

CLARK COUNTY-SPRINGFIELD

TRANSPORTATION COORDINATING COMMITTEE

**FY15
PLANNING
WORK
PROGRAM**

MAY, 2014

Planning Work Program

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**denotes non-voting member*

Planning Work Program

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This report was prepared in cooperation with the U.S. Department of Transportation's Federal Highway Administration and Federal Transit Administration, the Ohio Department of Transportation, the Ohio Public Works Commission, the West Central Ohio Port Authority, transit and rail freight service providers, and the local governments and agencies of Clark County.

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The contents of this Plan reflect the views of the Clark County-Springfield Transportation Study, which is responsible for the facts and the accuracy of the data presented herein. The contents do not necessarily reflect the official view and policies of the Ohio Department of Transportation or the U.S. Department of Transportation. This Plan does not constitute a standard, specification or regulation.

Planning Work Program

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Planning Work Program

INTRODUCTION

The Clark County-Springfield Area Transportation Study was organized in 1964 to comply with the requirements of the Federal-Aid Highway Act of 1962. The organization is more commonly known by the name of its policy committee, the Clark County-Springfield Transportation Coordinating Committee, or TCC.

The TCC is the metropolitan planning organization (MPO) for transportation in Clark County as designated by the Ohio Department of Transportation acting in behalf of the Governor in accordance with federal law (23 USC 134). The MPO is the forum for cooperative transportation decision-making by the principal elected officials of general purpose local government. The TCC is composed of local elected and appointed officials, transportation professionals, and citizen members. **The TCC reviews and approves plans and programs involving expenditures of federal-aid transportation funds in Clark County.**

The TCC is responsible for the federally-mandated cooperative, comprehensive and continuing transportation planning process. The Study staff maintains this planning process through the work elements developed annually in this Planning Work Program (PWP). The PWP describes the work necessary to maintain the transportation planning process and serves as the budgeting mechanism. The transportation planning process implemented through the PWP is described in the Prospectus, dated November, 2011.

As the MPO, the TCC must fulfill the requirements of the planning regulations for the Clark County - Springfield area to maintain eligibility for Federal highway and transit funds through the Ohio Department of Transportation. The Transportation Equity Act for the 21st Century (TEA-21) recognized that transportation improvements impact the economy, environment, and community quality of life. TEA-21 considered the sixteen metropolitan planning factors established under ISTEA, the previous federal-aid Act, and reduced them to seven. The seven planning factors were expanded to eight in SAFETEA-LU and continue through the current Federal transportation legislation, Moving Ahead for Progress in the 21st Century (MAP-21).

The metropolitan planning processes must consider transportation projects and strategies that will:

- **Support the economic vitality** of the United States, the States and metropolitan areas, especially by enabling global competitiveness, productivity and efficiency;

Planning Work Program

INTRODUCTION

- **Increase the safety of the transportation system** for motorized and non-motorized users;
- **Increase the security of the transportation system** for motorized and non-motorized users;
- **Increase the accessibility and mobility options** available to people and freight;
- **Protect and enhance the environment, promote energy conservation, and improve quality of life;**
- **Enhance the integration and connectivity of the transportation system, across and between modes, for people and freight;**
- **Promote efficient system management and operation; and**
- **Emphasize the preservation of the existing transportation system.**

Current planning regulations identify five additional requirements of the planning process:

- **A pro-active public involvement process;**
- **Consistency with Title VI of the Civil Rights Act of 1964;**
- **Identification of actions necessary to comply with the Americans with Disabilities Act of 1990;**
- **Provide for the involvement of traffic, ridesharing, transportation safety and enforcement agencies, port authorities, airports and appropriate private operators;**
- **Provide for the involvement of environmental resource and permit agencies as appropriate.**

601

SHORT RANGE PLANNING

Objective:

To develop alternative transportation improvement actions that address near-term needs.

ELEMENT 601.1

Short Range Planning

PURPOSE

To conduct studies and develop information for decision-makers and to identify projects for implementation either in the Transportation Improvement Program or in the normal operating or capital improvement budgets of the participating agencies.

PREVIOUS WORK

FY14 completed work products include:

- TRAC/Major New Project Application
- Clark County Sign and Guardrail Inventory
- New Carlisle Crosswalk Study
- Shawnee High School Traffic Flow Study

METHODOLOGY

Implementation of activities consistent with MAP-21 will continue to be a priority. Staff will coordinate planning performance measures with ODOT and public transit providers, begin integrating these performance measures into the Long Range Transportation Plan and Transportation Improvement Program planning processes, and develop a process to report out on these performance measures. Staff will use the following to inform the transportation planning process:

- Planning level environmental mitigation activities;
- Planning level consultation of agencies responsible for land use management, natural resources, environmental protection, conservation, and historic preservation;
- Coordinate consistency between transportation improvements and State and local planned growth and economic development patterns;
- Continued development and maintenance of management strategies to improve the performance of the existing

601

SHORT RANGE PLANNING

Objective:

To develop alternative transportation improvement actions that address near-term needs.

ELEMENT 601.1

Short Range Planning - Continued

transportation facilities to relieve vehicular congestion and maximize the safety and mobility of people and goods;

- Continued coordination with interested parties as outlined in the Public Participation Plan (see Work Element 697.1);

Further, other MAP-21 policies and procedures which have been implemented by the Study will be continued. These policies and procedures include visualization techniques in transportation plan and TIP development, publication of all planning studies to the World Wide Web, and an annual listing of projects for which Federal funds have been obligated in the preceding year.

The study staff will participate on the Local Emergency Management Planning Committee and be engaged in security activities as part of the Emergency Operations Center team in times of need.

The study staff will participate with the OARC's Transportation Committee, Air Quality Committee, FHWA, and ODOT on MAP-21 related activities. With regard to management systems, the Study will work with ODOT and local governments as needed.

The study staff will work with local officials, MVRPC, RAPCA, OEPA, and others on addressing air quality planning under the 8-hour ozone standard and PM 2.5 standard, including State Implementation Plan (SIP) implementation.

Work will continue with the West Central Ohio Port Authority, the Ohio Rail Development Commission, Indiana & Ohio Central Railroad, Norfolk Southern, rail users and others in the continued development of the rail freight system.

601

SHORT RANGE PLANNING

Objective:

To develop alternative transportation improvement actions that address near-term needs.

ELEMENT 601.1

Short Range Planning – Continued

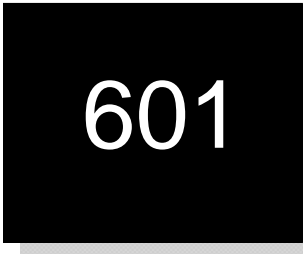
The study will assist the City of Springfield with required reporting on the established Norfolk Southern Railroad Quiet Zone. Staff will work with the Federal Rail Administration, ODOT, PUCO and local officials on updating the grade crossing inventory which is required every 4-5 years after the establishment of a Quiet Zone.

Short range planning activities will have an emphasis on safety and congestion initiatives, management systems and other modes. Staff will assist local jurisdictions and ODOT District 7 staff will prepare Highway Safety Applications if needed. The study staff will continue to be engaged in local Safe Communities Coalition meetings and Clark County OVI Task Force meetings.

The study will participate in a task force that will oversee the development of a bike plan for the City of Springfield. The plan will be used to increase accessibility for cyclists and make the city more bicycle-friendly to increase economic development, recreation and transportation opportunities. Additionally, staff will assist the local jurisdictions with the implementation and an update of the Multi-Use Trail Plan.

The study will continue transportation alternatives planning activities. Staff will work with the City of Springfield, the Center City Association, The City of New Carlisle, the Village of Enon, and other Villages and Townships on their respective central business district streetscape and walkability plans.

Work will continue with MVRPC, ODOT, and locals to monitor the recent implementation of projects in the Intelligent Transportation System Early Deployment Plan and the Dayton-Springfield Freeway Management System Plan in the Clark County area.



SHORT RANGE PLANNING

Objective:

To develop alternative transportation improvement actions that address near-term needs.

ELEMENT 601.1

Short Range Planning - Continued

The study will work with local governments and transportation related non-profit agencies on developing and prioritizing transportation projects for federal-aid and state funds as a part of their respective capital improvement planning. The various management systems will be employed in this regard.

The study's travel demand model will be used to evaluate various road improvements. Transportation System Management (TSM) measures will be considered to increase efficiency of the existing system. The study staff will work with local governments and ODOT to identify existing or potential future transportation corridors where preservation may be necessary to prevent destruction or loss.

The study staff will perform a Title VI Self Assessment for compliance with Title VI of the 1964 Civil Rights Act and Executive Order #12898 on Environmental Justice.

The study staff will work with ODOT Civil Rights division on Disadvantage Business Enterprises (DBE) goals as needed.

As a regular activity the study staff will plan for the following fiscal year Planning Work Program and Certification of the Planning Process.

SOURCE

CPG – ODOT – LOCAL

BUDGET

\$147,824.00

END PRODUCTS

- Multi-Use Trail Plan Update (1/15)
- Title VI Self Assessment (3/15)
- ODOT Safety Program Application (3/15)
- FY16 Planning Work Program (5/15)
- Certification of the Transportation Planning Process (5/15)

601

SHORT RANGE PLANNING

Objective:

To develop alternative transportation improvement actions that address near-term needs.

ELEMENT 601.11

Short Range Planning (FY14 Carry Forward)

PURPOSE

See Work Element 601.1

PREVIOUS WORK

See Work Element 601.1

METHODOLOGY

See Work Element 601.1

SOURCE

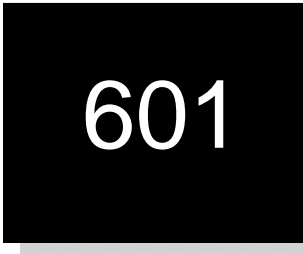
CPG – ODOT – LOCAL (*FY14 Carry Forward*)

BUDGET

\$42,516.00

END PRODUCTS

TRAC Applications/Ranking (7/14)
ODOT Safety Program (9/14)
NS Railroad Corridor Quiet Zone Crossing Inventory Update (12/14)



SHORT RANGE PLANNING

Objective:

To develop alternative transportation improvement actions that address near-term needs.

ELEMENT 601.2

General Planning Services (FY14 Carry Forward)

PURPOSE

To provide general planning services used to supplement short range planning activities.

PREVIOUS WORK

New Carlisle Crosswalk Study
Croft Road Corridor Study

METHODOLOGY

Through a general services contract, a consultant team will be tasked to provide the following analysis and data collection activities throughout the course of the fiscal year:

- 24 hour vehicular counts
- Hourly turning movement counts
- Roadway capacity analyses
- Intersection capacity analyses
- Turn lane storage analyses
- Traffic signal warrants
- Speed zone studies
- Signal timing plans
- Micro (sub-area or corridor) transportation models
- Conceptual preliminary engineering drawings and typical cross sections
- Preliminary cost estimates

SOURCE

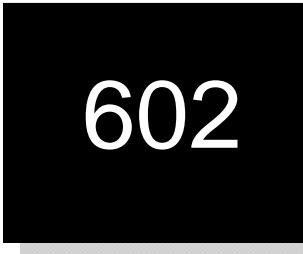
CPG – ODOT – LOCAL (*FY14 Carry Forward*)

BUDGET

\$31,418.00 (Consultant Services Only)

END PRODUCTS

Various (Ongoing)



TRANSPORTATION IMPROVEMENT PROGRAM

Objective:

To program and monitor transportation projects that are eligible for federal financial assistance.

ELEMENT 602.1

Transportation Improvement Program

PURPOSE

To develop and monitor the progress of a multi-year program of prioritized local transportation improvements that will utilize federal-aid transportation funds.

PREVIOUS WORK

FY 2014-2017 Transportation Improvement Program (biennial) with Air Quality Conformity determination; State Infrastructure Bank and MPO loans.

METHODOLOGY

The Study will seek project proposals and recommendations from local stakeholders and public participants for the FY2016-2019 Transportation Improvement Program. The program will be produced as the existing program will be maintained and amended as needed.

The program development will go through several phases including project development and review, preliminary public comment period, draft plan presentation, planning level environmental consultations, statewide public comment period and program adoption.

Federal and State-aid programs for highway and transit improvements are analyzed annually. The progress of all projects in the program will be monitored through quarterly TIP/STIP meetings with ODOT District 7 and project sponsors.

SOURCE

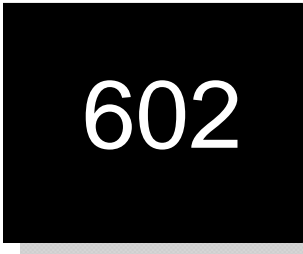
CPG – ODOT – LOCAL

BUDGET

\$48,068.00

END PRODUCTS

TIP and MPO Sub-Allocated Funds Management (Ongoing)
Project Review Meetings (Quarterly)
FY2016-2019 TIP New Project Solicitation (10/14)
FY2016-2019 TIP First Draft (2/15)
FY2016-2019 TIP Second Draft with Air Quality (4/15)
FY2016-2019 TIP Final (5/15)



TRANSPORTATION IMPROVEMENT PROGRAM

Objective:

To program and monitor transportation projects that are eligible for federal financial assistance.

ELEMENT 602.11

Transportation Improvement Program (FY14 Carry Forward)

PURPOSE

See Work Element 602.1

PREVIOUS WORK

See Work Element 602.1

METHODOLOGY

See Work Element 602.1

SOURCE

CPG – ODOT – LOCAL (*FY14 Carry Forward*)

BUDGET

\$18,896.00

END PRODUCTS

TIP and MPO Sub-Allocated Funds Management (Ongoing)
Project Review Meetings (Quarterly)
FY2016-2019 TIP New Project Solicitation (10/14)

605

SURVEILLANCE

Objective:

To maintain the basic data required for input to the continuing transportation planning process.

ELEMENT 605.1

Surveillance

PURPOSE

To monitor the developing and changing conditions within the study area and to assess the effectiveness of various transportation plans and programs through the collection and analysis of data items.

PREVIOUS WORK

FY14 completed work products include:

- 2013 Local Roadway Hot Spots Document
- 2013 Traffic Count Program
- Local Review of QCEW (Employment) Data
- Zonal Data/Special Generator
- Census Block and Block Group Data Assembly

METHODOLOGY

Growth and development indicators, socio-economic data, and the physical characteristics of the transportation system are monitored through data collection and analysis. Data collected from various sources are reviewed, analyzed, evaluated, and compared to forecasts to determine if the various assumptions of the planning program are still valid, in order to ensure that effective transportation improvement projects are being programmed. Updates of variables will be submitted to ODOT in electronic format.

The study will conduct a local household transportation survey through questionnaires sent via US Mail to Clark County residents. The survey will be structured around transportation mode choice and results will be used to identify gaps in accessibility to the transportation system.

Staff will continue work mapping transportation data and preparing exhibits. Transportation data will be used in transit and paratransit planning, travel demand forecasting, land use planning, roadway safety planning, long range transportation plan, etc.

605

SURVEILLANCE

Objective:

To maintain the basic data required for input to the continuing transportation planning process.

ELEMENT 605.1

Surveillance - Continued

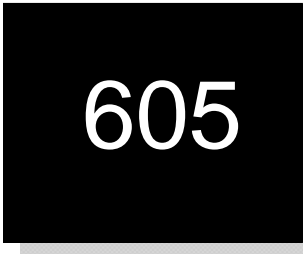
Information on the physical and operating conditions of the existing transportation system will be collected. Data on traffic crashes, parking, and roadway characteristics will be collected, analyzed, and updated. Staff will collect data regarding operation and maintenance of the existing transportation system.

Staff will update and expand its traffic count files through the continuing collection of traffic data. Staff will coordinate with ODOT to identify HPMS & safety locations that need counted. Traffic count data will be uploaded into a web-based count database.

Data needed for the model validation that is not provided by the Census will be developed. Socio-economic activity of the region is monitored through the annual collection of data on dwelling units, school enrollment, employment, and automobiles. These data items are obtained directly from local government building inspection departments, local school boards and colleges, and the Ohio Bureau of Motor Vehicles and are compared to previous forecasts to assess the accuracy of the long range transportation plan and to ensure that effective transportation improvement projects are being programmed.

Staff will provide available planning data to those in the public and private sector involved in economic/community development and plan implementation to ensure that transportation and land use plans are adequately considered in proposed major developments. Proposals for major zoning changes requests will be reviewed and evaluated for their impact on the transportation system. Staff will assist with and conduct reviews of local Traffic Impact Studies as they are prepared.

Staff will review roadway speed data provided by ODOT. The speed data will be used to develop and maintain performance measures as required by MAP-21. Staff will work with ODOT staff to develop analytical and reporting techniques from the raw data and incorporate these techniques into the planning process.



SURVEILLANCE

Objective:

To maintain the basic data required for input to the continuing transportation planning process.

ELEMENT 605.1

Surveillance - Continued

SOURCE

CPG – ODOT – LOCAL

BUDGET

\$176,566.00

END PRODUCTS

- Maintain Road and Street Address Inventory (Ongoing)
- Maintain Highway and Transit Networks (Ongoing)
- Various Data Files and Exhibit Updates (Ongoing)
- Incorporate Roadway Speed Data into Planning Process (Ongoing)
- 2014 Traffic Counts Complete (10/14)
- General Transportation Survey (3/15)
- Web-Based Traffic Count Data Base (Ongoing)

610

LONG RANGE PLANNING

Objective:

To develop and maintain the Transportation Plan with a minimum 20 year planning horizon for Clark County.

ELEMENT 610.1

Long Range Plan

PURPOSE

To plan for the long range multi-modal transportation needs of Clark County.

PREVIOUS WORK

The 2040 Transportation Plan and conformity determination was completed in FY12. Staff participated as a stakeholder during the development of the Statewide Transportation Plan in FY14.

METHODOLOGY

Staff will work with ODOT, local jurisdictions and transportation operators to implement the 2040 Transportation Plan. Implementation of the Long Range Transportation Plan will carry out the metropolitan planning strategies that focus on:

- Economic vitality of the United States
- Increase the safety of the transportation system
- Increase the security of the transportation system
- Increase the accessibility and mobility options
- Protection and enhancement of the environment
- System management
- Preservation of the existing transportation system

SOURCE

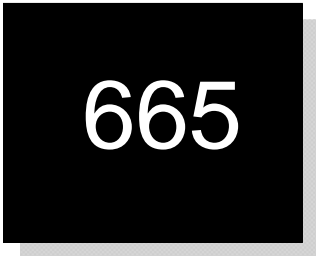
CPG – ODOT – LOCAL

BUDGET

\$12,810.00

END PRODUCTS

2040 Transportation Plan Implementation and Monitoring (Ongoing)
Assistance in Clark County Comprehensive Land Use Planning (Ongoing)



SPECIAL PROJECTS

Objective:

To offer Federally funded Rideshare assistance to the planning area.

ELEMENT 665.1

Air Quality Advocacy Program

PURPOSE

To advocate for modes of transportation that improve air quality.

PREVIOUS WORK

SCAT fare reduction
Seasonal ozone awareness and public advisory campaign
Wittenberg Bike Share Program

METHODOLOGY

Staff will work with Springfield City Area Transit (SCAT) to market and promote transit utilization and reduce single occupancy vehicle trips. Staff will conduct an air quality awareness campaign for air pollution advisory days and for the ozone and PM 2.5 (yearly) seasons. The campaign will be focused on declared Air Pollution Advisory Days activities, the local “Drive Less, Live More” public awareness campaign, and a regional Air Pollution and Rideshare public awareness campaign conducted in cooperation and consultation with the Miami Valley Regional Planning Commission (MVRPC).

Air Pollution Advisory Days will be publicized in cooperation with RAPCA and MVRPC. The TCC will provide fares for transit riders on declared days.

The TCC will continue monitoring the Wittenberg University TigerShare Program, which provides students with bicycles to use as an alternative transportation mode.

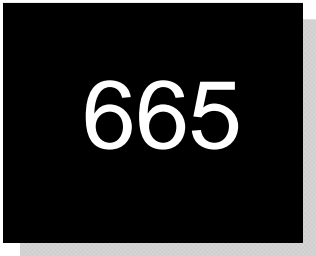
Staff will actively seek new opportunities to raise awareness about the cause of air pollution and preventative measures that can be taken to decrease it.

SOURCE

CMAQ – LOCAL

BUDGET

\$35,000.00



SPECIAL PROJECTS

Objective:

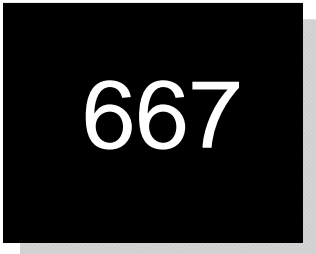
To offer Federally funded Rideshare assistance to the planning area.

ELEMENT 665.1

Air Quality Advocacy Program - Continued

END PRODUCTS

- Air Pollution and Rideshare Public Awareness Campaigns (Ongoing)
- Air Pollution Advisory Alerts Media Announcements (On Declared AQ Days)
- Transit Fare Provision (On Declared AQ Days)



SPECIAL PROJECTS

Objective:

To offer Federally funded Rideshare assistance to the planning area.

ELEMENT 667.1

Rideshare Program

PURPOSE

To provide Rideshare activities for Clark County residents and employers.

PREVIOUS WORK

Rideshare program public awareness campaign
Park and Ride lot management
Ride matching and Rideshare database maintenance

METHODOLOGY

Staff will work to Ride match interested parties utilizing RidePro software and will coordinate with the OARC Rideshare Committee on providing Rideshare opportunities between MPO areas. Staff will maintain a database of potential car/van poolers and will check periodically on their status.

Staff will maintain an inventory of Park and Ride lots and their usage by the general public. Staff will monitor signage and general condition for each of the lots.

SOURCE

CMAQ

BUDGET

\$12,500.00

END PRODUCTS

Ride Matching (As Needed)
Park and Ride Lot Monitoring (Ongoing)

674

PUBLIC TRANSPORTATION

Objective:

To develop and evaluate alternative strategies for improving transit and paratransit services.

ELEMENT 674.1

Paratransit Planning

PURPOSE

To plan for and support paratransit coordination efforts among paratransit providers and to comply with the Americans with Disabilities Act of 1990 (ADA) making services more effective, accessible, and efficient.

PREVIOUS WORK

Specialized Transportation Program
Coordination program activities for paratransit vehicles
WorkPlus Transportation Service
Report on ADA service in the Springfield service area
SCAT Paratransit Service

METHODOLOGY

Staff will continue the planning effort for the Community Transportation Plan for Welfare to Work in cooperation with the Clark County Department of Job and Family Services, Springfield City Area Transit (SCAT), local agencies and paratransit providers, and other interest groups. Efforts will be aimed at improving the mobility in a coordinated manner. The specialized transportation program and the rideshare/vanpool program will be included. Job and employment training access will be a priority.

Staff will analyze ADA paratransit ridership trends and trip characteristics to assist the ADA Paratransit Committee, the City of Springfield and Springfield City Area Transit with ensuring that ADA paratransit service is provided in compliance with the city's plan for complementary paratransit and ADA legislation. Staff will also coordinate and participate in ADA Transit Riders Advisory Committee monthly meetings.

SOURCE

CPG – ODOT – LOCAL

BUDGET

\$12,810.00

674

PUBLIC TRANSPORTATION

Objective:

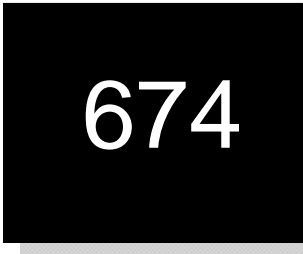
To develop and evaluate alternative strategies for improving transit and paratransit services.

ELEMENT 674.1

Paratransit Planning - Continued

END PRODUCTS

Specialized Transportation Program review (1/15)
Paratransit coordination assistance (As-needed)
ADA Transit Riders Advisory Committee Meetings (Monthly)



PUBLIC TRANSPORTATION

Objective:

To develop and evaluate alternative strategies for improving transit and paratransit services.

ELEMENT 674.2

Transit Planning

PURPOSE

To collect and analyze transit and socio-economic data in the area, to develop and assist with the implementation of plans and programs to improve service, to address the planning requirements of the Federal Transit Administration (FTA) and the ODOT Office of Transit.

PREVIOUS WORK

Transit system performance monitoring

METHODOLOGY

Work will be directed to implement service recommendations of the Locally Developed Coordinated Human Services Public Transportation Plan and the Transit Coordination Feasibility Study with the City of Springfield and Clark County.

TCC staff will develop a new, four-year Transit Development Plan for the Springfield Urban Area. *TCC staff* will work with the city of Springfield and SCAT to develop the plan, which is updated every two years in conjunction with the TIP development cycle.

TCC staff will provide technical assistance to the City and SCAT in the areas of planning and implementing operating and capital projects, recordkeeping and reporting, transit financing, administrative practices, service improvements, and interpretation of MAP-21 and other FTA/ODOT rules and regulations. The City of Springfield and SCAT will be responsible for submitting all reports in accordance with these regulations. *TCC staff* will work with the City of Springfield, Springfield City Area Transit and local employers to develop service options for access to jobs.

SOURCE

FTA 5307 – LOCAL

BUDGET

\$74,000.00

674

PUBLIC TRANSPORTATION

Objective:

To develop and evaluate alternative strategies for improving transit and paratransit services.

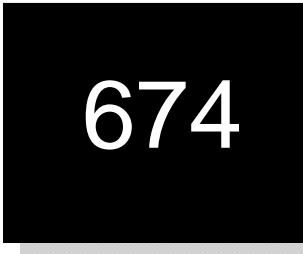
ELEMENT 674.2

Transit Planning - Continued

END PRODUCTS

Urban Transit Program Applications (11/14, 6/15)
SCAT Security and Safety planning review (Ongoing)
Ohio Public Transit data certification (2/15)
FY2016-2019 Transit Development Plan 1st Draft (2/15)
FY2016-2019 Transit Development Plan Final (5/15)

***All End Products To be Completed by TCC Staff*



PUBLIC TRANSPORTATION

Objective:

To develop and evaluate alternative strategies for improving transit and paratransit services.

ELEMENT 674.3

Coordinated Public Transit Plan

PURPOSE

Under MAP-21, any agencies receiving Federal funding under 49 USC Sections 5310, 5316, and 5317 must develop and implement a Human Services Coordinated Transportation Plan that will address the need for mobility services for elderly, handicapped, those of lower income levels, and those utilizing public assistance to live.

PREVIOUS WORK

The Coordinated Human Services Public Transportation Plan for Clark County was completed in FY13.

In FY14, staff continued to provide assistance and coordination efforts for transportation opportunities to western Clark County.

METHODOLOGY

Staff will continue to work with stakeholders on implementing the existing plan, including assisting with applications for funding. Staff will prepare plan amendments as needed. Staff will coordinate and host transportation provider roundtable meetings on a quarterly basis to assist in transportation coordination.

Staff will work with Coordinated Plan stakeholders and the roundtable to evaluate the feasibility of the creation of a one-stop mobility manager to promote increased coordination between public and private transportation providers. Consultant services may be utilized to provide this evaluation.

SOURCE

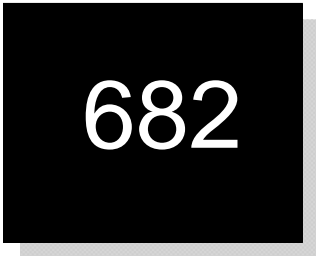
CPG – ODOT – LOCAL

BUDGET

\$71,792.00

END PRODUCTS

Coordinated Public Transportation Plan Implementation (Ongoing)
Transportation Providers Roundtable Meetings (Quarterly)
JARC Grant Application (1/15)
New Freedom Grant Application (1/15)
Mobility Management Feasibility Study (Consultant) (TBD)



LOCAL PROGRAM SUPPORT

Objective:

To provide staff services as required to meet the terms of local agreements.

ELEMENT 682.1

Infrastructure Program Support – OPWC District 11

PURPOSE

To provide administrative and program management support to the District 11 Public Works Integrating Committee, its Executive Committee, and its various subcommittees, as specified in the terms and conditions of Clark County’s agreement with OPWC.

To provide technical support regarding the rules and regulations of the OPWC State Capital Improvements Program (SCIP), Local Transportation Improvement Program (LTIP), and small government program.

PREVIOUS WORK

This is the 29th year that staff has provided support for the infrastructure program.

METHODOLOGY

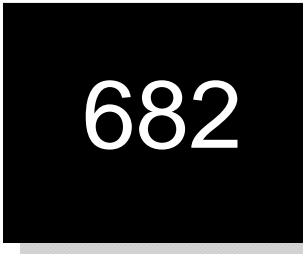
Staff will serve as the business office necessary for the District 11 Public Works Integrating Committee to communicate with its members, its subdivisions, OPWC, and the Ohio Small Government Capital Improvements Commission. Staff will provide technical instructions, forms and assistance enabling subdivisions to meet the program requirements for funding infrastructure repair and replacement projects. Staff will provide program management support for the District 11 structure by monitoring, keeping records, and reporting on the applications for and the use of funds by the subdivisions and will assist with seminars regarding the program.

SOURCE

OPWC

BUDGET

\$65,000.00



LOCAL PROGRAM SUPPORT

Objective:

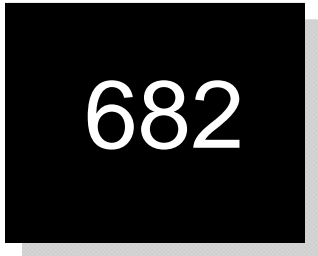
To provide staff services as required to meet the terms of local agreements.

ELEMENT 682.1

Infrastructure Program Support – OPWC District 11 - Continued

END PRODUCTS

- Narrative and financial reports for the program (Ongoing)
- Program kickoff (7/14)
- Preliminary application review (10/14)
- Final application review (11/14)
- Consolidated application package – Round 29 (12/14)
- FY13 audit delivery and staff proposal
- Preparation Round 30 (5/15)



LOCAL PROGRAM SUPPORT

Objective:

To provide staff services as required to meet the terms of local agreements.

ELEMENT 682.2

Rail Freight Administration – WESTCO Port Authority

PURPOSE

To provide management services for the West Central Ohio Port Authority (WESTCO) Board of Directors including administration, marketing, planning, maintenance of the official plan and budget, and related business functions;

To serve as the primary point of contact for day-to-day business activities for the port authority and act as liaison for the WESTCO on rail freight planning issues with the ORDC, ODOT, ODOD, PUCO, FRA, Indiana & Ohio Central Railroad, local jurisdictions, shippers, and others.

PREVIOUS WORK

In cooperation with the Ohio Department of Transportation, local jurisdictions, shippers, chambers of commerce, and the short line operator, TCC staff assisted with the planning and establishment of the Port Authority and the acquisition of rail freight lines in west central Ohio. In FY97, TCC staff commenced administrative services pursuant to a Memorandum of Understanding among Clark County, TCC, and WESTCO.

METHODOLOGY

Staff will work with interested parties regarding the preservation and maintenance of rail freight infrastructure and service in the WESTCO jurisdiction. Staff will assist WESTCO and the IOCR with managing track, bridges, at-grade crossings, etc.

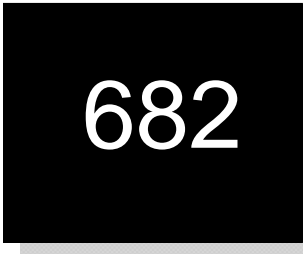
Staff will maintain data regarding car loadings and infrastructure. Staff will participate in system marketing activities. Staff will work with shippers, local jurisdictions, and the operator on planning rail infrastructure improvements that would contribute to increased rail usage, enhance safety, or improve operations.

SOURCE

WESTCO

BUDGET

\$110,000.00



LOCAL PROGRAM SUPPORT

Objective:

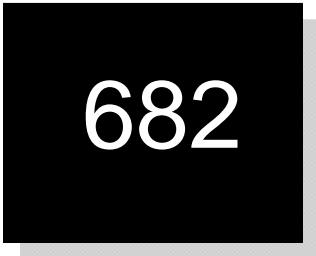
To provide staff services as required to meet the terms of local agreements.

ELEMENT 682.2

Rail Freight Administration – WESTCO Port Authority - Cont'd

END PRODUCTS

Administration services (Ongoing)
Annual budget (12/14)



LOCAL PROGRAM SUPPORT

Objective:

To provide staff services as required to meet the terms of local agreements.

ELEMENT 682.3

Clean Ohio Program – OPWC District 11

PURPOSE

To provide administrative and program management support to the District 11 Public Works Integrating Committee, its Executive Committee and various subcommittees, and the Natural Resources Assistance Council, for the Clean Ohio Revitalization Program and the Clean Ohio Conservation Program (sub-programs of the Clean Ohio Program).

To provide subdivisions in the eight county District 11 region with technical support regarding the rules and regulations of the Clean Ohio Revitalization Program and the Clean Ohio Conservation Program.

PREVIOUS WORK

This is the 29th year that staff has provided support for the District 11 committees.

METHODOLOGY

TCC staff will serve as the business office necessary for the District 11 Public Works Integrating Committee and the Natural Resources Assistance Council to communicate with its members, its subdivisions, the Ohio Public Works Commission and the Ohio Department of Development. Staff will provide technical instructions, forms and assistance enabling subdivisions to meet the program requirements for funding brownfield redevelopment projects and open space and watershed conservation projects.

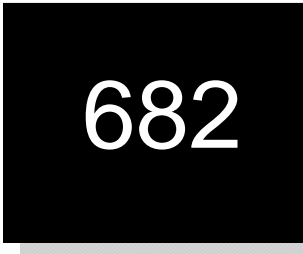
Staff will provide program management support for the District 11 structure by monitoring, keeping records, and reporting on the applications for and the use of funds by the subdivisions and will assist with seminars regarding the program.

SOURCE

Clean Ohio

BUDGET

\$10,000.00



LOCAL PROGRAM SUPPORT

Objective:

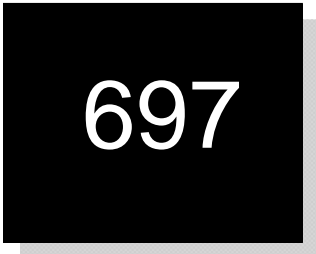
To provide staff services as required to meet the terms of local agreements.

ELEMENT 682.3

Clean Ohio Program – OPWC District 11 - Continued

END PRODUCTS

Narrative and financial reports for the program (Ongoing)
Applications solicitation and scoring (10/14)
Consolidated application package (12/14)



PUBLIC INVOLVEMENT

Objective:

To communicate and document the work of the Transportation Study.

ELEMENT 697.1

Public Involvement

PURPOSE

To inform local governmental agencies and the general public of the work performed by the Transportation Study and the plans and programs approved by the Transportation Coordinating Committee.

PREVIOUS WORK

Staff updated the Public Participation Plan in FY14.

METHODOLOGY

Staff will keep records for compliance with the Public Participation Plan, as required in MAP-21 transportation planning regulations. Staff will maintain a website and to make transportation planning information about the area available to the public. An annual listing of Federal-aid projects will be publicized on the website and in a newsletter. Staff will conduct various activities as described in the Public Participation Plan.

Staff will participate with local jurisdictions and ODOT District 7 in public involvement activities at the project planning stage and also during project development. Staff will coordinate an enhanced media campaign to provide awareness of local transportation issues.

SOURCE

CPG – ODOT – LOCAL

BUDGET

\$35,923.00

END PRODUCTS

FY14 Annual Listing of Projects (9/14)
Maintenance of Website (Ongoing)
Public Involvement Activities (As-needed)

Planning Work Program

FUNDING RATIONALE

Work Element	Funding Sources	Rationale
601.1	USDOT/ODOT/TCC	Consolidated Planning Grant Program
601.11		
601.2	USDOT/ODOT/TCC	Consolidated Planning Grant Program – FY14 CF
602.1	USDOT/ODOT/TCC	Consolidated Planning Grant Program
602.11	USDOT/ODOT/TCC	Consolidated Planning Grant Program – FY14 CF
605.1		
610.1	USDOT/ODOT/TCC	Consolidated Planning Grant Program
665.1	CMAQ/TCC	Congestion Mitigation and Air Quality Program
667.1	CMAQ	Congestion Mitigation and Air Quality Program
674.1	USDOT/ODOT/TCC	Consolidated Planning Grant Program
674.2	FTA 5307/SPFLD/TCC	Transit exclusive; Pass through by City of Springfield
674.3	USDOT/ODOT/TCC	Consolidated Planning Grant Program
682.1	OPWC	Exclusive per Memorandum of Understanding between TCC and Clark County for Infrastructure Program Support
682.2	WESTCO	Exclusive per Memorandum of Understanding among TCC, WESTCO, and Clark County for Rail Freight Administration
682.3	CLEAN OHIO/Counties	Exclusive per Memorandum of Understanding between TCC and Clark County for Clean Ohio Program Support
697.1	USDOT/ODOT/TCC	Consolidated Planning Grant Program

Planning Work Program

DIRECT LABOR HOUR DISTRIBUTION

	601	602	605	610	665	667	674.1/ 674.3	674.2	682	697	1040	Total
Transportation Director	600	200	200	80			40	40		40	580	1780
Planner	100	200	105						1335	40		1780
Planner	200				80		700	700		100		1780
Planner	900		50		60	40	120	120	350	40		1680
Planner	360		1260	120						40		1780
Planner	825	280	240							80	355	1780
Accounting Technician											1440	1440
Intern (P.T.)	40		400									440

Salary Range By Job Classification

Transportation Director	\$64,000	to	\$88,000
Senior Planner	\$50,000	to	\$74,000
Planner	\$36,000	to	\$60,000
Administrative Assistant	\$25,000	to	\$43,500
Accounting Technician	\$30,500	to	\$44,000
Intern	\$0	to	\$15,000

Planning Work Program

FINANCIAL RESPONSIBILITY BY COST CATEGORY

Detail relative to funding for 601, 602, 605, 610, 674.1, 674.3, and 697 may be found in the USDOT Consolidated Grant Planning Program.

MPO's CMAQ funding is used for Work Element 665.1 – Air Pollution Advocacy Program and Work Element 667.1 – Rideshare Program. Funding is 80% Federal for 665.1 and 100% Federal for 667.1 per CMAQ Program Guidance.

FTA5307 are passed through by the City of Springfield for Work Element 674.2.

Work Element 682.1 funding is provided by the Ohio Public Works Commission.

WESTCO funding (\$110,000) for work element 682.2 is 100% for administration per a Memorandum of Understanding for Administration among WESTCO, TCC and Clark County.

Clean Ohio funding is provided by the eight counties in OPWC District 11 by pro-rated shares based on the 2000 population of each county.

TCC board member agencies provide local matching funds via an approved dues structure.

All planning work elements are the responsibility of the Transportation Study.

Consultant services may be used for some of the work elements.

FY2015
FINANCIAL RESPONSIBILITY BY COST CATEGORY

	CPG - FED	CPG - STATE	FTA - FED	FTA - CITY	CMAQ	WESTCO	OPWC	CLEAN OHIO	LOCAL	TOTAL
601.1 - Short Range Planning										
	<i>FY15 - CPG</i>									
DIRECT LABOR	\$41,600.00	\$5,200.00							\$5,200.00	\$52,000.00
FRINGE BENEFITS	\$29,078.40	\$3,634.80							\$3,634.80	\$36,348.00
INDIRECT EXPENSES	\$27,580.80	\$3,447.60							\$3,447.60	\$34,476.00
DIRECT EXPENSES	\$20,000.00	\$2,500.00							\$2,500.00	\$25,000.00
CONSULTANT EXPENSES										\$0.00
										\$147,824.00
601.11 - Short Range Planning										
	<i>FY14 Carry Forward - CPG</i>									
DIRECT LABOR	\$14,400.00	\$1,800.00							\$1,800.00	\$18,000.00
FRINGE BENEFITS	\$10,065.60	\$1,258.20							\$1,258.20	\$12,582.00
INDIRECT EXPENSES	\$9,547.20	\$1,193.40							\$1,193.40	\$11,934.00
DIRECT EXPENSES	\$0.00	\$0.00							\$0.00	\$0.00
CONSULTANT EXPENSES										\$0.00
										\$42,516.00
601.2 - General Planning Services										
	<i>FY14 Carry Forward - CPG</i>									
DIRECT LABOR	\$0.00	\$0.00							\$0.00	\$0.00
FRINGE BENEFITS	\$0.00	\$0.00							\$0.00	\$0.00
INDIRECT EXPENSES	\$0.00	\$0.00							\$0.00	\$0.00
DIRECT EXPENSES	\$0.00	\$0.00							\$0.00	\$0.00
CONSULTANT EXPENSES	\$25,134.40	\$3,141.80							\$3,141.80	\$31,418.00
										\$31,418.00
602.1 - Transportation Improvement Program										
	<i>FY15 - CPG</i>									
DIRECT LABOR	\$11,200.00	\$1,400.00							\$1,400.00	\$14,000.00
FRINGE BENEFITS	\$7,828.80	\$978.60							\$978.60	\$9,786.00
INDIRECT EXPENSES	\$7,425.60	\$928.20							\$928.20	\$9,282.00
DIRECT EXPENSES	\$12,000.00	\$1,500.00							\$1,500.00	\$15,000.00
CONSULTANT EXPENSES										\$0.00
										\$48,068.00
602.11 - Transportation Improvement Program										
	<i>FY14 Carry Forward - CPG</i>									
DIRECT LABOR	\$6,400.00	\$800.00							\$800.00	\$8,000.00
FRINGE BENEFITS	\$4,473.60	\$559.20							\$559.20	\$5,592.00
INDIRECT EXPENSES	\$4,243.20	\$530.40							\$530.40	\$5,304.00
DIRECT EXPENSES	\$0.00	\$0.00							\$0.00	\$0.00
CONSULTANT EXPENSES										\$0.00
										\$18,896.00

**FY2015
FINANCIAL RESPONSIBILITY BY COST CATEGORY**

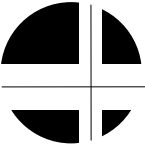
	CPG - FED	CPG - STATE	FTA - FED	FTA - CITY	CMAQ	WESTCO	OPWC	CLEAN OHIO	LOCAL	TOTAL
605.1 - Surveillance										
DIRECT LABOR	\$34,400.00	\$4,300.00							\$4,300.00	\$43,000.00
FRINGE BENEFITS	\$24,045.60	\$3,005.70							\$3,005.70	\$30,057.00
INDIRECT EXPENSES	\$22,807.20	\$2,850.90							\$2,850.90	\$28,509.00
DIRECT EXPENSES	\$60,000.00	\$7,500.00							\$7,500.00	\$75,000.00
CONSULTANT EXPENSES										\$0.00
										\$176,566.00
610.1 - Long Range Planning										
DIRECT LABOR	\$4,000.00	\$500.00							\$500.00	\$5,000.00
FRINGE BENEFITS	\$2,796.00	\$349.50							\$349.50	\$3,495.00
INDIRECT EXPENSES	\$2,652.00	\$331.50							\$331.50	\$3,315.00
DIRECT EXPENSES	\$800.00	\$100.00							\$100.00	\$1,000.00
CONSULTANT EXPENSES										\$0.00
										\$12,810.00
665.1 - Air Quality Advocacy										
DIRECT LABOR					\$3,200.00				\$800.00	\$4,000.00
FRINGE BENEFITS					\$2,236.80				\$559.20	\$2,796.00
INDIRECT EXPENSES					\$2,121.60				\$530.40	\$2,652.00
DIRECT EXPENSES					\$20,441.60				\$5,110.40	\$25,552.00
CONSULTANT EXPENSES										\$0.00
										\$35,000.00
667.1 - Rideshare										
DIRECT LABOR					\$1,000.00					\$1,000.00
FRINGE BENEFITS					\$699.00					\$699.00
INDIRECT EXPENSES					\$663.00					\$663.00
DIRECT EXPENSES					\$10,138.00					\$10,138.00
CONSULTANT EXPENSES										\$0.00
										\$12,500.00
674.1 - Paratransit Planning										
DIRECT LABOR	\$4,000.00	\$500.00							\$500.00	\$5,000.00
FRINGE BENEFITS	\$2,796.00	\$349.50							\$349.50	\$3,495.00
INDIRECT EXPENSES	\$2,652.00	\$331.50							\$331.50	\$3,315.00
DIRECT EXPENSES	\$800.00	\$100.00							\$100.00	\$1,000.00
CONSULTANT EXPENSES										\$0.00
										\$12,810.00

**FY2015
FINANCIAL RESPONSIBILITY BY COST CATEGORY**

	CPG - FED	CPG - STATE	FTA - FED	FTA - CITY	CMAQ	WESTCO	OPWC	CLEAN OHIO	LOCAL	TOTAL
674.2 - Transit Planning										
DIRECT LABOR			\$16,800.00	\$2,100.00					\$2,100.00	\$21,000.00
FRINGE BENEFITS			\$11,743.20	\$1,467.90					\$1,467.90	\$14,679.00
INDIRECT EXPENSES			\$11,138.40	\$1,392.30					\$1,392.30	\$13,923.00
DIRECT EXPENSES			\$17,918.40	\$2,239.80					\$2,239.80	\$22,398.00
CONSULTANT EXPENSES										\$0.00
										\$72,000.00
674.3 - Consolidated Transit Planning										
DIRECT LABOR	\$12,800.00	\$1,600.00							\$1,600.00	\$16,000.00
FRINGE BENEFITS	\$8,947.20	\$1,118.40							\$1,118.40	\$11,184.00
INDIRECT EXPENSES	\$8,486.40	\$1,060.80							\$1,060.80	\$10,608.00
DIRECT EXPENSES	\$7,200.00	\$900.00							\$900.00	\$9,000.00
CONSULTANT EXPENSES	\$20,000.00	\$2,500.00							\$2,500.00	\$25,000.00
										\$71,792.00
682.1 - OPWC District 11 Infrastructure Support										
DIRECT LABOR							\$6,000.00			\$6,000.00
FRINGE BENEFITS							\$4,194.00			\$4,194.00
INDIRECT EXPENSES							\$3,978.00			\$3,978.00
DIRECT EXPENSES							\$50,828.00			\$50,828.00
CONSULTANT EXPENSES										\$0.00
										\$65,000.00
682.2 - WESTCO Port Authority Rail Freight Administration										
DIRECT LABOR						\$35,000.00				\$35,000.00
FRINGE BENEFITS						\$24,465.00				\$24,465.00
INDIRECT EXPENSES						\$23,205.00				\$23,205.00
DIRECT EXPENSES						\$27,330.00				\$27,330.00
CONSULTANT EXPENSES										\$0.00
										\$110,000.00
682.3 - OPWC District 11 Clean Ohio Program										
DIRECT LABOR								\$2,000.00		\$2,000.00
FRINGE BENEFITS								\$1,398.00		\$1,398.00
INDIRECT EXPENSES								\$1,326.00		\$1,326.00
DIRECT EXPENSES								\$5,276.00		\$5,276.00
CONSULTANT EXPENSES										\$0.00
										\$10,000.00

**FY2015
FINANCIAL RESPONSIBILITY BY COST CATEGORY**

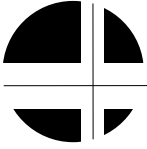
	CPG - FED	CPG - STATE	FTA - FED	FTA - CITY	CMAQ	WESTCO	OPWC	CLEAN OHIO	LOCAL	TOTAL
697.1 - Public Involvement										
DIRECT LABOR	\$5,200.00	\$650.00							\$650.00	\$6,500.00
FRINGE BENEFITS	\$3,634.80	\$454.35							\$454.35	\$4,543.50
INDIRECT EXPENSES	\$3,447.60	\$430.95							\$430.95	\$4,309.50
DIRECT EXPENSES	\$16,456.00	\$2,057.00							\$2,057.00	\$20,570.00
CONSULTANT EXPENSES										\$0.00
										\$35,923.00
TOTAL FINANCIAL RESPONSIBILITY										
DIRECT LABOR	\$134,000.00	\$16,750.00	\$16,800.00	\$2,100.00	\$4,200.00	\$35,000.00	\$6,000.00	\$2,000.00	\$19,650.00	\$236,500.00
FRINGE BENEFITS	\$93,666.00	\$11,708.25	\$11,743.20	\$1,467.90	\$2,935.80	\$24,465.00	\$4,194.00	\$1,398.00	\$13,735.35	\$165,313.50
INDIRECT EXPENSES	\$88,842.00	\$11,105.25	\$11,138.40	\$1,392.30	\$2,784.60	\$23,205.00	\$3,978.00	\$1,326.00	\$13,027.95	\$156,799.50
DIRECT EXPENSES	\$117,256.00	\$14,657.00	\$17,918.40	\$2,239.80	\$30,579.60	\$27,330.00	\$50,828.00	\$5,276.00	\$22,007.20	\$288,092.00
CONSULTANT EXPENSES	\$45,134.40	\$5,641.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,641.80	\$56,418.00
TOTAL	\$478,898.40	\$59,862.30	\$57,600.00	\$7,200.00	\$40,500.00	\$110,000.00	\$65,000.00	\$10,000.00	\$74,062.30	\$903,123.00



APPENDIX

FY15 COST ALLOCATION PLAN

MARCH, 2014



Transportation Coordinating Committee

Elmer Beard, Chairman
Village of Enon Council Member

Kent Sherry, Vice Chairman
Springfield Area Chamber of Commerce

John Burr, Vice Chairman
Clark County Engineer

Leo Shanayda, Vice Chairman
City of Springfield Engineer

Mark Beckdahl
Finance Director, City of Springfield

Bob Bender
Operations Director, Dev. Disabilities of Clark County

Nancy Brown
Trustee, Bethel Township

Dana Bumgardner
Trustee, Pleasant Township

Jim Campbell
*Executive Director/Chief Ranger
Clark County Park District*

Leann Castillo
National Trail Parks and Recreation District

Joyce Chilton
Springfield City Commissioner

John Detrick
Clark County Commissioner

David Dombrosky
Director, Job & Family Services of Clark County

Karen Duncan
Springfield City Commissioner

Kathy Estep
Trustee, Mad River Township

Mike Groeber
Citizen Member

David Hartley
Clark County Commissioner

Richard Henry
Director, WESTCO Port Authority

Tim Howard
Mayor, Village of Enon

Kim Jones
City Manager, City of New Carlisle

Toni Keller
Mayor, Village of South Vienna

Gene Kelly
Clark County Sheriff

Argeri Lagos
Springfield Area Chamber of Commerce

Rick Lohnes
Clark County Commissioner

Lowell McGlothlin
Mayor, City of New Carlisle

Chris Moore
Service Director, City of Springfield

Joe Mosier
Trustee, Moorefield Township

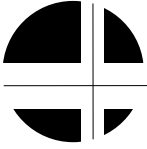
Matt Parrill
Trans. Planning and Engineering Administrator, ODOT District 7

Sam Stucky
Council Member, Village of South Charleston

Tom Troxell
Trustee, Harmony Township

William George*
President, Med Trans, Inc.

**denotes non-voting member*



Transportation Study

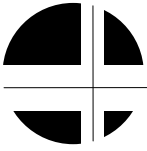
Scott G. Schmid	Transportation Director
Zachary N. Balassone	Transportation Planner IV
Glen F. Massie	Transportation Planner II
Louis A. Agresta	Transportation Planner I
Melanie D. Runkel	Administrative Assistant
Brian D. Mercer	Accounting Technician
Christine Rollins	Intern

Phone	937.521.2128
Fax	937.328.3940
Email	ccstcc@clarkcountyohio.gov
Website	www.clarktcc.com
Address	Springview Government Center 3130 E. Main Street, Suite 2A Springfield, OH 45505

This report was prepared in cooperation with the U.S. Department of Transportation's Federal Highway Administration and Federal Transit Administration, the Ohio Department of Transportation, the Ohio Public Works Commission, the West Central Ohio Port Authority, transit and rail freight service providers, and the local governments and agencies of Clark County.

The preparation and publication of this document was financed cooperatively by the Federal Highway Administration, the Federal Transit Administration, the Ohio Department of Transportation, the West Central Ohio Port Authority, and the local governments and agencies of Clark County.

The contents of this Plan reflect the views of the Clark County-Springfield Transportation Study, which is responsible for the facts and the accuracy of the data presented herein. The contents do not necessarily reflect the official view and policies of the Ohio Department of Transportation or the U.S. Department of Transportation. This Plan does not constitute a standard, specification or regulation.



- ***CHECKLIST***
- The estimated “*Statement of Direct Labor, Fringe Benefits, and General Overhead*” rates proposed, including subsidiary worksheets and other relevant data, cross-referenced and reconciled to the financial records of the MPO.
- Allocated central services costs must be supported by a summary table.
- A copy of the financial statements (preferably audited) upon which the rate is based. Adjustments resulting from the use of unaudited data will be recognized, where appropriate, by ODOT in a subsequent proposal. [Comment: If FHWA approves an annual audit as a program requirement then this would be mandatory and an allowable indirect cost.]
- A schedule that discloses the direct labor base for all government awards. The costs should be detailed between salaries and wages and other direct costs. (*See Attachment 2.3*).
- Documentation that details the standardized treatment of costs as either a direct or indirect expense. (*See Attachment 2.4*).
- An organization chart that correctly details the structure of the agency during the period for which the proposal applies, along with a functional statement(s) noting the duties and/or responsibilities of all units that comprise the agency.
- A completed and signed original Certification of Indirect Costs statement. (*See Attachment 2.1*). While this document may be submitted electronically, an original must also be sent to ODOT for inclusion in the MPO’s permanent audit file.
- For the MPO agencies where ODOT does not act as cognizant agency, a copy of the approved written agreement establishing the fringe and indirect cost rates to be used for the period.

Clark County-Springfield Transportation Coordinating Committee
Statement of Direct Labor, Fringe Benefits, and General Overhead
 (July 1, 2012 - June 30, 2013)

	Estimated FY 2013	Actual FY 2013	Difference (Over Bdgt.) Under Bdgt.	ODOT Adjustments	Estimated FY 2015
Wages paid for time worked:					
Direct Labor	\$ 233,000	\$ 236,770	\$ (3,770)	\$ -	\$ 236,500
Indirect Labor (4)	\$ 64,000	\$ 60,979	\$ 3,021	\$ -	\$ 56,000
Total Labor - base for fringe allocation	\$ 297,000	\$ 297,749	\$ (749)	\$ -	\$ 292,500
Fringe Benefits					
74106-000 Vacation	\$ 16,800	\$ 19,401	\$ (2,601)	\$ -	\$ 13,700
74107-000 Holidays	\$ 13,200	\$ 13,323	\$ (123)	\$ -	\$ 14,300
74108-000 Sick Leave	\$ 16,500	\$ 16,819	\$ (319)	\$ -	\$ 18,400
74109-000 Miscellaneous	\$ 4,500	\$ 4,691	\$ (191)	\$ -	\$ 8,300
Subtotal Fringe Benefit Wages	\$ 51,000	\$ 54,234	\$ (3,234)	\$ -	\$ 54,700
Other Fringe Benefits					
74110-000 PERS	\$ 48,000	\$ 49,278	\$ (1,278)	\$ -	\$ 47,250
74111-000 Workers Comp	\$ 5,000	\$ 4,868	\$ 132	\$ -	\$ 6,500
74112-000 Unemployment Comp	\$ -	\$ -	\$ -	\$ -	\$ -
74113-000 Medicare	\$ 4,000	\$ 3,986	\$ 14	\$ -	\$ 4,000
74120-000 Dental Insurance	\$ 1,800	\$ 1,530	\$ 270	\$ -	\$ 1,800
74121-000 Life Insurance	\$ 200	\$ 160	\$ 40	\$ -	\$ 200
74122-000 Health Insurance	\$ 75,000	\$ 79,420	\$ (4,420)	\$ -	\$ 81,000
74130-000 Continuing Education	\$ 3,000	\$ 5,390	\$ (2,390)	\$ -	\$ 8,000
74135-000 Retirement Payouts	\$ -	\$ -	\$ -	\$ -	\$ -
74145-000 Other Employee Expenses	\$ -	\$ 895	\$ (895)	\$ -	\$ 1,000
ODOT Prior Year Rate Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Other Fringe Benefits	\$ 137,000	\$ 145,527	\$ (8,527)	\$ -	\$ 149,750
TOTAL FRINGE BENEFITS	\$ 188,000	\$ 199,761	\$ (11,761)	\$ -	\$ 204,450
Indirect Costs					
Salaries - Indirect Only	\$ 64,000	\$ 60,979	\$ 3,021	\$ -	\$ 56,000
Fringe Benefits for Indirect Salaries	\$ 40,512	\$ 40,911	\$ (399)	\$ -	\$ 39,143
74140-000 Travel	\$ 300	\$ 381	\$ (81)	\$ -	\$ 200
74140-001 Training	\$ -	\$ 700	\$ (700)	\$ -	\$ 400
74200-000 Office Supplies	\$ 4,200	\$ 5,033	\$ (833)	\$ -	\$ 4,500
74200-003 Postage	\$ 1,000	\$ 967	\$ 33	\$ -	\$ 800
74200-004 Maps & Reference Materials	\$ 300	\$ 363	\$ (63)	\$ -	\$ 400
74210-000 Small Office Equipment	\$ 2,000	\$ 48	\$ 1,952	\$ -	\$ 2,000
74211-000 Small Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ 500
74230-000 Advertising & Printing	\$ 500	\$ 1,745	\$ (1,245)	\$ -	\$ 1,500
74310-000 Audit Services	\$ 6,800	\$ 6,405	\$ 395	\$ -	\$ 7,000
74401-000 Contract Services	\$ 4,000	\$ 4,528	\$ (528)	\$ -	\$ 5,000
74401-001 Software & Tech Support	\$ 500	\$ -	\$ 500	\$ -	\$ 500
74900-000 Misc. Other Expenses	\$ 500	\$ -	\$ 500	\$ -	\$ 500
74900-001 Insurance	\$ 1,500	\$ 1,102	\$ 398	\$ -	\$ 1,200
74900-002 Communication Services	\$ 1,500	\$ 1,231	\$ 269	\$ -	\$ 1,200
74900-003 Dues & Subscriptions	\$ 400	\$ 1,120	\$ (720)	\$ -	\$ 1,200
74904-001 Office Rent	\$ 32,000	\$ 31,485	\$ 515	\$ -	\$ 33,000
75000-000 Depreciation (general)	\$ 1,000	\$ 1,351	\$ (351)	\$ -	\$ 1,750
ODOT Prior Year Rate Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INDIRECT COSTS	\$ 161,012	\$ 158,349	\$ 2,663	\$ -	\$ 156,793
Direct Labor Costs by Department:					
42100-010 CPG / ODOT	\$ 150,300	\$ 174,591	\$ (24,291)	\$ -	\$ 167,500
42100-020 CMAQ	\$ 5,000	\$ 1,382	\$ 3,618	\$ -	\$ 5,000
42100-030 FTA5307 / City Springfield	\$ 26,000	\$ 17,736	\$ 8,264	\$ -	\$ 21,000
42100-050 NSBG - Ohio National Road Assoc.	\$ 3,500	\$ 1,856	\$ 1,644	\$ -	\$ -
42100-110 OPWC	\$ 9,000	\$ 5,010	\$ 3,990	\$ -	\$ 6,000
42100-120 OH Job Ready Sites	\$ -	\$ -	\$ -	\$ -	\$ -
42100-210 WESTCO	\$ 38,200	\$ 33,861	\$ 4,339	\$ -	\$ 35,000
42100-220 Clean Ohio	\$ 1,000	\$ 2,334	\$ (1,334)	\$ -	\$ 2,000
Local Planning Services	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DIRECT LABOR COSTS	\$ 233,000	\$ 236,770	\$ (3,770)	\$ -	\$ 236,500

Clark County-Springfield Transportation Coordinating Committee
Statement of Direct Labor, Fringe Benefits, and General Overhead
 (July 1, 2012 - June 30, 2013)

	Estimated FY 2013	Actual FY 2013	Difference (Over Bdgt.) Under Bdgt.	ODOT Adjustments	Estimated FY 2015
Fringe Benefit Cost Rate Computation					
TOTAL Fringe Benefit Costs /	\$ 188,000	\$ 199,761			\$ 204,450
TOTAL Labor Costs (Direct & Indirect)	\$ 297,000	\$ 297,749			\$ 292,500
= Fringe Benefit Cost Rate	63.30%	67.09%			69.90%
Fringe Rate per CAP Agreement	66.70%				
FY 2013					
Fringe Benefit Cost Recovery Comparison (Direct Labor Portion Only)					
Should have recovered in fiscal year (Actual Direct Labor * Actual Fringe Benefit Cost Rate)		\$ 158,850		67.09%	of Direct Labor
Amount actually recovered in fiscal year *** See Note 1 *** (Actual Direct Labor x ESTIMATED Fringe Benefit Cost Rate)		\$ 149,875		63.30%	of Direct Labor
Prior Year Net (Over) / Under Recovery		\$ -			
Prior Year (Over) / Under Recovery Posted to Cost Pool		\$ -			
(Over)/Under Recovery of Fringe Benefits		\$ 8,975		A (over)/under	
Indirect Cost Rate Computation					
TOTAL Indirect Costs /	\$ 161,012	\$ 158,349			\$ 156,793
only DIRECT Labor Costs	\$ 233,000	\$ 236,770			\$ 236,500
= Indirect Cost Rate	69.10%	66.88%			66.30%
Indirect Rate per CAP Agreement	62.04%				
FY 2013					
Indirect Cost Recovery Comparison (All Indirect Costs, Indirect Labor & Indirect Labor Fringe Benefits)					
Should have recovered in fiscal year (Actual Direct Labor * Actual Indirect Cost Rate)		\$ 158,349		66.88%	of Direct Labor
Amount actually recovered in fiscal year *** See Note 1 *** (Actual Direct Labor x ESTIMATED Indirect Cost Rate)		\$ 163,617		69.10%	of Direct Labor
Prior Year Net (Over) / Under Recovery		\$ -			
Prior Year (Over) / Under Recovery Posted to Cost Pool		\$ -			
(Over)/Under Recovery of Indirect Costs		\$ (5,268)		B (over)/under	
FY 2013					
Fringe Benefit Cost (Over)/Under Recovery		\$ 8,975		A (over)/under	
Indirect Cost (Over)/Under Recovery		\$ (5,268)		B (over)/under	
Net (Over)/Under Recovery		\$ 3,708			
Summary					
	Estimated FY 2013	Actual FY 2013			Estimated FY 2015
Fringe Benefit Rate	63.30%	67.09%			69.90%
Indirect Cost Rate	69.10%	66.88%			66.30%
Total Overhead Cost Rate	132.40%	133.97%			136.19%
132.40% of Actual Direct Labor is	\$ 313,492		Total Overhead Costs Recovered		
133.97% of Actual Direct Labor is	\$ 317,199		Actual Overhead Costs		
	\$ 3,708		Current Year (Over) / Under Recovery of Overhead Costs		
Prior Year Net (Over) / Under Recovery	\$ -				
Prior Year (Over) / Under Recovery Posted to Cost Pool	\$ -				
	\$ 3,708		Cumulative (Over) / Under Recovery of Overhead Costs		

DIRECT EXPENSES by Department

	Travel	Training	Postage	Office & Map / Ref. Supplies	Ads & Outside Printing	Project Supplies / Equipment	Other Project Expenses	Software / Tech. Support	Other	Totals
CPG - Trans. Planning Program 601 602 605 610 674.1 674.3 697	\$ 9,000.00	\$ 4,500.00	\$ 900.00	\$ 900.00	\$ 9,000.00	\$ 18,000.00	\$ 8,100.00	\$ 9,000.00	\$ 72,513.00	\$ 131,913.00
CMAQ - Air Quality / Rideshare 665.1 667.1	\$ 2,000.00				\$ 15,000.00		\$ 8,000.00	\$ 10,000.00	\$ 690.00	\$ 35,690.00
FTA5307 - Transit Planning Program 674.2	\$ 1,800.00	\$ 4,500.00	\$ 900.00	\$ 900.00	\$ 4,500.00	\$ 4,500.00	\$ 900.00	\$ 1,800.00	\$ 358.20	\$ 20,158.20
OPWC District 11 Admin. Services 682.1	\$ 3,000.00		\$ 1,000.00	\$ 1,000.00			\$ 45,000.00		\$ 828.00	\$ 50,828.00
WESTCO Admin. Services 682.2	\$ 5,000.00	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00	\$ 5,000.00	\$ 1,000.00	\$ 10,000.00		\$ 330.00	\$ 27,330.00
Clean Ohio District 11 Admin. Services 682.3	\$ 2,000.00		\$ 500.00	\$ 500.00			\$ 2,000.00		\$ 276.00	\$ 5,276.00
ONRA Admin. Services 682.4 682.41 682.42 682.45										\$ -
Local Planning 601 602 605 610 674 697	\$ 1,200.00	\$ 1,000.00	\$ 200.00	\$ 200.00	\$ 1,500.00	\$ 2,500.00	\$ 1,000.00	\$ 1,200.00	\$ 8,096.80	\$ 16,896.80
	\$ 24,000.00	\$ 12,000.00	\$ 6,500.00	\$ 4,500.00	\$ 35,000.00	\$ 26,000.00	\$ 75,000.00	\$ 22,000.00	\$ 83,092.00	\$ 288,092.00

CONSULTANT SERVICES by Department

	Totals
CPG - Trans. Planning Program <i>General Planning Services</i> 601.2	\$ 28,276.20
<i>Consolidated Transit Planning</i> 674.3	\$ 22,500.00
Local Planning 601.2 674.3	\$ 5,641.80
	\$ 56,418.00

***CLARK COUNTY – SPRINGFIELD
TRANSPORTATION COORDINATING COMMITTEE***

AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2013





Dave Yost • Auditor of State

Board of Directors
Clark County - Springfield Transportation Coordinating Committee
3130 E. Main Street
Springfield, Ohio 45505

We have reviewed the *Report of Independent Accountants* of the Clark County - Springfield Transportation Coordinating Committee, Clark County, prepared by Charles E. Harris & Associates, Inc., for the audit period July 1, 2012 through June 30, 2013. 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.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

December 20, 2013

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Clark County – Springfield Transportation Coordinating Committee
Audit Report for the Year Ended June 30, 2013

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REPORT OF INDEPENDENT ACCOUNTANTS

Clark County – Springfield Transportation Coordinating Committee
Springview Government Center
3130 E. Main St.
Springfield, Ohio 45505

To the Members and Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Clark County – Springfield Transportation Coordinating Committee (CCTCC), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise CCTCC's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the CCTCC's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the CCTCC's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of Clark County – Springfield Transportation Coordinating Committee as of June 30, 2013, and the changes in financial position for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplemental and Other Information

Our audit was conducted to opine on the CCTCC's basic financial statements taken as a whole. The accompanying schedules included on pages 26-27 are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Federal Awards Expenditures also presents additional analysis as required by the 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 financial statements.

These schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these schedules to the auditing procedures we applied to the basic financial statements. We applied certain additional procedures, including comparing and reconciling the schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2013 on our consideration of the CCTCC's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CCTCC's internal control over financial reporting and compliance.

Charles E. Harris Associates

Charles E. Harris & Associates, Inc.
October 11, 2013

Clark County – Springfield Transportation Coordinating Committee
Management’s Discussion and Analysis
For the Fiscal Year Ended June 30, 2013
(Unaudited)

The discussion and analysis of Clark County - Springfield Transportation Coordinating Committee’s (CCTCC) financial performance provides an overall review of CCTCC’s financial activities for the fiscal year ended June 30, 2013. The intent of this discussion and analysis is to look at CCTCC’s financial performance as a whole; readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of CCTCC’s financial performance.

Financial Highlights

Key financial highlights for 2013 are as follows:

Overall:

- For governmental activities, net position decreased \$5,455 or 1.7% to \$307,126 from 2012.
- The CCTCC had \$816,940 in expenses related to governmental activities and 100% of these expenses were offset by program revenues.
- The governmental activities decreased revenues \$180,315 or 18.2% to \$811,485.

Using this Financial Report

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Clark County - Springfield Transportation Coordinating Committee as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The *Statement of Net Position* and *Statement of Activities* provides information about the activities of the whole CCTCC, presenting both an aggregate view of CCTCC’s finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending.

Clark County – Springfield Transportation Coordinating Committee
Management’s Discussion and Analysis
For the Fiscal Year Ended June 30, 2013
(Unaudited)

Reporting the CCTCC as a Whole

Statement of Net Position and the Statement of Activities

While this document contains both funds used by CCTCC to provide its program, the view of the CCTCC as a whole looks at all financial transactions and asks the question, “How did we do financially during fiscal year 2013”? The Statement of Net Position and the Statement of Activities answers this question. These statements include *all assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This method takes into account all of the current year’s revenues and expenses regardless of when cash is received or paid.

These two statements report CCTCC’s *net position* and changes in those assets. This change in net position is important because it tells the reader that, for CCTCC as a whole, the *financial position* of CCTCC has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the continued availability of grants, at the federal, state and local levels.

In the Statement of Net Position and the Statement of Activities, CCTCC is presented as one activity, governmental.

- Governmental Activities – All of CCTCC’s programs are transportation planning.

Reporting CCTCC’s Funds

Fund Financial Statements

The analysis of the CCTCC’s major funds begins on page 10. Fund financial reports provide detailed information about the CCTCC’s major funds. CCTCC uses two (2) funds to account for a multitude of financial transactions and both funds are considered major funds.

Governmental Funds: All of CCTCC’s activities are reported in governmental funds, which focus on how money flows into and out of those funds and balances left at year-end available for spending in future periods. These funds are reported using an accounting method called *modified accrual*, which measures cash and all other *financial assets* that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of CCTCC’s general governmental operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance planning activities. The relationship (or difference) between governmental *activities*

Clark County – Springfield Transportation Coordinating Committee
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013
(Unaudited)

(reported in the Statement of Net Position and the Statement of Activities) and governmental *funds* is reconciled in the financial statements.

The CCTCC as a Whole

Governmental Activities

Table 1 shows net position for fiscal years 2013 and 2012.

Table 1

	6/30/2013	6/30/2012
	Governmental Activities	Governmental Activities
Assets		
Current and Other Assets	\$ 292,267	\$ 308,579
Capital Assets	<u>123,350</u>	<u>165,792</u>
Total Assets	<u>415,617</u>	<u>474,371</u>
Liabilities		
Long-Term Liabilities	37,090	35,392
Other Liabilities	<u>71,401</u>	<u>126,398</u>
Total Liabilities	<u>108,491</u>	<u>161,790</u>
Net Position		
Net Investment in Capital Assets	123,350	165,792
Restricted for Transportation Planning	<u>101,303</u>	<u>143,640</u>
Unrestricted Net Position	<u>82,473</u>	<u>3,149</u>
Total Net Position	<u>\$ 307,126</u>	<u>\$ 312,581</u>

What are CCTCC's Revenue Sources? CCTCC receives 100% of its revenue from operating grants and local membership contributions. Sources of these grants are federal, state and local. CCTCC has one function, transportation planning, all revenue is used to support its mission.

Clark County – Springfield Transportation Coordinating Committee
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013
(Unaudited)

Table 2 shows revenues and expenses for fiscal years 2013 and 2012.

Table 2

	<u>2013</u>	<u>2012</u>
Expenses:		
Transportation:		
Personnel	\$ 497,511	\$ 479,383
Other Program Expenses	260,184	450,612
Depreciation	<u>59,245</u>	<u>56,945</u>
Total Program Expenses	<u>816,940</u>	<u>986,940</u>
Program Revenues:		
Federal Grants	512,478	635,348
State Grants	68,533	107,378
Local Grants	<u>230,474</u>	<u>249,074</u>
Operating Grants	<u>811,485</u>	<u>991,800</u>
Change in net position	(5,455)	4,860
Net position – July 1	312,581	307,721
Net position June 30	<u>\$ 307,126</u>	<u>\$ 312,581</u>

CCTCC's Funds

Information about CCTCC's major funds starts on page 11. These funds are accounted for using the modified accrual basis of accounting. The general fund had revenues of \$98,310 and expenses of \$17,288 resulting in a increase in the fund balance of \$81,022. The special revenue fund had revenues of \$713,177 and expenses of \$755,514 resulting in a decrease in fund balance of (\$42,337).

General Fund Budgeting Highlights

Although the CCTCC is not required to comply with budgetary regulations in the Ohio Revised Code, they prepare one internally for quality control purposes. The CCTCC's budget is prepared according to Ohio law and is based on accounting for certain transactions on a GAAP basis of accounting. Budgets are prepared for both funds. During the course of fiscal year 2013 the CCTCC amended its budgets several times.

Clark County – Springfield Transportation Coordinating Committee
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2013
(Unaudited)

Capital Assets and Debt Administration

At the end of fiscal year 2013, the CCTCC had \$123,350 (net) invested in equipment and furniture.

Long-Term Liabilities

At June 30, 2013, CCTCC had long-term liabilities of \$37,090. All long-term liabilities are for compensated absences (vacation and sick leave).

Current Financial Related Activities

CCTCC receives its funding from the Federal Highway Administration, the Federal Transit Administration, the Ohio Department of Transportation, the Ohio Public Works Commission, the Ohio National Road Association, Clark County, the City of Springfield and the West Central Port Authority. Grants for fiscal year 2014 appear certain; however, grants for fiscal year 2015 are dependent on Federal and State budgets, both of which are facing deficits.

Contacting the CCTCC's Financial Management

This financial report is designed to provide our citizens, taxpayers and grantors with a general overview of CCTCC's finances and to show CCTCC's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Scott Schmid, Transportation Director at Clark County - Springfield Transportation Coordinating Committee, Springview Government Center, 3130 E. Main Street, Springfield, Ohio 45505.

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE
Statement of Net Position
June 30, 2013

Assets	
Cash	\$ 165,367
Grants receivable	116,856
Inventory	4,522
Prepaid Expenses	5,522
Property, plant and equipment, net of Accumulated Depreciation	123,350
	<hr/>
Total Assets	415,617
 Liabilities	
Accounts Payable	16,660
Accrued personnel costs	7,169
Unearned revenue	47,572
Long-Term Liabilities:	
Due in more than one year	37,090
	<hr/>
Total Liabilities	108,491
 Net Position	
Net Investment in Capital Assets	123,350
Restricted for Transportation Planning	101,303
Unrestricted	82,473
	<hr/>
Total Net Position	<u>\$ 307,126</u>

See notes to the basic financial statements

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE
Statement of Activities
For the Year Ended June 30, 2013

Expenses:	
Transportation:	
Personnel	\$ 497,511
Other Program Expenses	260,184
Depreciation	59,245
Total Program Expenses	<u>816,940</u>
Program Revenues:	
Federal Grants	512,478
State Grants	68,533
Local Grants	230,474
Total Program Revenues	<u>811,485</u>
Change in Net Position	(5,455)
Net position - July 1, 2012	<u>312,581</u>
Net position - June 30, 2013	<u><u>\$ 307,126</u></u>

See notes to the basic financial statements

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE
 Combined Balance Sheet -
 All Governmental Fund Types
 June 30, 2013

	<u>Governmental Fund Types</u>		<u>Total</u>
	<u>General Fund</u>	<u>Area Transportation Trust Fund</u>	
Assets			
Cash	\$ 117,090	\$ 48,277	\$ 165,367
Grants Receivable	500	116,356	116,856
Prepaid Expenses	3,463	2,059	5,522
Inventory	-	4,522	4,522
 Total Assets	 <u>121,053</u>	 <u>171,214</u>	 <u>292,267</u>
Liabilities			
Accounts Payable	252	16,408	16,660
Accrued Personnel Costs	1,238	5,931	7,169
Unearned Revenue	-	47,572	47,572
 Total Liabilities	 <u>1,490</u>	 <u>69,911</u>	 <u>71,401</u>
Fund Balances			
Nonspendable	3,463	6,581	10,044
Restricted	-	94,722	94,722
Unassigned	116,100	-	116,100
 Total Fund Balance	 <u>119,563</u>	 <u>101,303</u>	 <u>220,866</u>
 Total Liabilities and Fund Balance	 <u>\$ 121,053</u>	 <u>\$ 171,214</u>	

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

Capital Assets used in governmental activities are not financial resources therefore it is not reported in the funds	123,350
Long-Term Liabilities (Compensated Absences) are not due and payable in the current period and therefore are not reported in the funds	(37,090)
Net Position of governmental activities	<u>\$ 307,126</u>

See notes to the basic financial statements

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE
 Combined Statement of Revenues, Expenditures and Changes in Fund Balance -
 All Governmental Fund Types
 For the Year Ended June 30, 2013

	Governmental Fund Types		Total
	General Fund	Area Transportation Trust Fund	
Grant Revenues:			
Federal Funds	\$ -	\$ 512,478	\$ 512,478
State Funds	-	68,533	68,533
Local Funds	98,310	132,166	230,476
Total Revenues	98,310	713,177	811,487
Expenditures:			
Personnel	8,746	343,237	351,983
Other	5,961	210,119	216,080
Indirect Costs	2,581	202,158	204,739
Total Expenditures	17,288	755,514	772,802
Change in Fund Balances	81,022	(42,337)	38,685
Fund Balance July 1, 2012	38,541	143,640	
Fund Balance June 30, 2013	\$ 119,563	\$ 101,303	

The change in fund balances differ from the change in net position because:

Increases in compensated absences (long-term liabilities) are not recognized as expenses in the entity-wide statements, but are reductions in long-term liabilities.	(1,700)
Capital assets are expensed when purchased in the fund statements; however in the entity-wide statements they are capitalized.	16,824
Loss on disposal of capital assets is expensed when disposed of in the fund statements.	(19)
Depreciation expense does not require the use of current financial resources; therefore it is not reported in the funds statements.	(59,245)
Change in net position	\$ (5,455)

See notes to the basic financial statements

Clark County – Springfield Transportation Coordinating Committee

Notes to the Basic Financial Statements

For the Year Ended June 30, 2013

Note 1 – Description of the Clark County – Springfield Transportation Coordinating Committee

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.

Note 2 – Summary of Significant Accounting Policies

The financial statements of CCTCC have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. CCTCC's significant accounting policies are described below.

A. Reporting Entity

For financial reporting purposes CCTCC's financial statements include all funds and component units for which the CCTCC is financially accountable based upon criteria set forth in GASB Statement 14. Generally, component units are legally separate organizations for which the elected officials of the primary government (i.e. the CCTCC) are financially accountable. CCTCC would consider an organization to be a component unit if:

1. CCTCC appoints a voting majority of the organization's governing body AND (a) is able to impose its will on that organization OR (b) there is a potential for the organization to provide specific burdens on the CCTCC; OR
2. The organization is fiscally dependent upon the CCTCC; OR
3. The nature of the relationship between the CCTCC and the organization is such that the exclusion from the financial reporting entity would render the financial statements of the CCTCC misleading.

For the fiscal year 2013, CCTCC does not have any component units.

B. Fund Accounting

CCTCC uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain CCTCC functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances,

Clark County – Springfield Transportation Coordinating Committee

Notes to the Basic Financial Statements

For the Year Ended June 30, 2013

Note 2 – Summary of Significant Accounting Policies (continued)

B. Fund Accounting (continued)

and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

For financial statement presentation purposes, the various funds of CCTCC are grouped into the following generic fund types under the broad fund category governmental.

Governmental Fund Types - Governmental funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are CCTCC major governmental funds:

General Fund - The general fund is the operating fund of CCTCC and is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to CCTCC for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Fund – (Area Transportation Trust Fund) The special revenue fund is used to account for grants and other contract revenues that are legally restricted to expenditures for specified purposes.

CCTCC has no other funds.

C. Basis of Presentation

Government-wide Financial Statements - The statement of net position and the statement of activities display information about CCTCC as a whole. These statements include the financial activities of the primary government.

The government-wide statements are prepared using the economic resources measurement focus. This approach differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations as to better identify the relation between the government-wide statements and the statements to governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of CCTCC's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and are therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods and services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues, which identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of CCTCC.

Clark County – Springfield Transportation Coordinating Committee

Notes to the Basic Financial Statements

For the Year Ended June 30, 2013

Note 2 – Summary of Significant Accounting Policies (continued)

C. Basis of Presentation (continued)

Fund Financial Statements - Fund financial statements report detailed information about the CCTCC. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is represented in a separate column.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financial uses) of current financial resources.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For CCTCC, available means expected to be received within sixty days of year-end.

Non-exchange transactions, in which CCTCC receives value without directly giving equal value in return, only include grants. Revenue from grants 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 CCTCC must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to CCTCC on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On the 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

Clark County – Springfield Transportation Coordinating Committee

Notes to the Basic Financial Statements

For the Year Ended June 30, 2013

Note 2 – Summary of Significant Accounting Policies (continued)

D. Basis of Accounting (continued)

accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Cash and Cash Equivalents

As required by Ohio Revised Code, the Clark County Auditor acts as the fiscal agent for CCTCC and the cash is held and invested by the Clark County Treasurer. CCTCC'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 \$165,367.

F. Inventory

On government-wide financial statements, inventories are represented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost. For all funds, cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The cost of inventory items are recorded as expenditures in the governmental fund types when purchased.

G. Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The capitalization threshold for capital assets is \$500. Donated fixed assets are recorded at their fair market values as of the dates received. Improvements are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives
Furniture	10 Years
Equipment	5 Years
Fixtures	5 Years
Vehicles	5 Years
Software	3 Years

Clark County – Springfield Transportation Coordinating Committee

Notes to the Basic Financial Statements

For the Year Ended June 30, 2013

Note 2 – Summary of Significant Accounting Policies (continued)

H. Compensated Absences

GASB Statement No. 16 specifies that compensated absences should be accrued as they are earned by employees if both of the following conditions are met:

1. The employee's rights to receive compensation are attributable to services already rendered.
2. It is probable that the employer will compensate the employee for the benefits through paid time off or cash payment.

CCTCC's policies regarding compensated absences are determined by state laws, board policy, and/or negotiated agreements. In summary the policies are as follows:

Accumulated vested vacation pay is recorded as a liability on the balance sheet at the employee's current rate of pay. A full-time employee accumulates four point six hours of sick pay per two week pay period. Twenty-five percent of the sick pay, up to a maximum of 30 days, will be paid upon retirement after 10 years of service.

The total liability for vacation and severance payments has been calculated using pay rates in effect at the balance sheet date, and reduced to the maximum payment allowed by labor contract and/or statute, plus any applicable additional salary related payments.

The entire compensated absence liability is reported on the government-wide financial statements using the *vesting method*.

For governmental fund financial statements, the current portion of unpaid compensated absences is the amount expected to be paid using available expendable resources. These amounts are recorded in the account "accrued personnel" in the fund from which the employees who have accumulated unpaid leave are paid. The non-current portion of the liability is not reported.

I. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgments, compensated absences and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. In general, liabilities that mature or come due for payment during the fiscal year are considered to have been made with current available financial resources.

Clark County – Springfield Transportation Coordinating Committee

Notes to the Basic Financial Statements

For the Year Ended June 30, 2013

Note 2 – Summary of Significant Accounting Policies (continued)

J. Deferred Outflow/Inflows of Resources

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenses/expenditure) until then.

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

K. Net Position

Net position represents the difference between assets and liabilities. Investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by CCTCC or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position is restricted for grant purposes.

CCTCC applies restricted resources when an expense is incurred for the purposes for which both restricted and unrestricted net position is available.

L. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control CCTCC's management and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2013.

M. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

N. 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 132.40% per an "Indirect Cost Rate Agreement" with the Ohio Department of Transportation. A schedule of indirect cost rates is included in this report.

Clark County – Springfield Transportation Coordinating Committee

Notes to the Basic Financial Statements

For the Year Ended June 30, 2013

Note 2 – Summary of Significant Accounting Policies (continued)

O. Budget Basis

CCTCC prepares its budgets on the same basis of accounting as its funds statements.

P. Fund Balance

For the year ended June 30, 2013, fund balance is divided into five classifications based primarily on the extent to which CCTCC is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of CCTCC. Those committed amounts cannot be used for any other purpose unless CCTCC removes or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by CCTCC for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by CCTCC or a CCTCC official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

CCTCC applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Clark County – Springfield Transportation Coordinating Committee

Notes to the Basic Financial Statements

For the Year Ended June 30, 2013

Note 3 – Operating Lease

The CCTCC leases office space from Clark County through the Board of County Commissioners, under an operating lease expiring September 30, 2017, for the sum of \$31,950 per year. Lease expense for fiscal year 2013 was \$31,485.

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

2014	\$32,910
2015	33,900
2016	34,920
2017	35,970

Note 4 – Capital Assets

Capital asset activity for the year-end June 30, 2013 was as follows:

	Balance 7/1/2012	Addition	Deletion	Balance 6/30/2013
Governmental Activities				
Capital Asset, being depreciated:				
Furniture and Equipment	<u>\$ 366,685</u>	<u>\$16,824</u>	<u>\$ (2,843)</u>	<u>\$ 380,666</u>
Total Capital Assets, being depreciated:	<u>366,685</u>	<u>16,824</u>	<u>(2,843)</u>	<u>380,666</u>
Less Accumulated Depreciation:				
Furniture and Equipment	<u>(200,895)</u>	<u>(59,245)</u>	<u>2,824</u>	<u>(257,316)</u>
Total Accumulated Depreciation	<u>(200,895)</u>	<u>(59,245)</u>	<u>2,824</u>	<u>(257,316)</u>
Governmental Activities				
Capital Assets, Net	<u>\$ 165,790</u>	<u>\$ (42,421)</u>	<u>\$ (19)</u>	<u>\$123,350</u>

Depreciation expense was: \$59,245

Note 5 - Receivables

Receivables on June 30, 2013 consisted of grants receivable. All receivables are considered collectible in full due to the stable condition of State and Local programs and the current fiscal year guarantee of federal funds.

Note 6 – Long-term Obligations

The changes in CCTCC's long-term obligations during fiscal year 2013 were as follows:

Clark County – Springfield Transportation Coordinating Committee

Notes to the Basic Financial Statements

For the Year Ended June 30, 2013

Note 6 – Long-term Obligations (continued)

	Principal Outstanding 7/1/12	Additions	Deductions	Principal Outstanding 6/30/13	Due in One Year
Governmental Activities					
Compensated Absences	\$35,392	\$5,125	\$3,427	\$37,090	\$-0-
Total Activities	\$35,392	\$5,125	\$3,427	\$37,090	\$-0-

Note 7 – Pension Plan

Ohio Public Employees Retirement System (OPERS) administers three separate pension plans as follows: The Traditional Pension Plan – a cost sharing, multiple-employer defined pension plan. The Member-Directed Plan – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings. The Combined Plan – a cost sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <http://www.opers.org/investments/cafr.shtml>, by writing OPERS, 277 East Town Street, Columbus, Oh 43215-4642, or by calling 614-222-5601 or 800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013, member and employer contribution rates were consistent across all three plans. While members in state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan.

The 2013 member contribution rates were 10.0% of covered payroll for members in state and local classifications. The 2013 employer contribution rate for state and local employers was 14.0% for covered payroll. CCTCC’s required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended June 30, 2013, 2012, and 2011 were \$49,278, \$48,800, and \$46,002, respectively; 100 percent has been contributed for all three years.

Clark County – Springfield Transportation Coordinating Committee

Notes to the Basic Financial Statements

For the Year Ended June 30, 2013

Note 8 – Postemployment Benefits

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

OPERS maintains a cost-sharing multiple employer defined benefit post-employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both Traditional Pension and the Combined plans. Members of the Member-Directed do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 10 or more years of qualifying In order to qualify for post-employment health coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 10 or more years of qualifying Ohio service credit. Health coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide the OPEB Plan to its eligible members and beneficiaries. Authority to establish and amend the OPEB Plan is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <http://www.opers.org/investments/cafr.shtml>, by writing OPERS, 277 East Town Street, Columbus, Oh 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care coverage through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for funding of post retirement health care coverage.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed at a rate of 14.0% of covered payroll. These are the maximum employer contributions rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0% during calendar year 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2012. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 percent for both plans, as recommended by the OPERS

Clark County – Springfield Transportation Coordinating Committee

Notes to the Basic Financial Statements

For the Year Ended June 30, 2013

Note 8 – Postemployment Benefits (continued)

Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The rates stated above are the contractually required contribution rates for OPERS. CCTCC's contributions allocated to fund post-employment health care benefits for the years ended June 30, 2013, 2012, and 2011 were \$14,044, \$21,088 and \$18,078, respectively; 100 percent has been contributed for all years.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and approved health care changes, OPERS expects to be able to consistently allocated 4 percent of the employer contributions toward the health care fund after the end of the transition period.

Note 9 – Risk Management

CCTCC is exposed to various risks of loss related to torts, theft of or damage to, and destruction of assets, errors or omissions, injuries to employees and natural disasters. Clark County provides insurance coverage for CCTCC through County policies. Clark County maintains comprehensive insurance coverage with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance that covers CCTCC. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing a group primary and excess insurance/self insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA.

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

Note 10 – Contingencies

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.

Note 11 – 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 provisions of the Office of Management and Budget Circular (OMB) A-87 and the U.S. Department of Health and Human Services' Circular ASMB C-10. The plan is submitted to the Federal Highway Administration through the Ohio Department of Transportation, for approval and authorization of negotiated provisional rates, which are used for

Clark County – Springfield Transportation Coordinating Committee

Notes to the Basic Financial Statements

For the Year Ended June 30, 2013

Note 11 – Cost Allocation Plan (continued)

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 and / or repay any over-billed amounts within 3 months of the end of the fiscal year. Conversely, CCTCC may recover any under-billed amounts also within 3 months after the end of the fiscal year.

Adjustments as a result of a change in the rates are recognized for financial reporting purposes at the end of the fiscal year for which they apply.

Following are summaries of the accounting treatment and rate experience for fringe benefit and indirect cost for 2013.

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 an oversight grantor agency. The 2013 fringe benefit costs were allocated at a provisional rate 63.30% of the productive direct labor dollars. The actual fringe benefit cost rate was 67.09%.

Indirect Costs – Administrative costs are recorded in the general fund as indirect costs and allocated to the special revenue funds in accordance with approved cost allocation plan, based upon a provisional rate approved by an oversight agency. The 2013 indirect costs were allocated at a provisional rate of 69.1% of direct labor dollars. The actual indirect cost rate was 66.88%.

Note 12 – Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which CCTCC is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for both governmental funds are presented below:

Fund Balances at June 30, 2013:

<u>Fund Balances</u>	General	Area	<u>Total</u>
	<u>Fund</u>	Transportation <u>Trust Fund</u>	
Nonspendable	<u>\$ 3,463</u>	<u>\$ 6,581</u>	<u>\$ 10,044</u>
Total Nonspendable	<u>3,463</u>	<u>6,581</u>	<u>10,044</u>
Restricted for:			
Transportation Planning	<u>0</u>	<u>94,722</u>	<u>94,722</u>
Total Restricted	<u>0</u>	<u>94,722</u>	<u>94,722</u>
Unassigned	<u>116,100</u>	<u>0</u>	<u>116,100</u>
Total Unassigned	<u>116,100</u>	<u>0</u>	<u>116,100</u>
Total	<u>\$ 119,563</u>	<u>\$ 101,303</u>	<u>\$ 220,866</u>

Clark County – Springfield Transportation Coordinating Committee

Notes to the Basic Financial Statements

For the Year Ended June 30, 2013

Note 13 – Change in Accounting Principles

For 2013, CCTCC implemented Governmental Accounting Standard Board (GASB) Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position.” GASB Statement No. 63 identifies net position, rather than net assets, as the residual of all other elements presented in a statement of financial position. This change was incorporated in CCTCC’s 2013 financial statements. However, there was no effect on beginning net position/fund balance.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses) or inflows of resources (revenues). These changes were incorporated in the CCTCC’s fiscal years 2013 and 2012 financial statements; however, there was no effect on beginning net position/fund balance.

SUPPLEMENTARY SCHEDULES

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE
Supporting Schedule of Revenue and Expenses
For the Year Ended June 30, 2013

	1	2	3	4	5	6	7	8	9	10	total
	CPG/ODOT Grant	FTA 5307 Grant	OPWC	CMAQ	Westco	National Scenic Byways / ONRA	Clean Ohio	Job Ready Site	STP/ODOT Grant	Local and Unallocated	
Grant Revenue:											
Federal Funds	\$ 404,995	\$ -	\$ -	\$ 64,885	\$ -	\$ 18,280	\$ -	\$ -	\$ 24,319	\$ -	\$ 512,478
State Funds	50,624	-	11,829	-	-	-	-	-	6,080	-	68,533
Local Funds	50,624	44,417	-	-	80,887	5,575	5,727	-	-	43,245	230,475
	<u>506,243</u>	<u>44,417</u>	<u>11,829</u>	<u>64,885</u>	<u>80,887</u>	<u>23,855</u>	<u>5,727</u>	<u>-</u>	<u>30,399</u>	<u>43,245</u>	<u>811,487</u>
Expenses, direct costs:											
Direct Labor	174,591	17,736	5,010	1,382	33,861	1,856	2,334	-	-	-	236,770
Travel	4,906	197	72	77	679	307	256	-	-	-	6,494
Training & Meetings	3,853	-	-	-	76	-	-	-	-	-	3,929
Office Supplies	-	-	-	-	57	-	-	-	-	-	57
Postage	946	-	27	-	338	116	47	-	-	-	1,473
Maps and Reference Material	302	-	-	-	-	-	-	-	-	-	302
Advertising	4,684	-	-	28,855	-	-	-	-	-	-	33,539
Printing	1,605	-	-	-	-	13,008	-	-	-	-	14,613
Contract Services	69,629	-	-	-	-	6,120	-	-	30,399	-	106,148
Software	1,070	-	-	22,000	314	-	-	-	-	-	23,384
Other	1,966	-	10	8,341	197	-	-	-	-	-	10,514
Project Assets	8,793	2,723	-	2,400	-	-	-	-	-	-	13,916
	<u>272,345</u>	<u>20,656</u>	<u>5,119</u>	<u>63,055</u>	<u>35,522</u>	<u>21,407</u>	<u>2,637</u>	<u>-</u>	<u>30,399</u>	<u>-</u>	<u>451,139</u>
Indirect fringe benefits (67.09%)	117,133	11,899	3,361	927	22,718	1,245	1,566	-	-	-	158,849
Indirect costs (66.88%)	116,766	11,862	3,350	924	22,647	1,241	1,561	-	-	-	158,351
Eligible expenses charged to grant	<u>506,244</u>	<u>44,417</u>	<u>11,830</u>	<u>64,906</u>	<u>80,887</u>	<u>23,893</u>	<u>5,764</u>	<u>-</u>	<u>30,399</u>	<u>-</u>	<u>768,339</u>
Excess (deficiency) revenue over expenses	\$ (1)	\$ 0	\$ (1)	\$ (21)	\$ (0)	\$ (38)	\$ (37)	\$ -	\$ (0)	\$ 43,245	\$ 43,147

Maps & Reference Material = \$2,012 income statement - \$1,710 expensed FY10 maps
 IS Direct Expenses \$438,933 = SSRE Direct Expenses \$451,139 - Project Assets \$13,916 + FY10 Maps expensed \$1,710
 TCC has elected NOT to bill CMAQ, ONRA and Clean Ohio for FY13 CAP extra and to make up the (deficiency) with Local funds.

Reconciliation to Revenue, Expenditures and Changes in Fund Balance	
Expenses eligible for grant	\$ 768,339
Other expenses	2,428
Depreciation expense included w/indirect costs	1,351
Project Inventory	684
Total Expenditures	\$ 772,802

1. Consolidated Planning Grant - FHWA PL & FTA 5303 Funds c/o ODOT PID #90319 & #92736 and Encumbrance #721830, #722188 & #723445
2. Federal Transit Authority - Section 5307 - Grants #OH-90-X756
3. Ohio Public Works Commission - c/o SCIP & LTIP programs - Control #CK00P / CKX00
4. Congestion Mitigation & Air Quality - c/o ODOT PID #90343, #84253 & #90340
5. West Central Ohio Port Authority - per annual agreement & resolution
6. National Scenic Byway Grants - c/o OH National Road Association ODOT PID #87956 & #85319 and Resolution 2012-0452 dated 06/05/12
7. Clean Ohio Program - c/o OPWC signed agreement 08/01/07
8. Job Ready Site Program - c/o OH Department of Development - NO 2013 program
9. Surface Transportation Planning - ODOT PID #89423 and Encumbrance #721886

CLARK COUNTY - SPRINGFIELD TRANSPORTATION COORDINATING COMMITTEE

Indirect Costs

For the Year Ended June 30, 2013

Direct Labor	\$ 236,770
Indirect Labor	60,979
Total Labor	<u>\$ 297,749</u>
Fringe Benefit Wages	
Vacation	\$ 19,401
Holiday	13,323
Sick Leave	16,819
Miscellaneous	4,691
Fringe Benefit Wages	<u>54,234</u>
Other Fringe Benefits	
OPERS	49,278
Hospitalization	79,420
Life insurance	160
Dental insurance	1,530
Medicare	3,986
Workers compensation	4,868
Continuing education	5,390
Other Employee expenses	895
Other Fringe Benefits	<u>145,527</u>
Total Fringe Benefits	<u>\$ 199,761</u>
Fringe Benefit Rate (Total Fringe Benefits / Total Labor)	67.09%
Indirect Costs	
Salaries - Indirect Only	\$ 60,979
Fringe Benefits for Indirect Salaries only	40,911
Personnel costs included in Indirect costs	<u>101,890</u>
Travel	1,081
Supplies	5,033
Postage	967
Maps and Referencial Materials	363
Small Office Equipment	48
Printing Services	1,745
Pro Services - Audit	6,405
Contract Services	4,528
CORSA Insurance	1,102
Telephone	1,231
Dues and Subscriptions	1,120
Rent	31,485
Depreciation **	1,351
Non personnel costs included in indirect costs	<u>56,459</u>
Total Indirect Costs	<u>\$ 158,349</u>
Indirect Fringe Benefits	158,850
Direct Labor	236,770
Indirect Fringe Benefit Rate (Total Fringe Benefits / Total Labor)	67.09%
Indirect Cost Rate (Total Indirect Costs / Direct Labor)	<u>66.88%</u>
Total Indirect Rate	<u>133.97%</u>

** Depreciation expense included in indirect cost is only for capital assets purchased with local funds.

Clark County – Springfield Transportation Coordinating Committee
Board of Directors
June 30, 2013

Elmer Beard, Chairman
Council Member, Village of Enon

Kent Sherry, Vice Chairman
Springfield Area Chamber of Commerce

John Burr, Vice Chairman
Clark County Engineer

Leo Shanayda, Vice Chairman
City of Springfield Engineer

Mike Groeber
Citizen Member

Kathy Estep
Trustee, Mad River Township

Lowell McGlothlin
Mayor, City of New Carlisle

Mark Beckdahl
*Finance Director, City of
Springfield*

William George*
President, Med Trans, Inc.

Chris Moore
*Service Director, City of
Springfield*

Bob Bender
*Operations Director, Dev.
Disabilities of Clark County*

David Hartley
Clark County Commissioner

Joe Mosier
Trustee, Moorefield Township

Nancy Brown
Trustee, Bethel Township

Dr. Richard Henry
Director, WESTCO Port Authority

Kevin O’Neill
Springfield City Commissioner

Dana Bumgardner
Trustee, Pleasant Township

Tim Howard
Mayor, Village of Enon

Matt Parrill
*Trans. Planning and Engineering
Administrator, ODOT District 7*

Jim Campbell
*Executive Director/Chief Ranger
Clark County Park District*

Kim Jones
City Manager, City of New Carlisle

Argeri Lagos
*Springfield Area Chamber of
Commerce*

Leann Castillo
*National Trail Parks and
Recreation District*

Toni Keller
Mayor, Village of South Vienna

Robert Suver
*Director, Job & Family Services of
Clark County*

Joyce Chilton
Springfield City Commissioner

Gene Kelly
Clark County Sheriff

Larry Tillman
*Council Member, Village of South
Charleston*

John Detrick
Clark County Commissioner

Rick Lohnes
Clark County Commissioner

Tom Troxell
Trustee, Harmony Township

**denotes non-voting member*

Clark County - Springfield Transportation Coordinating Committee
Clark County

Schedule of Expenditures of Federal Awards
For the year ended June 30, 2013

<u>Federal Grantor / Pass Through Grantor Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
Federal Highway Administration			
<i>(Passed through Ohio Department of Transportation)</i>			
Consolidated Planning Grant - Highway Planning and Construction	PID - 90319 PID - 92736	20.205	\$ 404,995
Congestion Mitigation & Air Quality	PID - 90340 PID - 90343 / 90344	20.205	64,885
National Scenic Byway Grant - ONRA Historic Preservation	PID - 85319 PID - 87956	20.205	18,280
Surface Transportation Program	PID - 89423	20.205	24,319
Total United States Department of Transportation			<u>512,479</u>
Total Federal Assistance			<u>\$ 512,479</u>

The accompanying notes are an integral part of this schedule.

Clark County – Springfield Transportation Coordinating Committee
Note to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

1. Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) reflects the expenditures of the Clark County – Springfield Transportation Coordinating Committee under programs financed by the U.S. government for the year ended June 30, 2013. The Schedule has been prepared in accordance with the requirements of OMB Circular A-133, “Audits of States, Local Governments, and Non-Profit Organizations,” using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

For purposes of the Schedule, federal awards include the following:

- Direct federal awards
- Pass-through funds received from non-federal organizations made under federally sponsored programs conducted by those organizations.

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Cleveland OH 44113-1306
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Charles E. Harris & Associates, Inc.
Certified Public Accountants

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Clark County – Springfield Transportation Coordinating Committee
Springview Government Center
3130 E. Main St.
Springfield, Ohio 45505

To the Members and Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities and each major fund of the Clark County – Springfield Transportation Coordinating Committee (the CCTCC) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the CCTCC's basic financial statements and have issued our report thereon dated October 11, 2013.

Internal Controls Over Financial Reporting

As part of our financial statement audit, we considered the CCTCC's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the CCTCC's internal control. Accordingly, we have not opined on it.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the CCTCC's financial statements. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

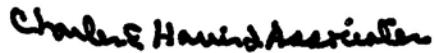
Clark County – Springfield Transportation Coordinating Committee
Clark County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and on Compliance and
Other Matters Required by *Government Auditing Standards*

Compliance and Other Matters

As part of reasonably assuring whether the CCTCC's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the CCTCC's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the CCTCC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.

October 11, 2013

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Clark County – Springfield Transportation Coordinating Committee
Springview Government Center
3130 E. Main St.
Springfield, Ohio 45505

To the Members and Board of Directors:

Report on Compliance for Each Major Federal Program

We have audited the Clark County – Springfield Transportation Coordinating Committee's (the CCTCC) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect the Clark County – Springfield Transportation Coordinating Committee's major federal program for the year ended June 30, 2013. The *Summary of Audit Results* in the accompanying schedule of findings identifies the CCTCC's major federal program.

Management's Responsibility

The CCTCC's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal program.

Auditor's Responsibility

Our responsibility is to opine on the CCTCC's compliance for its major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the CCTCC's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the CCTCC's major program. However, our audit does not provide a legal determination of the CCTCC's compliance.

Opinion on Major Federal Program

In our opinion, the Clark County – Springfield Transportation Coordinating Committee complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended June 30, 2013.

Clark County – Springfield Transportation Coordinating Committee
Clark County
Independent Accountants' Report on Compliance With
Requirements Applicable to Each Major Federal
Program and Internal Control Over Compliance in
Accordance With OMB Circular A-133

Report on Internal Control Over Compliance

The CCTCC's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the CCTCC's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on its major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the CCTCC's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Charles E. Harris and Associates

Charles E. Harris and Associates, Inc.
October 11, 2013

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 SECTION .505**

**CLARK COUNTY – SPRINGFIELD TRANSPORTATION COORDINATING
COMMITTEE
CLARK COUNTY
June 30, 2013**

1. SUMMARY OF AUDITOR’S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under Section .510	No
(d)(1)(vii)	Major Programs:	CFDA # 20.205 - Consolidated Planning Grant Federal Highway Administration
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: >\$300,000 Type B: All Others
(d)(1)(ix)	Low Risk Auditee?	Yes

**SCHEDULE OF FINDINGS – (continued)
OMB CIRCULAR A-133 SECTION .505**

**CLARK COUNTY – SPRINGFIELD TRANSPORTATION COORDINATING
COMMITTEE
CLARK COUNTY
June 30, 2013**

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

STATUS OF PRIOR AUDIT'S CITATIONS AND RECOMMENDATIONS

The prior audit, for the year ending June 30, 2012 reported no material citations or recommendations.

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Dave Yost • Auditor of State

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 2, 2014**

FY2015
FINANCIAL RESPONSIBILITY BY COST CATEGORY

	CPG - FED	CPG - STATE	FTA - FED	FTA - CITY	CMAQ	WESTCO	OPWC	CLEAN OHIO	LOCAL	TOTAL
601.1 - Short Range Planning										
<i>FY15 - CPG</i>										
DIRECT LABOR	\$41,600.00	\$5,200.00							\$5,200.00	\$52,000.00
FRINGE BENEFITS	\$29,078.40	\$3,634.80							\$3,634.80	\$36,348.00
INDIRECT EXPENSES	\$27,580.80	\$3,447.60							\$3,447.60	\$34,476.00
DIRECT EXPENSES	\$20,000.00	\$2,500.00							\$2,500.00	\$25,000.00
CONSULTANT EXPENSES										\$0.00
										\$147,824.00
601.11 - Short Range Planning										
<i>FY14 Carry Forward - CPG</i>										
DIRECT LABOR	\$14,400.00	\$1,800.00							\$1,800.00	\$18,000.00
FRINGE BENEFITS	\$10,065.60	\$1,258.20							\$1,258.20	\$12,582.00
INDIRECT EXPENSES	\$9,547.20	\$1,193.40							\$1,193.40	\$11,934.00
DIRECT EXPENSES	\$0.00	\$0.00							\$0.00	\$0.00
CONSULTANT EXPENSES										\$0.00
										\$42,516.00
601.2 - General Planning Services										
<i>FY14 Carry Forward - CPG</i>										
DIRECT LABOR	\$0.00	\$0.00							\$0.00	\$0.00
FRINGE BENEFITS	\$0.00	\$0.00							\$0.00	\$0.00
INDIRECT EXPENSES	\$0.00	\$0.00							\$0.00	\$0.00
DIRECT EXPENSES	\$0.00	\$0.00							\$0.00	\$0.00
CONSULTANT EXPENSES	\$25,134.40	\$3,141.80							\$3,141.80	\$31,418.00
										\$31,418.00
602.1 - Transportation Improvement Program										
<i>FY15 - CPG</i>										
DIRECT LABOR	\$11,200.00	\$1,400.00							\$1,400.00	\$14,000.00
FRINGE BENEFITS	\$7,828.80	\$978.60							\$978.60	\$9,786.00
INDIRECT EXPENSES	\$7,425.60	\$928.20							\$928.20	\$9,282.00
DIRECT EXPENSES	\$12,000.00	\$1,500.00							\$1,500.00	\$15,000.00
CONSULTANT EXPENSES										\$0.00
										\$48,068.00
602.11 - Transportation Improvement Program										
<i>FY14 Carry Forward - CPG</i>										
DIRECT LABOR	\$6,400.00	\$800.00							\$800.00	\$8,000.00
FRINGE BENEFITS	\$4,473.60	\$559.20							\$559.20	\$5,592.00
INDIRECT EXPENSES	\$4,243.20	\$530.40							\$530.40	\$5,304.00
DIRECT EXPENSES	\$0.00	\$0.00							\$0.00	\$0.00
CONSULTANT EXPENSES										\$0.00
										\$18,896.00
605.1 - Surveillance										
DIRECT LABOR	\$34,400.00	\$4,300.00							\$4,300.00	\$43,000.00
FRINGE BENEFITS	\$24,045.60	\$3,005.70							\$3,005.70	\$30,057.00
INDIRECT EXPENSES	\$22,807.20	\$2,850.90							\$2,850.90	\$28,509.00
DIRECT EXPENSES	\$60,000.00	\$7,500.00							\$7,500.00	\$75,000.00
CONSULTANT EXPENSES										\$0.00
										\$176,566.00

FY2015
FINANCIAL RESPONSIBILITY BY COST CATEGORY

	CPG - FED	CPG - STATE	FTA - FED	FTA - CITY	CMAQ	WESTCO	OPWC	CLEAN OHIO	LOCAL	TOTAL
610.1 - Long Range Planning										
DIRECT LABOR	\$4,000.00	\$500.00							\$500.00	\$5,000.00
FRINGE BENEFITS	\$2,796.00	\$349.50							\$349.50	\$3,495.00
INDIRECT EXPENSES	\$2,652.00	\$331.50							\$331.50	\$3,315.00
DIRECT EXPENSES	\$800.00	\$100.00							\$100.00	\$1,000.00
CONSULTANT EXPENSES										\$0.00
										\$12,810.00
665.1 - Air Quality Advocacy										
DIRECT LABOR					\$3,200.00				\$800.00	\$4,000.00
FRINGE BENEFITS					\$2,236.80				\$559.20	\$2,796.00
INDIRECT EXPENSES					\$2,121.60				\$530.40	\$2,652.00
DIRECT EXPENSES					\$20,441.60				\$5,110.40	\$25,552.00
CONSULTANT EXPENSES										\$0.00
										\$35,000.00
667.1 - Rideshare										
DIRECT LABOR					\$1,000.00					\$1,000.00
FRINGE BENEFITS					\$699.00					\$699.00
INDIRECT EXPENSES					\$663.00					\$663.00
DIRECT EXPENSES					\$10,138.00					\$10,138.00
CONSULTANT EXPENSES										\$0.00
										\$12,500.00
674.1 - Paratransit Planning										
DIRECT LABOR	\$4,000.00	\$500.00							\$500.00	\$5,000.00
FRINGE BENEFITS	\$2,796.00	\$349.50							\$349.50	\$3,495.00
INDIRECT EXPENSES	\$2,652.00	\$331.50							\$331.50	\$3,315.00
DIRECT EXPENSES	\$800.00	\$100.00							\$100.00	\$1,000.00
CONSULTANT EXPENSES										\$0.00
										\$12,810.00
674.2 - Transit Planning										
DIRECT LABOR			\$16,800.00	\$2,100.00					\$2,100.00	\$21,000.00
FRINGE BENEFITS			\$11,743.20	\$1,467.90					\$1,467.90	\$14,679.00
INDIRECT EXPENSES			\$11,138.40	\$1,392.30					\$1,392.30	\$13,923.00
DIRECT EXPENSES			\$17,918.40	\$2,239.80					\$2,239.80	\$22,398.00
CONSULTANT EXPENSES										\$0.00
										\$72,000.00
674.3 - Consolidated Transit Planning										
DIRECT LABOR	\$12,800.00	\$1,600.00							\$1,600.00	\$16,000.00
FRINGE BENEFITS	\$8,947.20	\$1,118.40							\$1,118.40	\$11,184.00
INDIRECT EXPENSES	\$8,486.40	\$1,060.80							\$1,060.80	\$10,608.00
DIRECT EXPENSES	\$7,200.00	\$900.00							\$900.00	\$9,000.00
CONSULTANT EXPENSES	\$20,000.00	\$2,500.00							\$2,500.00	\$25,000.00
										\$71,792.00

FY2015
FINANCIAL RESPONSIBILITY BY COST CATEGORY

	CPG - FED	CPG - STATE	FTA - FED	FTA - CITY	CMAQ	WESTCO	OPWC	CLEAN OHIO	LOCAL	TOTAL
682.1 - OPWC District 11 Infrastructure Support										
DIRECT LABOR							\$6,000.00			\$6,000.00
FRINGE BENEFITS							\$4,194.00			\$4,194.00
INDIRECT EXPENSES							\$3,978.00			\$3,978.00
DIRECT EXPENSES							\$50,828.00			\$50,828.00
CONSULTANT EXPENSES										\$0.00
										\$65,000.00
682.2 - WESTCO Port Authority Rail Freight Administration										
DIRECT LABOR						\$35,000.00				\$35,000.00
FRINGE BENEFITS						\$24,465.00				\$24,465.00
INDIRECT EXPENSES						\$23,205.00				\$23,205.00
DIRECT EXPENSES						\$27,330.00				\$27,330.00
CONSULTANT EXPENSES										\$0.00
										\$110,000.00
682.3 - OPWC District 11 Clean Ohio Program										
DIRECT LABOR								\$2,000.00		\$2,000.00
FRINGE BENEFITS								\$1,398.00		\$1,398.00
INDIRECT EXPENSES								\$1,326.00		\$1,326.00
DIRECT EXPENSES								\$5,276.00		\$5,276.00
CONSULTANT EXPENSES										\$0.00
										\$10,000.00
697.1 - Public Involvement										
DIRECT LABOR	\$5,200.00	\$650.00							\$650.00	\$6,500.00
FRINGE BENEFITS	\$3,634.80	\$454.35							\$454.35	\$4,543.50
INDIRECT EXPENSES	\$3,447.60	\$430.95							\$430.95	\$4,309.50
DIRECT EXPENSES	\$16,456.00	\$2,057.00							\$2,057.00	\$20,570.00
CONSULTANT EXPENSES										\$0.00
										\$35,923.00
TOTAL FINANCIAL RESPOSIBILITY										
DIRECT LABOR	\$134,000.00	\$16,750.00	\$16,800.00	\$2,100.00	\$4,200.00	\$35,000.00	\$6,000.00	\$2,000.00	\$19,650.00	\$236,500.00
FRINGE BENEFITS	\$93,666.00	\$11,708.25	\$11,743.20	\$1,467.90	\$2,935.80	\$24,465.00	\$4,194.00	\$1,398.00	\$13,735.35	\$165,313.50
INDIRECT EXPENSES	\$88,842.00	\$11,105.25	\$11,138.40	\$1,392.30	\$2,784.60	\$23,205.00	\$3,978.00	\$1,326.00	\$13,027.95	\$156,799.50
DIRECT EXPENSES	\$117,256.00	\$14,657.00	\$17,918.40	\$2,239.80	\$30,579.60	\$27,330.00	\$50,828.00	\$5,276.00	\$22,007.20	\$288,092.00
CONSULTANT EXPENSES	\$45,134.40	\$5,641.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,641.80	\$56,418.00
TOTAL	\$478,898.40	\$59,862.30	\$57,600.00	\$7,200.00	\$40,500.00	\$110,000.00	\$65,000.00	\$10,000.00	\$74,062.30	\$903,123.00

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Account ID	Account Description	Account Type	Explanation
CASH			
1-1000-000	CASH - General	Cash	Current balance of unrestricted dollars - can be used for any purpose.
1-10010-110	CASH - OPWC	Cash	Current balance of Restricted dollars - can only be used for OPWC projects.
1-10010-220	CASH - CLEAN OHIO	Cash	Current balance of Restricted dollars - can only be used for Clean Ohio projects
1-10010-230	CASH - SR794 (W Blee Rd)	Cash	Current balance of Restricted dollars - can only be used for the SR794 project.
1-10010-240	CASH - MV CYCLING	Cash	Current balance of Restricted dollars - can only be used for the 2013 MV Cycling Summit
ACCOUNTS RECEIVABLES			
1-11000-000	A/R - General	Accounts Receivable	Outstanding MPO invoices billed to miscellaneous sources
1-11000-010	A/R - CPG / USDOT	Accounts Receivable	Outstanding MPO invoices billed to this Federal funding source
1-11000-011	A/R - CPG / ODOT	Accounts Receivable	Outstanding MPO invoices billed to this State funding source
1-11000-020	A/R - CMAQ	Accounts Receivable	Outstanding MPO invoices billed to this Federal funding source
1-11000-030	A/R - FTA5307	Accounts Receivable	Outstanding MPO invoices billed to this Federal funding source
1-11000-031	A/R - FTA5307 / ODOT	Accounts Receivable	Outstanding MPO invoices billed to this State / Local funding source
1-11000-040	A/R - ODOT Transit	Accounts Receivable	Outstanding MPO invoices billed to this Federal funding source
1-11000-050	A/R - NSBG (Byways)	Accounts Receivable	Outstanding MPO invoices billed to this Federal funding source
1-11000-051	A/R - NSBG / ONRA / ODOT	Accounts Receivable	Outstanding MPO invoices billed to this Federal / State funding source
1-11000-052	A/R - NSBG / ONRA / Local	Accounts Receivable	Outstanding MPO invoices billed to this Local funding source
1-11000-060	A/R - SPR US68 / USDOT	Accounts Receivable	Outstanding MPO invoices billed to this Federal funding source
1-11000-061	A/R - SPR US68 / ODOT	Accounts Receivable	Outstanding MPO invoices billed to this State funding source
1-11000-070	A/R - STP / USDOT	Accounts Receivable	Outstanding MPO invoices billed to this Federal funding source
1-11000-071	A/R - STP / ODOT	Accounts Receivable	Outstanding MPO invoices billed to this State funding source
1-11000-110	A/R - OPWC	Accounts Receivable	Outstanding MPO invoices billed to this State funding source
1-11000-120	A/R - JOB READY SITE	Accounts Receivable	Outstanding MPO invoices billed to this State funding source
1-11000-210	A/R - WESTCO	Accounts Receivable	Outstanding MPO invoices billed to this Local funding source
1-11000-220	A/R - CLEAN OHIO	Accounts Receivable	Outstanding MPO invoices billed to this Local funding source
1-11000-230	A/R - SR794 (W Blee Rd)	Accounts Receivable	Outstanding MPO invoices billed to this Local funding source
1-11000-300	A/R - LOCAL MATCH	Accounts Receivable	Annual local matching MPO invoices billed to various Local funding sources
1-11000-310	A/R - CLARK CO ENGINEER	Accounts Receivable	Annual local matching MPO invoices billed to this Local funding source
1-11000-320	A/R - CITY SPRINGFIELD	Accounts Receivable	Annual local matching MPO invoices billed to this Local funding source
1-11000-330	A/R - CITY NEW CARLISLE	Accounts Receivable	Annual local matching MPO invoices billed to this Local funding source
1-11000-340	A/R - TOWNSHIP ASSOCIATION	Accounts Receivable	Annual local matching MPO invoices billed to this Local funding source
1-11006-000	A/R - INDIRECT COST RECOVERY	Accounts Receivable	Previous years' audit adjustment to Indirect Costs
1-11007-000	A/R - FRINGE BENEFIT RECOVERY	Accounts Receivable	Previous years' audit adjustment to Fringe Benefits
OFFICE-RELATED ASSETS			
1-12000-000	INVENTORY - Office Supplies	Inventory	Non-project related office supplies to be used in everyday operations
1-12100-000	PREPAID Expenses	Prepaid assets	Expenses prepaid but not yet recognized as such on the income statement
1-12200-000	DFE - Accounts Payable	Other Current Assets	Accrued unpaid accounts payable AND not yet expensed
1-13000-000	PROPERTY - Equip / Furn	Fixed Assets	Total current amount accumulated office assets. Balance to be transferred & account closed.
1-13001-000	PROPERTY - Accum. Deprec.	Accum. Depreciation	Total depreciation against current office assets. Balance to be transferred & account closed.
1-14000-000	OFFICE EQUIPMENT (General)	Fixed Assets	Total current amount of accumulated office equipment for general purpose use
1-14001-000	OFFICE EQUIPMENT - Accum. Deprec.	Accum. Depreciation	Total depreciation expensed against current & general-purpose use office equipment
1-15000-000	OFFICE FURNITURE (General)	Fixed Assets	Total current amount of accumulated office furniture for general purpose use
1-15001-000	OFFICE FURNITURE - Accum. Deprec.	Accum. Depreciation	Total depreciation expensed against current & general-purpose use office furniture
1-16000-000	PROJECT EQUIPMENT	Fixed Assets	Total current amount of accumulated equipment purchased for Specific projects
1-16001-000	PROJECT EQUIPMENT - Accum Deprec	Accum. Depreciation	Total depreciation expensed against current & specific project-related equipment

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Account ID	Account Description	Account Type	Explanation
LIABILITIES - DEFERRED			
2-20000-010	DFR - CPG / USDOT	Other Current Liabilities	Federal funding carried over from last year or yet to be recognized
2-20000-011	DFR - CPG / ODOT	Other Current Liabilities	State funding carried over from last year or yet to be recognized
2-20000-020	DFR - CMAQ	Other Current Liabilities	Federal funding carried over from last year or yet to be recognized
2-20000-030	DFR - FTA5307	Other Current Liabilities	Federal funding carried over from last year or yet to be recognized
2-20000-031	DFR - FTA5307 / ODOT	Other Current Liabilities	State funding carried over from last year or yet to be recognized
2-20000-050	DFR - NSBG (Byways)	Other Current Liabilities	Federal funding carried over from last year or yet to be recognized
2-20000-051	DFR - NSBG / ONRA / ODOT	Other Current Liabilities	State funding carried over from last year or yet to be recognized
2-20000-052	DFR - NSBG / ONRA / Local	Other Current Liabilities	Local funding carried over from last year or yet to be recognized
2-20000-060	DFR - SPR US68 / USDOT	Other Current Liabilities	Federal funding carried over from last year or yet to be recognized
2-20000-061	DFR - SPR US68 / ODOT	Other Current Liabilities	State funding carried over from last year or yet to be recognized
2-20000-110	DFR - OPWC	Other Current Liabilities	State funding received in previous years AND yet to be recognized
2-20000-210	DFR - WESTCO	Other Current Liabilities	Local funding Match that has been received AND yet to be recognized
2-20000-220	DFR - CLEAN OHIO	Other Current Liabilities	Local funding received in previous years AND yet to be recognized
2-20000-230	DFR - SR794 (W Blee Rd)	Other Current Liabilities	Local funding received in previous years AND yet to be recognized
2-20000-310	DFR - CLARK CO ENGINEER	Other Current Liabilities	Local funding Match that has been received AND yet to be recognized
2-20000-300	DFR - LOCAL MATCH	Other Current Liabilities	Local funding Matches that have been received AND yet to be recognized
2-20000-320	DFR - CITY SPRINGFIELD	Other Current Liabilities	Local funding Match that has been received AND yet to be recognized
2-20000-330	DFR - CITY NEW CARLISLE	Other Current Liabilities	Local funding Match that has been received AND yet to be recognized
2-20000-340	DFR - TOWNSHIP ASSOCIATION	Other Current Liabilities	Local funding Match that has been received AND yet to be recognized
2-20100-000	DFR - OTHER	Other Current Liabilities	Miscellaneous funding carried over from last year or yet to be recognized
LIABILITIES			
2-21000-000	ACCOUNTS PAYABLE	Accounts Payable	Accrued expenses yet to be paid
2-22000-000	SALARIES PAYABLE	Other Current Liabilities	Accrued current salaries owed to employees
2-23000-000	VACATION - PAYABLE (Current)	Other Current Liabilities	Accrued current year vacation for employees
2-23100-000	VACATION - ACCRUED (Previous)	Other Current Liabilities	Accrued employee vacation from Previous years
2-24000-000	SICK LEAVE - PAYABLE (Current)	Other Current Liabilities	Accrued current year sick time for employees
2-24100-000	SICK LEAVE - ACCRUED (Previous)	Other Current Liabilities	Accrued employee sick time from Previous years
2-25006-000	INDIRECT COST PAYABLE	Accounts Payable	Previous years' audit adjustment to Indirect Costs
2-25007-000	FRINGE BENEFIT PAYABLE	Accounts Payable	Previous years' audit adjustment to Fringe Benefits
2-29000-000	LONG TERM OBLIGATIONS	Long Term Liabilities	Previously accrued vacation and/or sick time. Balance to be transferred & account closed.
NET ASSETS			
3-30000-000	CLEARING / Adjustment	Equity - can be closed	Account used to record changes between FY07 ending balances and FY08 beginning balances
3-31000-000	GENERAL FUND BALANCE	Equity - doesn't close	Retained Earnings type account recording prior years' cumulative changes in net assets
3-32000-000	NET REVENUE / EXPENSES	Equity - closed annually	Net of revenues less expenditures from current year operations

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Account ID	Account Description	Account Type	Explanation
PROGRAM REVENUES			
4-42100-010	PR - CPG / USDOT	Revenue	Current fiscal year revenue from and billings to this Federal funding source
4-42100-011	PR - CPG / ODOT	Revenue	Current fiscal year revenue from and billings to this State funding source
4-42100-020	PR - CMAQ	Revenue	Current fiscal year revenue from and billings to this Federal funding source
4-42100-030	PR - FTA5307	Revenue	Current fiscal year revenue from and billings to this Federal funding source
4-42100-031	PR - FTA5307 / OTHER	Revenue	Current fiscal year revenue from and billings to this State funding source
4-42100-040	PR - ODOT Transit	Revenue	Current fiscal year revenue from and billings to this Federal funding source
4-42100-050	PR - NSBG Byways	Revenue	Current fiscal year revenue from and billings to this Federal funding source
4-42100-051	PR - NSBG / ONRA / ODOT	Revenue	Current fiscal year revenue from and billings to this State funding source
4-42100-052	PR - NSBG / ONRA / Local	Revenue	Current fiscal year revenue from and billings to this Local funding source
4-42100-070	PR - STP / USDOT	Revenue	Current fiscal year revenue from and billings to this Federal funding source
4-42100-071	PR - STP / ODOT	Revenue	Current fiscal year revenue from and billings to this State funding source
4-42100-110	PR - OPWC	Revenue	Current fiscal year revenue from and billings to this State funding source
4-42100-120	PR - JOB READY SITE	Revenue	Current fiscal year revenue from and billings to this State funding source
4-42100-210	PR - WESTCO	Revenue	Current fiscal year revenue from and billings to this Local funding source
4-42100-220	PR - CLEAN OHIO	Revenue	Current fiscal year revenue from and billings to this Local funding source
4-42100-230	PR - SR794 (W Blee Rd)	Revenue	Current fiscal year revenue from and billings to this Local funding source
4-42100-300	PR - LOCAL MATCH	Revenue	Local funding received and yet to be recognized but will be during the fiscal year
4-42100-310	PR - CLARK CO ENGINEER	Revenue	Local funding received and yet to be recognized but will be during the fiscal year
4-42100-320	PR - CITY SPRINGFIELD	Revenue	Local funding received and yet to be recognized but will be during the fiscal year
4-42100-330	PR - CITY NEW CARLISLE	Revenue	Local funding received and yet to be recognized but will be during the fiscal year
4-42100-340	PR - TOWNSHIP ASSOCIATION	Revenue	Local funding received and yet to be recognized but will be during the fiscal year
4-42200-000	PR - OTHER Revenues	Revenue	Miscellaneous revenue from other sources
4-45001-010	AUDIT OFFSETS - CPG / USDOT	Revenue	Additional revenues (or credits) from this Federal funding source due to audit results
4-45001-011	AUDIT OFFSETS - CPG / ODOT	Revenue	Additional revenues (or credits) from this State funding source due to audit results
4-45001-020	AUDIT OFFSETS - CMAQ	Revenue	Additional revenues (or credits) from this Federal funding source due to audit results
4-45006-000	INDIRECT COST REVENUE	Revenue	Recovery of previous years' audit adjustment to Indirect Costs
4-45007-000	FRINGE BENEFIT REVENUE	Revenue	Recovery of previous years' audit adjustment to Fringe Benefits
DIRECT Expenses			
5-74101-000	DIRECT LABOR WAGES	Expenses	Direct labor wages charged to specific projects
5-74140-000	TRAVEL	Expenses	Project specific travel expenses including mileage, meals, airfare, parking
5-74140-001	TRAINING	Expenses	Project needed training & education including conference registrations
5-74200-000	OFFICE SUPPLIES	Expenses	Office supplies used for specific projects
5-74200-002	COPIES & COPYING	Expenses	Copy costs for project specific materials
5-74200-003	POSTAGE & DELIVERY	Expenses	Project specific mailings and delivery costs
5-74200-004	MAPS & REFERENCE MATERIAL	Expenses	Maps and reference materials used or needed for specific projects
5-74210-000	PROJECT EQUIPMENT	Expenses	Equipment bought for others use with specific projects < \$500
5-74211-000	PROJECT FURNITURE	Expenses	Furnishings bought for others use with specific projects < \$500
5-74230-000	ADVERTISING	Expenses	Advertising related to specific projects e.g. SCAT or Ozone Action days
5-74230-001	PRINTING SERVICES	Expenses	Printing of project specific materials by outside vendors
5-74310-000	PRO SERVICES - AUDIT	Expenses	Annual independent audit and state charged audit costs. Eligible for reimbursement.
5-74403-000	CONTRACT SERVICES	Expenses	Contract services including consultants hired for specific projects
5-74403-001	SOFTWARE & TECH SUPPORT	Expenses	Software & tech support used to complete & support projects
5-74900-000	PROJECT OTHER Expenses	Expenses	Miscellaneous project related expenses
5-74900-001	CMAQ OTHER Expenses	Expenses	Non-advertising expenses related to use of CMAQ funds e.g. reimburse APA days
5-74900-002	COMMUNICATION Services	Expenses	Project specific communication costs
5-74900-003	DUES & SUBSCRIPTIONS	Expenses	Required dues and subscriptions in support of specific projects
5-74904-000	RENTALS	Expenses	Renting equipment or space for specific projects

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Account ID	Account Description	Account Type	Explanation
INDIRECT Expenses			
6-74102-000	ADMINISTRATIVE WAGES	Expenses	Indirect labor wages for completing administrative tasks
6-74103-000	TECHNICAL WAGES	Expenses	Indirect labor wages for furthering technical knowledge & expertise
6-74104-000	CLERICAL WAGES	Expenses	Indirect labor wages for secretarial support
6-74105-000	BOOKKEEPING WAGES	Expenses	Indirect labor wages for accounting / bookkeeping support
6-74140-000	TRAVEL	Expenses	Non-project related travel expenses including mileage, meals, airfare, parking
6-74140-001	TRAINING	Expenses	General knowledge training & education including conference registrations
6-74200-000	OFFICE SUPPLIES	Expenses	General office supplies used during the current fiscal year
6-74200-002	COPIES & COPYING	Expenses	General office copy & copying costs
6-74200-003	POSTAGE & DELIVERY	Expenses	General office postage and delivery costs including meter rental
6-74200-004	MAPS & REFERENCE MATERIAL	Expenses	Non-project related maps and reference materials used within the office
6-74210-000	SMALL OFFICE EQUIPMENT	Expenses	Small, general office equipment which can be expensed and not depreciated < \$ 100
6-74211-000	SMALL OFFICE FURNITURE	Expenses	Small, general office furniture which can be expensed and not depreciated < \$ 100
6-74230-000	ADVERTISING	Expenses	Advertising related to general office services and employment
6-74230-001	PRINTING SERVICES	Expenses	Printing of general office materials
6-74310-000	PRO SERVICES - AUDIT	Expenses	Annual independent audit and state charged audit costs. ELIGIBLE for reimbursement.
6-74401-000	CONTRACT SERVICES	Expenses	Contract services hired to support general office functions
6-74401-001	SOFTWARE & TECH SUPPORT	Expenses	Software & tech support for general office needs
6-74900-000	MISC. OTHER Expenses	Expenses	Miscellaneous general office expenses
6-74900-001	INSURANCE	Expenses	CORSA general liability insurance including professional, property & employment
6-74900-002	COMMUNICATION Services	Expenses	General office communication costs
6-74900-003	DUES & SUBSCRIPTIONS	Expenses	Non-project related dues and subscriptions
6-74904-000	RENTALS	Expenses	Renting equipment for general office use
6-74904-001	OFFICE RENT	Expenses	Rent paid to county for TCC office space
6-75000-000	DEPRECIATION (General)	Expenses	Current fiscal year depreciation of General non-project related assets
6-75006-000	INDIRECT COSTS ALLOCATED	Expenses	Expensing of previous years' audit adjustment to Indirect Costs
FRINGE BENEFIT Expenses			
7-74106-000	VACATION WAGES	Expenses	Vacation wages paid during the current fiscal year
7-74107-000	HOLIDAY WAGES	Expenses	Holiday wages paid during the current fiscal year
7-74108-000	SICK LEAVE WAGES	Expenses	Sick leave wages paid during the current fiscal year
7-74109-000	MISCELLANEOUS WAGES	Expenses	Adjustments or changes to wages paid during the current fiscal year
7-74110-000	PERS	Expenses	Current fiscal year MPO contributions to employee retirement program
7-74111-000	WORKER'S COMP	Expenses	Current fiscal year MPO payment of worker's compensation premiums
7-74112-000	UNEMPLOYMENT COMP	Expenses	Current fiscal year MPO payments towards employee unemployment comp.
7-74113-000	MEDICARE	Expenses	Current fiscal year MPO contributions to employee Medicare coverage
7-74120-000	DENTAL INSURANCE	Expenses	Current fiscal year MPO payments towards employee dental insurance
7-74121-000	LIFE INSURANCE	Expenses	Current fiscal year MPO payments towards employee life insurance
7-74122-000	HEALTH INSURANCE	Expenses	Current fiscal year MPO payments towards employee health insurance
7-74130-000	CONTINUING EDUCATION	Expenses	Current fiscal year repayment of approved employee continuing education
7-74135-000	RETIREMENT PAYOUT	Expenses	Payout of previous years' accrued vacation and sick leave to a retiree
7-74145-000	OTHER EMPLOYEE Expenses	Expenses	Current fiscal year's miscellaneous employee expenses
7-75007-000	FRINGE BENEFITS ALLOCATED	Expenses	Expensing of previous years' audit adjustment to Fringe Benefits

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Account ID	Account Description	Account Type	Explanation
MISCELLANEOUS Expenses			
8-74101-000	WAGES (Accrued) Expenses	Expenses	End of month wages accrued before paid in the next month. Entry reversed next month.
8-74106-000	VACATION (Net) Expense	Expenses	Net vacation expensed for the current FY. Vacation Payable minus Vacation Wages.
8-74108-000	SICK LEAVE (Net) Expense	Expenses	Net sick leave expensed for the current FY. Sick Leave Payable minus Sick Leave Wages.
8-74310-000	PRO SERVICES - AUDIT	Expenses	Annual independent audit and state charged audit costs. NOT eligible for reimbursement.
8-74310-001	PRO SERVICES - LEGAL	Expenses	Legal services performed on the behalf of the MPO. NOT eligible for reimbursement.
8-74953-000	INTEREST EXPENSE	Expenses	Late fees and interest assessed against the MPO
8-75000-000	DEPRECIATION (Project)	Expenses	Current fiscal year depreciation of Restricted project-specific assets
8-75000-001	DEPRECIATION (Property)	Expenses	Current fiscal year depreciation of pre FY08 Property - Equip. / Furn. assets
8-75002-000	LOSS DISPOSAL ASSETS	Expenses	Loss on disposal of assets from difference between cost of asset and accumulated depreciation.
8-75006-000	INDIRECT COSTS ALLOCATED	Expenses	# 1 Indirect costs calculated using CAP provisional rate and allocated to others. Debit balance.
8-75006-001	INDIRECT RECOVERED - CPG	Expenses	# 1 Indirect costs allocated & recovered from CPG funding using CAP provisional rate. Credit balance.
8-75006-002	INDIRECT RECOVERED - Others	Expenses	# 1 Indirect costs allocated & recovered from other funding using CAP provisional rate. Credit balance.
8-75006-003	INDIRECT RECOVERED - TCC	Expenses	# 1 Portion of indirect costs allocated assigned to TCC using CAP provisional rate. Credit balance.
8-75007-000	FRINGE BENEFITS ALLOCATED	Expenses	# 2 Fringe benefits calculated using CAP provisional rate & allocated to others. Debit balance.
8-75007-001	FRINGES RECOVERED - CPG	Expenses	# 2 Fringe benefits allocated & recovered from CPG funding using CAP provisional rate. Credit balance.
8-75007-002	FRINGES RECOVERED - Others	Expenses	# 2 Fringe benefits allocated & recovered from other funding using CAP provisional rate. Credit balance.
8-75007-003	FRINGES RECOVERED - TCC	Expenses	# 2 Portion of fringe benefits allocated assigned to TCC using CAP provisional rate. Credit balance.
8-75007-004	FRINGES RECOVERED - Indirect	Expenses	# 2 Portion of fringe benefits allocated assigned against Indirect wages using CAP provisional rate.

Note - # 1 Indirect Costs : Zero sum entry used to add these costs to job costing reports and to summarize this estimated provisional calculation for audit purposes.

Note - # 2 Fringe Benefit Costs : Zero sum entry used to add these costs to job costing reports and to summarize this estimated provisional calculation for audit purposes.

SFY2015 Organizational Chart

