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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 general fund of the Brooke-Hancock-Jefferson Metropolitan Planning Commission (BHJ), as of and for the year ended June 30, 2007, 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 opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller 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 presentations. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of BHJ, as of June 30, 2007, and the respective changes in financial position, thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

In addition, in our opinion, the financial statements referred to above present fairly in all material respects, the respective financial position of the General Fund of BHJ, as of June 30, 2007, and the respective changes in the financial position, thereof for the year then ending in conformity with accounting principles generally accepted in the United States of America.

Brooke-Hancock-Jefferson  
Metropolitan Planning Commission  
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In accordance with *Government Auditing Standards*, we have also issued our report dated May 8, 2008, on our consideration of BHI's internal control over financial reporting and on our tests of it compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise of BHI's basic financial statements. The accompanying Management Discussion and Analysis Report, Schedule of Contract Revenue and Expenditures, Schedule of Agency Management Expenditures – Indirect Costs, and the Schedule of Fringe Benefits are not a required part of the basic financial statements, but are supplementary information presented for purposes of additional analysis. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

*S. R. Smolgrass, A.C.*

Steubenville, Ohio  
May 8, 2008

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

### **MANAGEMENT DISCUSSION AND ANALYSIS YEAR ENDED JUNE 30, 2007**

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, 2007. 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 06 to FY 07 Comparison**

- Net assets increased by \$22,674. 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 2007 increase in net assets was less than 4% of total revenue.
- Liabilities increased by \$50,616 as a consequence of the "deferred revenue" and "due to grantors" categories.
- Revenue in 2007 increased from \$616,158 to \$706,924. The revenue increase is primarily due to a federal increase in federal pass through monies for transit planning studies, economic development and homeland securities.
- Expenses in 2007 increased from \$618,560 to \$701,887. The expense increase matches the percentage increase in revenue.
- Indirect costs in 2007 were comparable to 2006 costs while the indirect rate decreased by 29.35%. The decrease in this rate is partially due to increase in direct costs.
- Health insurance increased 7%. This cost is dynamic and negotiated on an annual basis.

#### **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.



## **Overview of the Financial Statements (continued)**

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

### **Economic Conditions**

BHJ relies heavily on federal, state and local grants and contracts along with members' dues to fund its many programs. In the short term, these revenue sources are secure and relatively predictable; however, on a long-term basis, legislative action may alter these revenue streams and BHJ continues to seek diversified revenue sources.

### **Contracting 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 43952.

## Financial Position

The following represents BHJ's financial position for the year ended June 30, 2007.

### STATEMENT OF NET ASSETS

	<u>2006</u>	<u>2007</u>	<u>Change</u>	<u>% Change</u>
<b>ASSETS</b>	\$137,388	\$210,677	\$73,289	35 %
Cash and cash equivalents	37,806	100,284	62,478	62 %
Accounts receivable, net	18,270	9,135	(9,135)	(100)%
Grants and contributions receivable	68,825	74,722	5,897	8 %
Capital Assets	12,488	26,536	14,048	53 %
<b>LIABILITIES</b>	77,078	127,694	50,616	40 %
Accounts payable	13,908	34,079	20,171	59 %
Accrued and withheld employee benefits	10,090	9,459	(631)	(6)%
Accrued payroll	10,986	11,313	327	3 %
Accrued and withheld payroll taxes	2,178	3,548	1,370	39 %
Due to grantors	17,088	36,911	19,823	54 %
Loan payable	8,672	5,084	(3,588)	(71)%
Deferred revenue	14,146	27,300	13,154	48 %
<b>NET ASSETS</b>	60,310	82,984	22,674	27 %
Investments in capital assets	3,815	21,452	17,637	82 %
Unrestricted	56,495	61,531	5,036	8 %

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES

	<u>2006</u>	<u>2007</u>	<u>Change</u>	<u>% Change</u>
<b>REVENUE</b>	\$616,156	\$706,924	\$90,768	13 %
Federal	411,517	403,437	(8,080)	(2)%
State	100,525	102,222	1,697	(2)%
Per capita dues	103,785	103,650	(135)	(.13)%
Project fees	-	95,432	95,432	100 %
Other	329	2,183	1,854	85 %
<b>EXPENSES</b>	618,560	701,888	83,328	12 %
Transportation Planning	145,706	182,205	36,499	20 %
Economic development service	57,901	69,263	11,362	16 %
Transit studies and capital planning	44,510	53,544	9,034	17 %
Community development projects	43,072	55,708	12,636	23 %
Homeland security	-	6,658	6,658	100 %
Environmental protection	98,615	106,194	7,579	7 %
Agency management and indirect	228,756	228,316	(440)	(.19)%
<b>NET CHANGE IN FUND BALANCE</b>	(2,404)	5,036	7,440	74 %

**FINANCIAL  
STATEMENT NOTES**

	<u>2006</u>	<u>2007</u>	<u>Change</u>	<u>% Change</u>
CASH DEPOSITS AND CASH ON HAND	\$37,806	\$100,284	\$62,478	62 %
National City	37,806	99,961	62,155	62 %
Petty Cash	-	323	323	100 %
NET CAPITAL ASSETS	12,488	26,536	14,048	53 %
DUES TO GRANTORS	17,088	36,911	19,823	54 %
GRANTS RECEIVABLE	68,825	74,722	5,897	8 %
DERERRED REVENUE	14,156	27,300	13,144	48 %

**INDIRECT  
COSTS**

	<u>2006</u>	<u>2007</u>	<u>Change</u>	<u>% Change</u>
TOTAL INDIRECT COSTS	224,132	202,196	(21,936)	(11)%
Personnel	89,130	85,678	(3,452)	(4)%
Travel	147	201	54	27 %
Fringe Benefits	57,178	57,080	(98)	(.17)%
Advertising	-	1,646	1,646	100 %
Rent	31,855	32,650	795	2 %
Audit/Personal Service Contract	14,935	-	(14,935)	(100)%
Insurance	3,620	3,573	(47)	(1)%
Telephone	5,285	4,925	(360)	(7)%
Equipment Cost	377	205	(172)	(84)%
Suppliers	6,530	1,408	(5,123)	(364)%
Postage	2,470	3,147	677	22 %
Dues and Publications	407	2,358	1,951	83 %
Other	12,197	9,325	(2,872)	(31)%
INDIRECT COST RATE	148.9%	119.5%	(29.4)%	(25)%

**FINANCIAL BENEFITS**

	<u>2006</u>	<u>2007</u>	<u>Change</u>	<u>% Change</u>
TOTAL FRINGE BENEFITS	\$153,744	\$169,763	16,019	9%
Salary Benefits	33,001	39,332	6,331	16%
Payroll Benefits	5,257	5,745	488	8%
Health Insurance	72,741	78,115	5,374	7%
Ohio PERS	42,746	46,571	3,825	8%
FRINGE BENEFIT RATE	64.2%	66.6%	2.4%	4%

**AUDITED FRINGE, INDIRECT AND  
COMBINED RATE**

<b>Year</b>	<b>Fringe Rate</b>	<b>Indirect Rate</b>	<b>Combined Rate</b>	<b>Annual Change</b>
1998	0.5735	1.0312	1.6047	0 %
1999	0.5972	1.2882	1.8854	17 %
2000	0.5655	1.0942	1.6597	(12)%
2001	0.5651	1.3223	1.8874	14 %
2002	0.6311	1.0838	1.7149	(9)%
2003	0.7325	1.3683	2.1008	22 %
2004	0.7020	1.2558	1.9578	(7)%
2005	0.7553	1.3806	2.1359	9 %
2006	0.6415	1.4890	2.1305	0 %
2007	0.6662	1.1954	1.8616	(27)%

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
STATEMENT OF NET ASSETS  
JUNE 30, 2007**

	<b><u>Governmental Activities</u></b>
<b>Assets</b>	
Cash and cash equivalents	\$100,284
Accounts receivable, net	9,135
Grants and contributions receivable	74,722
Capital assets:	
Property, plant, and equipment, net of accumulated depreciation	<u>26,536</u>
<b>TOTAL ASSETS</b>	<b><u>\$210,677</u></b>
 <b>LIABILITIES</b>	
Accounts payable	\$ 34,079
Accrued and withheld employee benefits	9,459
Accrued payroll	11,313
Accrued and withheld payroll taxes	3,548
Due to grantors	36,911
Loan payable	5,083
Deferred revenue	<u>27,300</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$127,693</u></b>
 <b>NET ASSETS</b>	
Investments in capital assets, net of related debt	\$ 21,453
Unrestricted	<u>61,531</u>
<b>TOTAL NET ASSETS</b>	<b><u>\$ 82,984</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$210,677</u></b>

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, 2007**

<b>FUNCTIONS/PROGRAMS</b>	<u>Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Primary Government:			
Transportation planning	\$292,639	\$263,762	\$ (28,877)
Economic development services	83,581	66,177	(17,404)
Transit studies and capital planning	72,714	63,114	(9,600)
Community development projects	93,348	47,674	(45,674)
Environmental protection projects	134,400	113,105	(21,295)
Homeland security projects	<u>13,520</u>	<u>7,260</u>	<u>(6,260)</u>
<b>TOTAL PRIMARY GOVERNMENT</b>	<u><b>\$690,202</b></u>	<u><b>\$561,092</b></u>	<u><b>\$(129,110)</b></u>

General Revenues:

Per Capita revenues	\$103,650
West Virginia Development Office	40,000
Other revenues	<u>2,183</u>
<b>TOTAL GENERAL REVENUES</b>	<u><b>\$145,833</b></u>
<b>CHANGES IN NET ASSETS</b>	16,723
<b>Net Assets, Beginning As Originally Stated</b>	\$ 60,310
<b>Prior Period Adjustment (See Note 10)</b>	<u>5,951</u>
<b>NET ASSETS, ENDING AS RESTATED</b>	<u><b>\$ 82,984</b></u>

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

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
GOVERNMENT FUND  
BALANCE SHEET  
JUNE 30, 2007**

<b>CURRENT ASSETS</b>	<b><u>General Fund</u></b>
<b>Assets</b>	
Cash and cash equivalents	\$100,284
Accounts receivable, net	9,135
Grants receivable	<u>74,722</u>
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$184,141</u></b>
 <b>LIABILITIES AND FUND BALANCE</b>	
<b>Liabilities</b>	
Accounts payable	\$ 34,079
Accrued and withheld employee benefits	9,459
Accrued payroll	11,313
Accrued and withheld payroll taxes	3,548
Due to grantors	36,911
Deferred revenue	<u>27,300</u>
<b>TOTAL LIABILITIES</b>	<b><u>122,610</u></b>
 <b>Fund Balance</b>	
Fund balance – unreserved	<u>61,531</u>
<b>TOTAL FUND BALANCE</b>	<b><u>61,531</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$184,141</u></b>

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

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
RECONCILITATION OF GOVERNMENTAL FUND BALANCE  
TO NET ASSETS OF GOVERNMENTAL ACTIVITIES  
JUNE 30, 2007**

Governmental Fund Balance	\$61,531
Amounts reported for governmental activities in the Statement of net assets are different because:	
Capital assets of \$72,282 net of accumulated depreciation of \$45,745, are not financial resources and, therefore, are not reported in the fund.	26,537
Long-term liabilities are not due and payable in the current period and are reported in the fund.	<u>(5,084)</u>
Net Assets of Governmental Activities	<u>\$82,984</u>

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



**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
STATEMENT OF REVENUES, EXPENDITURE,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2007**

	<b><u>General Fund</u></b>
<b>REVENUES</b>	
Federal grants and projects	\$403,437
State financial assistance	102,222
Per capita dues	103,650
Project fees	95,432
Other	<u>2,183</u>
<b>TOTAL REVENUES</b>	<b><u>\$706,924</u></b>
<b>EXPENDITURES</b>	
Transportation planning	\$182,205
Economic development services	69,263
Transit studies and capital planning	53,544
Community development projects	55,708
Homeland security	6,658
Environmental protection projects	106,194
Agency management and indirect costs	<u>228,316</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$701,888</u></b>
Excess of revenues over expenditures	<u>\$ 5,036</u>
<b>NET CHANGES IN FUND BALANCE</b>	<b>\$ 5,036</b>
<b>FUND BALANCE, BEGINNING</b>	<u>56,495</u>
<b>FUND BALANCE, ENDING</b>	<b><u>\$ 61,531</u></b>

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

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
RECONCILITATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE OF  
GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES  
JUNE 30, 2007**

Net Change in Fund Balances - Governmental Fund	\$ 5,036
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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 by which capital outlays of \$17,581 exceeded depreciation of \$9,483 in the current period.	8,098
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Governmental funds report debt payments as expenditures. This is the amount of debt payments in the current period.	<u>3,589</u>
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Change in Net Assets of Governmental Activities	<u>\$16,723</u>
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The accompanying notes are an integral part of these financial statements.

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

**1. Summary of Significant Accounting Policies**

In fiscal year 2004, BHJ adopted the provisions of GASB Statement No. 334, *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 resulted 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 is 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.

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.

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

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 cognized 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 of 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.

Revenues – Non-Exchange Transactions – Non-exchange transactions, in which BHJ receives value without directly giving value in return, include 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 those specific purposes, 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.

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

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 only non-program specific purchased property and equipment (See Note 10) 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 limitation imposed on their use by external restrictions by creditors, grantors, laws or regulations of other governments.

Allocation of Employee Benefits and Indirect Cost – 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.

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 statues also permit BHJ to invest its monies in certificates of deposits, 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.

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

Cash and Cash Equivalents (continued) – 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 or of 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 BHI's name.

Income Taxes – BHI 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.

**2. Deposits and Investments**

Concentration of Credit Risk – Cash deposits and cash on hand consist of the following at June 30, 2007:

	<u>Bank Balance</u>	<u>Carrying Balance</u>
National City	\$109,432	\$ 99,961
Total cash deposits	109,432	99,961
Petty cash	-	323
Total cash deposits and cash on hand	<u>\$109,432</u>	<u>\$100,284</u>

BHI's funds at National City are insured up to the FDIC limit. At June 30, 2007, the agency's balances were not in excess of the FDIC prescribed insured limits. Refer to the Cash and Cash Equivalents section of Note 1 for deposit and investment policies.

As of June 30, 2007, \$9,432 of BHI's bank balances of \$109,432 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 9,432
Total	<u>\$ 9,432</u>

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

**3. Capital Assets**

A summary of changes in capital assets for the fiscal year ended June 30, 2007 is as follows:

**Governmental Activities:**

	<u>Equipment</u>
Balance of July 1, 2006	\$ 54,702
Additions	17,580
Deletions	<u>-</u>
Balance June 30, 2007	\$ 72,282
Accumulated Depreciation	
Prior Years	(36,262)
Current Year	<u>(9,483)</u>
Net Capital Assets June 30, 2007	<u>\$ 26,537</u>

**4. Due to Grantors**

Due to grantors of \$36,911 is comprised of amounts due to the following governmental entities at June 30, 2007:

U.S. Department of Commerce – EDA 2003	\$ 3,356
U.S. Department of Commerce – EDA 2004	6,564
U.S. Department of Commerce – EDA 2005	5,414
U.S. Department of Commerce – ARC 2005	1,754
U.S. Department of Commerce – EDA 2007	<u>19,823</u>
Total due to grantor	<u>\$ 36,911</u>

**5. Deferred Revenue**

Deferred Revenue represents monies advanced to BHJ from grantors for the purpose of carrying on specific grant functions, but is unobligated as of June 30, 2007:

Appalachian Regional Commission	\$ 10,891
ODOT Highway and Transit	8,407
WVDOT Highway and Transit	4,014
Local Per-Capita Revenues	<u>3,988</u>
Total deferred revenue	<u>\$ 27,300</u>

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

**6. GRANTS RECEIVABLE**

Grants receivable of \$74,722 is comprised of amounts due from the following governmental entities at June 30, 2007:

WV Department of Transportation – FHWA (Federal)	\$ 5,851
WV Department of Transportation – FHWA (State)	795
WV Department of Transportation – FTA Section 8 (State)	10,672
Ohio Department of Transportation – FHWA (Federal)	20,311
Ohio Department of Transportation – FHWA (State)	2,553
Ohio Department of Transportation – Special Trans. Planning	3,058
Ohio Department of Transportation – FTA Section 8 (Federal)	1,590
Ohio Department of Transportation – FTA Section 8 (State)	<u>199</u>
Total transportation	<u>45,029</u>
Brooke County, WV – Colliers Sewer – EPA	3,325
Mahans Lane/Eldersville Road – EPA	1,672
BDC Parcel – EPA	897
Beech Bottom Water – EPA	10,560
Route 8 Sewer – EPA	2,218
Hammond Lazeur Lane – EPA	1,498
BC/HC Transit Study	134
New Cumberland Elevator	2,029
BHJ Coordinated Transit Plan	<u>7,360</u>
Total other	<u>29,693</u>
Total grants receivable	<u>\$74,722</u>



**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

**7. Defined Benefit Pension Plan**

All of the BHI's full-time employees participate in a cost sharing, multiple employer defined benefit pension plan.

**Ohio Public Employees Retirement System (OPERS)** – The following information was provided by the Ohio Public Employees Retirement System (OPERS) to assist BHI in complying with GASB Statement No. 27, "Accounting for Pensions by State and Local Government Employers."

Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: 1. The Traditional Plan is a cost-sharing multiple-employer defined benefit pension plan. 2. The Member-Directed Plan is a defined contribution plan. 3. The Combined Plan, a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

All employees of the BHI, participate in one of the three OPERS pension plans. OPERS provides retirement, disability, survivor and death benefits, annual cost - of - living adjustments to qualifying members of both the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for the OPERS. Interested parties may obtain a copy by making a written request to: OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-67055 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. As of January 1, 2007, the plan members are required to contribute 9.5% of their annual covered salary and the employer's contribution rate for 2007 was 13.85% of covered payroll. Internal Revenue Service law makes it possible for an employer to pay (pick up) employee contributions for member of PERS, and BHI has opted to contribute 15.85% with plan members contributing 7.5% of covered payroll. BHI's required contribution for the periods ended June 30, 2007, 2006, and 2005 were \$46,570, \$42,745 and \$45,690, respectively,

**Other Post -Employment Benefits** – OPERS provides retirement, disability, survivor and post-retirement health care benefits to qualifying members of both the Traditional and Combined Plans; however, health care benefits are not statutorily guaranteed. Members of the Member-Directed Plan do not qualify for ancillary benefits including post-employment health care coverage.

OPERS provides post-retirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit, and to primary survivor recipients of such retirees. Health care coverage for disability recipients is also available under OPERS. The health care coverage provided by the retirement system is considered an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 12.

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

**7. Defined Benefit Pension Plan (continued)**

**Other Post-Employment Benefits (continued)** - A portion of each employer's OPERA contribution is set aside for the funding of post-retirement health care. The Ohio Revised Code provides statutory authority for public employers to fund post-retirement health care through their contributions to OPERS. The number of active contributing participants in the Traditional and Combined Plans was \$375,337.

Summary of Assumptions:

Actuarial Review: The following assumptions and calculations were based on the System's latest Actuarial Review performed as of December 31, 2005.

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

Assets Valuation Method: All investments are carried at market value. For actuarial purposes, the funding value of defined benefit assets recognizes assumed investment return fully each year. Differences between actual and assumed investment return are phased in over a closed 4 year period. Funding value is not permitted to deviate from market value by more than 12%.

Investment Return: The investment assumption rate for 2005 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 .7% to 3%. Health care costs were assumed to increase 4.00% annually, beginning in 9 years.

The actuarial value of the Retirement System's net assets available for OPEB at December 31, 2005 was \$11.7 billion. The actuarially accrued liability and the unfunded actuarially accrued liability, based on the actuarial cost method used, were \$31.3 billion and \$20.2 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. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2007, which will allow additional funds to be allocated to the health care plan.

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007**

**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, 2007, 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 the 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 the 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. Prior Period Adjustments**

During the year BHJ recorded equipment that was previously expensed in the financial statements because it was directly charged to a particular grant. The retroactive recording of the equipment results in total prior period equipment of \$18,906 in with an accumulated depreciation total of \$12,955. The impact on the beginning net asset balance on the government wide Statement of Net Assets is a net increase of \$5,951.

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
SCHEDULE OF AGENCY MANAGEMENT EXPENDITURES  
INDIRECT COSTS  
FOR THE YEAR ENDED JUNE 30, 2007**

	<u>Allocation of Indirect Costs</u>	<u>Unallocated Agency Management</u>	<u>Total Agency Management</u>
Personnel	\$ 85,678	\$ -	\$ 85,678
Fringe benefits	57,080	-	57,080
Travel	201	-	201
Advertising	1,646	-	1,646
Rent	32,650	-	32,650
Audit and personal service contracts	-	13,246	13,246
Insurance	3,573	-	3,573
Telephone	4,925	-	4,925
Equipment costs	205	-	205
Supplies	1,408	-	1,408
Postage	3,147	-	3,147
Dues and publications	2,358	-	2,358
Other	<u>9,325</u>	<u>5,884</u>	<u>15,209</u>
 Total, Government-Wide Level	 <u>\$202,196</u>	 <u>\$19,130</u>	 \$221,326
 Less: Depreciation			 (9,483)
 Plus: Lease principal payments			 3,589
 Plus: Indirect capital asset additions			 <u>12,884</u>
 Total, Fund Level			 <u>\$228,316</u>

**INDIRECT COST RATE COMPUTATION**

<u>Total Indirect Costs</u>	<u>\$202,196</u>	=	119.5438%
Direct Personnel Costs	\$169,140		

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
SCHEDULE OF FRINGE BENEFITS  
FOR THE YEAR ENDED JUNE 30, 2007**

Salary benefits		\$ 39,332
Payroll benefits:		
Medicare	\$ 3,944	
Unemployment insurance	338	
Workers compensation	<u>1,462</u>	<u>5,744</u>
Other benefits:		
Health insurance	78,115	
Ohio PERS	<u>46,571</u>	<u>124,686</u>
Total fringe benefits		<u>\$169,762</u>

**FRINGE BENEFIT RATE COMPUTATION**

<u>TOTAL FRINGE BENEFITS</u>	<u>\$169,762</u>		= 66.6209%
TOTAL PERSONNEL COSTS	\$254,818		

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
SCHEDULE OF CONTRACT REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2007**

	Revenue Recorded				Expenditures				
	Federal	State	Local	Total	Personnel	Fringe Benefits	Other	Indirect	Total
<b>Federal Highway Administration</b>									
Highway Planning and Research									
Ohio Department of Transportation FY 07	\$130,766	\$ 17,296	\$17,296	\$165,358	\$ 54,477	\$ 36,292	\$ 9,467	\$ 65,122	\$165,358
WV Department of Transportation FY 07	91,374	11,851	11,851	115,076	38,131	25,403	5,961	45,581	115,076
<b>Federal Transit Administration</b>									
Transit Technical Studies: FTA Section 8									
Ohio Department of Transportation FY 07	14,681	1,894	1,894	18,469	5,587	3,722	2,480	6,679	18,468
WV Department of Transportation FY 07	-	18,706	4,822	23,528	8,073	5,379	426	9,651	23,529
<b>Ohio Special Transportation Planning</b>									
Ohio Department of Transportation FY 07	-	12,475	-	12,475	-	-	12,475	-	12,475
<b>Appalachian Regional Commission:</b>									
Appalachian Local Development District									
302(a)(1) 07/01/06 – 12/31/06	21,927	21,927	-	43,854	13,684	9,116	4,696	16,357	43,853
302(a)(1) 01/01/07 – 06/30/07	20,683	20,683	-	41,366	12,657	8,432	5,148	15,130	41,367
<b>U.S. Environmental Protection</b>									
EPA Administration Contract	76,570	-	10,348	86,918	8,656	5,767	70,255	10,348	95,026
<b>U.S. Department of Commerce – EDA</b>									
07/01/05 – 12/31/2006	40,177	-	40,177	80,354	9,278	6,181	53,804	11,091	80,354
<b>Homeland Security</b>									
Homeland Security Contract	7,259	-	-	7,259	3,365	2,242	1,051	4,023	10,681

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
SCHEDULE OF CONTRACT REVENUES AND EXPENDITURES (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2007**

	Revenue Recorded				Expenditures				
	Federal	State	Local	Total	Personnel	Fringe Benefits	Other	Indirect	Total
<b>WV Division of Environmental Protection</b>									
Brooke County Mahan Lane/Elders Ville Road	-	5,390	-	5,390	1,851	1,233	93	2,213	5,390
Brooke County Hammond/Lazier Lane	-	1,498	-	1,498	524	349	-	626	1,499
Hancock County Route 8 Sewer	-	22,165	-	22,165	7,658	5,102	252	9,154	22,166
Beech Bottom Water Project	-	7,481	-	7,481	2,531	1,686	239	3,025	7,481
<b>Local Contracts and Projects</b>									
Jefferson County Transit Study	-	27,833	-	27,833	-	-	27,913	-	27,913
New Cumberland Elevator	-	5,064	-	5,064	1,777	1,184	80	2,125	5,166
<b>TOTALS</b>	<u>\$403,437</u>	<u>\$174,263</u>	<u>\$86,388</u>	<u>\$664,088</u>	<u>\$168,249</u>	<u>\$112,088</u>	<u>\$194,340</u>	<u>\$201,125</u>	<u>\$675,802</u>

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
NOTE TO SCHEDULE OF CONTRACT REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2007**

**BASIS OF PRESENTATION**

The accompanying Schedule of Contract Revenues and Expenditures reflects the expenditures of the Brooke-Hancock-Jefferson Metropolitan Planning Commission programs for the year ended June 30, 2007. 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.





**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 General fund of the Brooke-Hancock-Jefferson Metropolitan Planning Commission (BHJ), as of and for the year ended June 30, 2007, which collectively comprise Brooke-Hancock-Jefferson Metropolitan Planning Commission's basic financial statements and have issued our report thereon dated May 8, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance and Other Matters**

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

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Brooke-Hancock-Jefferson Metropolitan Planning Commission's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion of the effectiveness of the Agency's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, and others within the organization 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.

*S. R. Smodgrass, A.C.*

Steubenville, Ohio  
May 8, 2008

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2007**

**FINANCIAL STATEMENTS FINDING**

None

**BROOKE-HANCOCK-JEFFERSON  
METROPOLITAN PLANNING COMMISSION  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2007**

**SECTION I – FINANCIAL STATEMENT FINDINGS**

2006-1: *Inadequate Recognition of Bank Deposits*

*Condition and Criteria:* During our fieldwork, we noted that June 2006 bank reconciliation contained a reconciling amount for a deposit that cleared the bank during the month of June, but was not recorded within the general ledger until the subsequent month and period. All deposits and other bank activity need to be recorded in the general ledger in a timely manner, within the period of occurrence. Improper recognition of bank activity prevents the presentation of accurate cash balances within the financial statements.

*Cause and Effect:* During the course of our audit, we noted that a deposit, clearing the bank account during the month of June, was not recorded into the general ledger until the following fiscal year and period, July 2006. BHJ's cash balance, reported on their unaudited financial statements at the end of the fiscal year 2006 was understated.

*Auditor's Recommendation:* BHJ needs to ensure that bank activity is recorded in the general ledger in the appropriate period. In addition, BHJ also needs to perform monthly bank reconciliations in order to prevent such occurrences.

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



Mary Taylor, CPA  
Auditor of State

**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  
JULY 15, 2008**