



243 High Street Room 026  
Morgantown, WV 26505  
(304) 291-9571  
[www.plantgether.org](http://www.plantgether.org)

### **Agenda**

Policy Board  
By WEBEX  
Morgantown WV  
January 21, 2021  
6 PM

1. Call To Order
2. Election of Officers
3. Public Comment
4. Approval of Minutes
5. Committee Reports
  - a. Citizens Advisory Committee
  - b. Finance Committee
  - c. Executive Directors Report
  - d. Correspondence-Letter on Harmony Grove Interchange
6. TIP Amendments
7. Acceptance of Audit
8. First Review of the Draft FY 2021-2022 UPWP
9. Other Business
10. Executive Session-per WV 6-9A-4-2a Personnel matters Executive Director's Review (if needed)
11. Meeting Adjournment



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### Memorandum

**Date:** January 14, 2021  
**To:** Policy Board Members  
**From:** Bill Austin, AICP  
**Subject:** January 21 Meeting Agenda Items

This memorandum is to inform you of the action items for the January 21, 2021 Policy Board Meeting to be held by Webex at 6 PM. A link to connect to the meeting was included in the agenda transmittal email.

**-Election of Officers-**The Officer nominating committee consisting of Commissioner Bloom, Mr. Kelly and Mr. Bruffy appointed by Chairman Statler has made the following recommendations. Chairman-Commissioner Bloom, Vice-Chairman-Mr. Justice, Treasurer-Mayor Lewis. In the past the Policy Board has pretty consistently nominated the Vice Chairman to succeed the Chairman the following year. Commissioner Bloom was the Vice Chairman in 2020.

**-Proposed TIP Amendments-**The West Virginia Department of Transportation Division of Highways and Mountain Line Transit have proposed the following Transportation Improvement Program amendments:

#### **West Virginia Department of Transportation Division of Highways**

##### **TIP Amendments**

##### **FY 2020**

##### **DELETE**

**DECKERS CREEK LANDSLIDE REPAIR - IMPROVE I/S & WIDEN** -Project Number U331DECKE600- Total Cost \$45,000, Federal Funds \$36,000 (superseded by DECKERS CREEK TRAIL UNDERCUT REPAIR, State ID U331DECKE300, Federal ID NRT2012686D)

##### **ADD**

**FY20 MMMMPO - HWY PLANNING & RESEARCH** – Project Number T699SPR2108 – Total Cost \$350,000, Federal Funds \$280,000

**FY 2021**

**ADD**

**VAN VOORHIS RD WIDENING** - Right of Way- WIDEN, IMPROVE DRAINAGE, ADD SIDEWALKS - Project Number U331059000000 -CR 059-BMP 0 for 0.94 Miles Total Cost \$5,000,000, Federal Funds \$4,000,000.

**Administrative Adjustments**

The MPO is processing the following Administrative Adjust as requested by the WV DOH:

Update the Federal project number of the Westover Bridge project (construction phase) as STP0792205DTC and change its funding source to all Federal funds.

Update the Federal project number of the Van Voorhis Rd Widening project (construction phase) as STP0059010DTC and change its funding source to all Federal funds.

The proposed TIP Amendments are part of an ongoing effort by the Division of Highways and the MPO to make sure that both the Transportation Improvement Program (TIP) and the State Transportation Improvement Program (STIP) are synchronized. The State is also making an effort to standardize the items included in TIP across the State. The deletion of the Decker's Creek Landslide project recognizes that this project has been included in a larger project the Deckers Creek Trail Undercut Project as noted above. The State did not request the deletion of the Deckers Creek Landslide project at the time they requested that the Deckers Creek Undercut project be added to the TIP. The proposed TIP Amendment is to clarify this question.

The Highway Planning and Research Project is to add the MMMPO's budget to our TIP. Under Federal regulations the inclusion of our budget in the TIP is optional. WVDOH is seeking to standardize the TIPs across the state by having all MPOs include their budgets in their TIP.

The Van Voorhis Road Right of Way project is an expansion of the budget for this project to include drainage improvements and the extension of sidewalk on one side of the road the length of the project (Burroughs Street to West Run). These additions to the project are in agreement with the public comments received by the Division of Highways in the recently completed environmental assessment process.

The Transportation Technical Advisory Committee and the Citizens Advisory Committee have both reviewed these amendments and unanimously recommended that the Policy Board adopt the TIP Amendments as presented. **It is respectfully requested that the Policy Board approve the TIP Amendments. The Administrative adjustments shown above are informational under the MPO's Administrative Adjustments Policy and do not require action.**

**-Acceptance of Audit-**Please find enclosed with the Agenda packet the draft audit for FY 2019-2020. The auditor had no findings concerning the MPO's operations. It is respectfully requested that the Policy Board accept this document.

**-First Review of the Draft FY 2021-22 UPWP-**Please find included a draft UPWP for the period 2021-2022 for the Policy Boards review in January. The primary items on the UPWP are a request for \$200,000 (80% Federal, 10% State, 10% Local) in additional funding for the Metropolitan Transportation Plan Update, a 2.75% cost of living increase for MPO staff, and two work items for Mountain Line Transit. The work items for Mountain Line are a review of selected intersections where Mountain Line vehicles have to make left turns to

identify any operational improvements that could facilitate the movement and improve safety, and a review of Mountain Line data to identifying heavily utilized locations heavily used by Mountain Line passengers that could use sidewalk and or bus shelter improvements. **This item will be brought to the Policy Board for adoption in March.**



POLICY BOARD MEETING

November 19, 2020

This meeting was held virtually on

<https://cityofmorgantown.my.webex.com/meet/cityofmorgantown>

**Members Present:**

Chair-Joe Statler, Vice-chair Commissioner Tom Bloom, Treasure-Mayor Patricia Lewis, Recorder Steven Blinco-Star City, Dave Bruffy-Mountain Line, Brian Carr-WV DOH, Councilman Bill Kawecki-Morgantown, Mike Kelly-Board of Education, Councilperson Jennifer Selin, Commissioner Sean Sikora-Monongalia County

**MMMPO Director:** Bill Austin, AICP

**Others Present:** Jessica Shuey, Christiaan Abildso, Stuart Adkins, Jason Fauber, Jing Zhang

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**1. Call to Order**

Mr. Austin noted that due to the COVID-19 pandemic, the Policy Board meeting was held as a teleconference. The phone number and web address to access the teleconference were publicized.

With a quorum present, Chairman Statler called the meeting of the Policy Board to order at 6:00 PM.

**2. Public Comments**

No public comments.

**3. Approval of Minutes**

Chairman Statler noted that the minutes of the last meeting were included in the agenda packet. Mr. Kelly moved to approve the minutes as presented; this motion was seconded by Recorder Blinco. With no further discussion, the motion was approved.

**4. Committee Report**

*a. Citizens Advisory Committee*

Mr. Christiaan Abildso, the Chairman of Citizens Advisory Committee, noted that the committee reviewed and recommended approval of the TIP amendments. The committee supports the proposed joint effort to update the MMMPO's Metropolitan Transportation Plan and comprehensive plans for local municipalities.

*b. Finance Committee*

Treasurer Mayor Lewis read the financial statement prepared by Mayor Lewis as the following:

-- Beginning balance in October \$23,653.52 with expenditures of \$ 33,556.97 and two deposit of \$ 39,696.73, leaving a balance of \$ 29,793.28 at the beginning of November.

Councilperson Selin moved to accept the Finance Report as presented; this move was seconded by Councilman Kawecki. With no discussion, the motion unanimously passed.

*c. Director Report*

Mr. Austin noted that MMMPO staff is developing a Request for Qualification (RFQ) for the upcoming Metropolitan Transportation Plan update and comprehensive plan updates. Mr. Austin noted that new members representing Westover and Monongalia County have recently joined the Transportation Technical Advisory Committee (TTAC) and Citizens Advisory Committee (CAC). He expressed his appreciation for the members participation in the process. Mr. Austin noted that the MMMPO will have the audit report ready for review in the January Meeting.

Mr. Austin noted that the Chairman will need to appoint an MMMPO Officer recommendation Committee to nominate officers for the upcoming year. Mr. Austin noted that he will circulate Executive Director evaluation form to the board members in early December.

**5. TIP Amendments**

Mr. Austin noted that the WVDOH has proposed two Transportation Improvement Program (TIP) amendments. The two amendments will delete the two projects on Van Voorhis Rd which were incorrectly programmed to address the portion of Van Voorhis from West Run to Bakers Ridge Road. Mr. Austin noted that the WVDOH did not request the removal of these projects at the time they programmed the correct segment from West Run to Burroughs Street.

Councilperson Selin moved to amend the TIP by deleting the two projects as described by the Executive Director. With no discussion, the motion unanimously passed.

**6. Authorization to renew Line of Credit**

Mr. Austin noted that the MMMPO has had a \$30,000 line of credit with United Bank for the last two years. The line of credit has been used twice borrowing a total of \$30,000 since it was established. These funds were used to allow the MMMPO to payoff consultant fees as well as to guarantee that the MMMPO could meet payroll when reimbursements ran late. The MMMPO paid off the line of credit in a timely fashion paying \$752 in interest over a period of several months. It is respectfully requested that the Policy Board authorize the MMMPO Executive Director to renew the line of credit with United Bank.

Mr. Kelly moved to authorize the MMMPO Executive Director to renew the line of credit with United Bank; this motion was seconded by Councilperson Selin. With no discussion, the motion unanimously passed.

**7. Authorization to release RFQ for MTP Update/Comp Plan RFQ**

Mr. Austin noted that the MMMPO last performed a comprehensive update of the Metropolitan Transportation Plan (MTP) in 2013. Since State Law requires that comprehensive plans be updated every 10 years Monongalia County and the County's municipalities are required to update their Comprehensive plans in the very near future, MMMPO staff has proposed that the County and the County's municipalities join together to achieve greater economies of scale for the Metropolitan Transportation Plan (MTP) Update and the required comprehensive plan updates. The primary cost savings would be to

utilize a unified public involvement process that would tie together the development of the MTP and each individual municipality's comprehensive plans. This process would allow each jurisdiction to develop their own comprehensive plan while having those needs addressed in the MMMPO's urban area wide transportation plan.

Commented [JM1]: I don't think "wide" is needed in this sentence

Mr. Austin noted Star City, Westover, Granville, Monongalia County and the City of Morgantown have all expressed a strong interest in participating in this process. We have asked staff from each entity to name a person to participate in the consultant selection process.

Mr. Austin noted in the agenda package attachment is a summary of the items to be included in the RFQ for consultant(s) to perform the proposed Comprehensive Plan and Metropolitan Transportation Plan update. In reviewing the time needed to accomplish the update of the transportation plan by MMMPO deadline of June 2022; MMMPO Staff is recommending the finalized RFQ be released in late November or early December to allow the selection of a consultant at the January Policy Board meeting.

Councilperson Selin moved to authorize the release of the RFQ after review by the Consultant Selection Committee in late November or early December; this motion was seconded by Commissioner Bloom. With no discussion, the motion unanimously passed.

#### 8. Adoption of Meeting Calendar for FY 2021-2022

The TTAC and the CAC have recommended approval of the calendar to the Policy Board. Councilman Kawecki moved to adopt the meeting calendar for FY 2021-2022 as presented; the move was seconded by Mr. Bruffy. With no discussion, the motion unanimously passed.

#### 9. Request for additional work items for the FY 2021-2022 UPWP

Mr. Austin noted that MMMPO staff will be preparing a draft UPWP for the period 2021- 2022 for the Policy Boards review in January. It is respectfully requested that the Policy Board provide MMMPO staff with input on any work items in addition to the Comp Plan/MTP update you would like to see performed in the upcoming year.

Mr. Austin noted that the TTAC has proposed that the MMMPO develop a pedestrian and bicycle count program as a part of MMMPO's annual traffic count routine in the UPWP. It is expected the program will specify the data collection methods and process, which could also be used by city staff and consultants.

Mr. Austin noted that MMMPO staff will be doing a traffic study of the Mineral Ave and WV 7 intersection this coming spring.

Mr. Bruffy noted the Mountain Line would like to request the MMMPO to perform a study to develop an inventory of intersections with tight left-hand-turning radius for Mountain Line buses. The study will help the Mountain Line make improvement at those locations when opportunity rises.

#### 10. Other Business

Councilperson Selin asked if the Greenbag Rd and US 19 intersection was included in the MMMPO's Greenbag Rd Study. The small turning radius makes it unsafe for commercial trucks. Commissioner Bloom agreed and noted that the intersection should be a high priority.

Mr. Carr noted that the DOH has conducted a study at the US 19 and Smithtown Rd, the intersection adjacent to the Greenbag Rd intersection. Mr. Carr noted the two intersections are closely related. The

Greenbag Rd intersection requires substantial improvement to solve the turning safety issue. Mr. Carr noted that he will reach out for any updated information on the intersection. Mr. Austin noted that the intersection is included in the MMMPO's Greenbag Rd Study. The upcoming MTP update provides an opportunity to prioritize the intersection for funding.

Councilperson Selin noted that she received comments from the community about reducing speed limits on neighborhood streets. Mr. Carr noted that it is primarily a city issue and a major challenge of reducing speed limit is enforcement. The speed bump is effective but not welcoming.

Chairman Statler noted that he appoints Commissioner Bloom as the Chairman of the Officer Selection Committee for the next year, and he appoints Mr. Kelly and Mr. Bruffy as the members of the committee.

### **11. Meeting Adjournment**

The meeting adjourned on 7:04 PM.



Morgantown - Mon County Trans. Planning Org.  
 Checking Account  
 As of December 31, 2020

1:36 PM  
 01/13/2021  
 Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>Centra-Checking (voucher checks)</b>							<b>8,811.87</b>	
Check	12/01/2020	5851	ICMA. Retirement Corp	Error by bookkeeping firm	√	Salary	-2,138.41	6,673.46
Deposit	12/10/2020		WVDOH	Deposit Sept and Oct reimbursement	√	PL Funds (Funds)	46,065.44	52,738.90
Check	12/14/2020	9291	Fringe Benefits Management Company		√	Salary	-1,028.36	51,710.54
Check	12/14/2020	9292	HDR Engineering	Transit Study	√	Consulting (Consulting Expense)	-9,362.11	42,348.43
Check	12/14/2020	9293	Public Employees Insurance Agency		√	Salary	-2,217.14	40,131.29
Check	12/14/2020	9294	Retiree Health Benefit Trust Fund		√	Salary	-480.00	39,651.29
Check	12/14/2020	9295	Service Plus		√	Professional Fees (Professional Fees)	-121.55	39,529.74
Check	12/14/2020	9296	United Bank	Renewal Fee	√	Line of Credit Payment	-150.00	39,379.74
Check	12/15/2020	5852	J. William B. Austin	Electronic Transfer	√	Salary	-2,270.16	37,109.58
Check	12/15/2020	5853	Jessica D. Shuey	Electronic Transfer	√	Salary	-1,150.09	35,959.49
Check	12/15/2020	5854	Jing Zhang	Electronic Transfer	√	Salary	-1,457.03	34,502.46
Check	12/15/2020	5855	ICMA. Retirement Corp		√	Salary	-2,138.41	32,364.05
Check	12/15/2020	941	IRS		√	Salary	-1,508.16	30,855.89
Check	12/28/2020	9297	Centra Bank - Mastercard	WEBEX etc.		Telephone (Telephone)	-36.00	30,819.89
Check	12/28/2020	9298	Encova Insurance	Workers Comp		Insurance (Insurance)	-242.00	30,577.89
Check	12/28/2020	5858	Jing Zhang	Electronic Transfer	√	Salary	-1,457.03	29,120.86
Check	12/30/2020	5856	J. William B. Austin	Electronic Transfer	√	Salary	-2,270.16	26,850.70
Check	12/30/2020	5857	Jessica D. Shuey	Electronic Transfer	√	Salary	-1,150.11	25,700.59
Check	12/30/2020	5859	ICMA. Retirement Corp			Salary	-2,138.41	23,562.18
Check	12/30/2020	941	IRS	Electronic Transfer		Salary	-1,508.14	22,054.04
Check	12/30/2020	123020	WV Dept of Tax and Revenue	Electronic Transfer		Salary	-592.00	21,462.04
<b>Total Centra-Checking (voucher checks)</b>							<b>21,462.04</b>	

TOTAL

# UNIFIED PLANNING WORK PROGRAM

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*DRAFT FISCAL YEAR 2021 – 2022*



**Adopted:**

**Amended:**

Monongalia County Courthouse  
243 High Street Room 026  
Morgantown, WV 26505  
(304) 291-9571 phone  
(304) 291-9573 fax

## INTRODUCTION

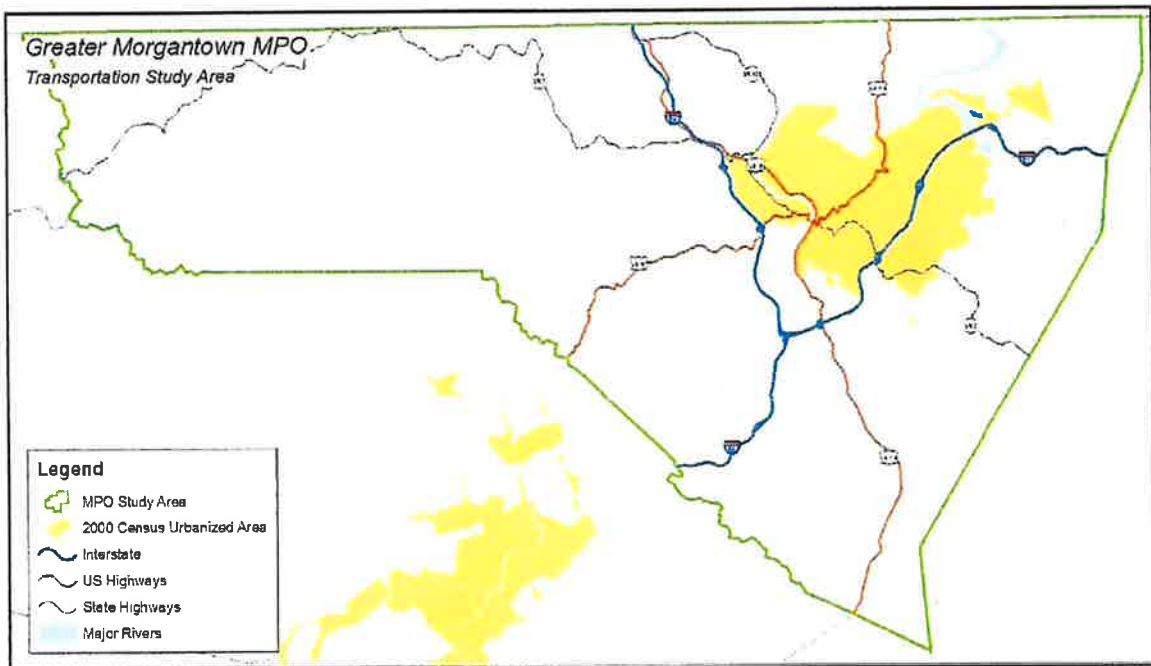
In accordance with Federal Regulations, this document outlines the budget for the Morgantown Monongalia MPO for Fiscal Year 2021-2022, which begins July 1, 2021. In addition to identifying the funding sources for work to be performed in the upcoming year, it also fulfills the requirement that the MPO provide a summary of the work the MPO has performed in the previous fiscal year.

## STUDY AREA

The Morgantown Monongalia MPO covers Monongalia County including the municipalities of Blacksville, Granville, Morgantown, Star City, and Westover.

The MPO's Policy Board includes representatives from:

1. Monongalia County (pays one half of any local match requirements) - three county commissioners
2. City of Morgantown (pays one half of any local match requirements) - three council members
3. City of Westover — one elected representative
4. Town of Star City — one elected representative
5. Town of Granville — one elected representative
6. Town of Blacksville — one representative
7. Mountain Line Transit Authority — one representative
8. Monongalia County Board of Education — one representative
9. West Virginia University — one representative
10. West Virginia Department of Transportation — MPO liaison



## **Accomplishments**

During Fiscal Year 2020-2021 the Morgantown Monongalia MPO staff worked with the West Virginia Department of Transportation and the area's local governments to improve transportation in the region. The MPO's efforts were focused on updating the transit element of the plan and the implementation of the area's 2045 Long Range Transportation Plan. Other tasks were limited due to the unforeseen impacts of the Corona Virus. Please find below a short description of these activities.

The primary focus of the MPO during the fiscal year was working with a consultant to update Mountain Line's short to medium term transit plan. In addition to the review of Mountain Line's existing services and the identification of the agency's future needs, MPO Staff worked with Mountain Line staff and representatives of the Morgantown Parking Authority and WVU to get an Accelerating Innovative Mobility grant to expand the study to include the identification of a unified fare/fee collection system that can work for the partner agencies. This effort was successful.

Other work performed by MPO Staff during FY 2020-2021, included:

Development of an RFQ for a consultant to update the area's Metropolitan Transportation Plan (MTP) to include an updated Regional Travel Demand Model, the inclusion of the recently completed Bicycle and Pedestrian Plan and Transit Study in the MTP, the development of local performance measures and revisions to the area's goals and objective and the fiscally constrained Plan. This work is to be conducted in conjunction with the update of the Comprehensive Plans for Granville, Monongalia County, City of Morgantown, Star City and the City of Westover. The consultant for this project will be selected and the project underway shortly.

Participation in the development of several Preliminary Investigation and Environmental Studies for three programmed projects. These projects were the the Van Voorhis Widening project, the Greenbag Road Widening project, and the Beechurst Avenue spot improvement project. This work included coordination with various stakeholders including Mountain Line Transit, WVU, and the various jurisdictions where the projects are located.

MPO Staff also worked to keep the University Avenue/Collins Ferry Road intersection improvement project and the WV 7/ SR 857 intersection project moving forward. Staff also worked to keep the MPO Policy Board informed of the construction process for the Mileground Widening project. Since both projects are in the right of way acquisition process, the MPO's ability to impact the project progress is limited.

In addition to project work MPO staff, performed several duties to maintain traffic related databases these databases include an annual traffic count program and an accident database. The 2019 traffic counts were taken in April and October to allow for the development of peak period factors. The accident database was updated using additional data available from the WVDOH. It should be noted that, due to the decline in traffic attributable to the COVID 19 pandemic, the MPO did not have traffic counts taken in 2020. To account for 2020 the MPO's database will be updated using counts taken by

WVDOH. Staff also initiated the creation of a subcommittee of the Technical Advisory Committee to advise staff on the creation of a bicycle and pedestrian count database.

The MPO has been working to implement the Regional Transportation Demand Management program. During FY 2014-2015 MPO staff, working with Mountain Lines Mobility Coordinator instituted a coordinated advertising campaign and a redefined incentive package for new van pools. The momentum from this effort continued in FY 2019-2020 when there were two ongoing vanpools. Since that time the initial funding for the program has been expended. MPO Staff successfully sought funding for the continuation of this initiative in FY 2020-21.

During FY 2020-2021 MPO Staff also assisted Monongalia County, and the City of Morgantown in evaluating the impact of ongoing development on the transportation network as new development is proposed. MPO Staff also provided significant assistance in the development of transportation and parking guidelines for the Monongalia County Subdivision ordinance.

MPO Staff continued work begun in 2013-2014 with the other MPO's across the State to develop an MPO Association to share best practices in transportation planning and to enhance coordination with WVDOH. The MPO Executive Director was the vice-chairman of the WVAMPO in 2020, and he worked to develop the program for the 2020 Conference. Unfortunately, the Conference was canceled due to the ongoing pandemic.

Operational initiatives undertaken during FY 2020-2021 included work to implement transportation performance measures as required by the FAST Act. With the addition of a part-time staff person shared with Monongalia County the MPO expanded its online presence to include several new platforms including Twitter, LinkedIn, a larger presence on Facebook and other social media. The presence of citizens at the MPO's Committee meetings grew with this effort. The new employee also worked to standardize the format of the MPO's letter head and other documents. Normal operations included MPO consideration of numerous TIP Amendments by the MPO's committees. MPO Staff also performed other normal administrative functions including financial management, staff technical support to the Pedestrian and Bicycle Board's, and other similar tasks.

## **FOCUS FOR FISCAL YEAR 2020-2021**

### **Local initiatives:**

Major initiatives to be under taken this year include:

During FY 2019-2020 the MPO developed an RFQ for the selection of a consultant to update the highway portion of the Metropolitan Transportation Plan during FY 2020-2021. The actual planning effort has been split between FY 2020-2021 and FY 2021-2022. The MTP Update is coordinated with the City of Morgantown's, Monongalia County's and other jurisdictions Comprehensive Plan Updates. This allows all of the Comprehensive Plans and the Transportation Plan to benefit from the same public involvement activities. The focus of the MTP update for the MPO will be updating the highway portion of the MTP and creating an opportunity for the public to comment on all aspects of the MTP including the recently completed Transit Plan and the Bicycle and Pedestrian Plan.

In response to a recommendation of the Transit Plan and a request by Mountain Line Transit MPO staff will investigate the potential for improving the operation, particularly left turns, of selected intersections along Mountain Line Transit's routes where Mountain Line vehicles need to make left turns. The potential improvements looked at may include physical improvements requiring construction and or operational improvements up to and including warrant analysis for the installation of signage or signals. Staff will also examine if the MPO can be of assistance in identifying locations for sidewalk and bus stop improvements to assist in optimizing access to Mountain Line routes for the physically impaired.

As recommended in the Metropolitan Transportation Plan, MPO Staff in FY 2020-21 investigated establishing an ongoing bicycle and pedestrian data collection program. Initial discussions of such a program indicate that collecting this data every two to three years at select locations will be adequate in the beginning of the program. These efforts will build on the recently completed Bicycle and Pedestrian Plan Update. Staff will finalize with the MPO's Committee's to determine the appropriate locations and time frame for these efforts.

During FY 2019-2020 the MPO hired a part-time employee to expand its public outreach efforts as identified in the MPO's Public Involvement Policy. This staff person is responsible for developing a newsletter to be issued at least quarterly, website maintenance, and the MPO's social media presence. These efforts will continue in the upcoming Fiscal Year.

### **Other tasks:**

The MPO will reinstitute the traffic count program once the travel situation becomes more reliable. The purpose of the program will be to update the annual traffic count database with counts taken for the MPO as well as counts taken by other local agencies. The first counts for this database were taken in April of 2011 and April 2012. This database provides the MPO with base data, which may be used to project the future growth of traffic, as well as to provide decision makers with complete information about the existing conditions in the area. This data will continue to be available to the public at large for

use in developing business plans and other marketing efforts, and to the area's municipalities so they may evaluate the impact of proposed new development in the area. The traffic counts will be of use to the MPO in assessing the Long Range Transportation Plans model, as well as in identifying areas where operational improvements to the road network may be needed. The information will also be useful to the Division of Highways when planning operational improvements to the area's transportation facilities.

MPO Staff will work to implement the process for monitoring and reporting on the impact of transportation decision-making in the TIP and the Metropolitan Transportation Plan on the safety and operational performance of the transportation system in accordance with the performance planning requirements of the FAST Act and MAP 21. MPO Staff will continue to provide ongoing administrative functions including scheduling and staff meetings, preparation of minutes and other arrangements for the MPO's standing committee meetings. Staff will continue preparation of Transportation Improvement Program amendments, preparation of the budget, performance of human resource functions and intergovernmental relations and public involvement activities. Staff will also continue to provide technical assistance to area municipalities as well as the Bike Board and the Pedestrian Board. Staff will also review the MPO's Public Involvement Policy and the MPO's Bylaws to determine the need for an update to the provisions of those documents. Staff will also continue to work with the statewide MPO Association on issues common to all of the state's MPOs.

## **BUDGET ITEMS BY MAJOR CATEGORY**

The Project codes used in this document refer to the work codes identified in the MPO's Prospectus.

### **II-A Continuing Transportation Planning Activities-Surveillance of Inventory Data**

**II-A-1 Traffic Counts-** MPO will reinstitute the annual traffic count program. The initial program included 58 locations counted in the spring of 2012. As of the 2014 counts the MPO had 74 count locations around the urbanized portion of the County. As of 2019 the number of counts was reduced to approximately 58 due to budgetary constraints. The data collected includes daily directional traffic volumes, peak period traffic volumes and vehicle classification counts at selected locations. These counts supplement traffic counts taken every three years in the area by the Division of Highways they will be used both as base data for traffic modeling efforts and as information for decision-makers as they consider the impact of proposed development in the area. These counts will be performed by a consultant team already on contract with the State of West Virginia to perform these services. The MPO will also seek to augment these counts by upgrading traffic count technology to have the capability to collect data on both bicycle and pedestrian travel at selected locations and corridors.

**II-A-4 Traffic Accidents-**MPO Staff will continue to collect, quantify and locate traffic accident data as it becomes available.

**II-A-10 Mapping-** The MPO is using ArcGIS to work with Monongalia County to share data. This work will also include supplementing the County's recently acquired aerial photography with additional data.

### **II-B Long Range Transportation Plan Development**

**II-B-3 Model Update-**The MPO regional travel demand model will be updated using data projected from the recent transit plan as well as the ongoing comprehensive planning efforts.

**II-B-6-Community Goals and Objectives-**The MPO will have a robust public involvement process to identify any new community goals and objectives since the last major update of the MTP and to validate those goals and objectives from the 2013 Plan Update that are still pertinent to the community.

**II-B-8 Deficiency Analysis-**Ongoing efforts to identify deficient elements of the transportation network.

**II-B-9 Highway Element-**the highway element of the MTP will be updated to reflect changes proposed in the area's comprehensive plans on the network in the regional travel demand model and the recently developed transit plan as well as the bicycle and pedestrian plan.

**II-B-10 Transit Element-**The MPO's consultant will incorporate the recently updated transit plan into the update of the highway portion of the transportation plan. The update of the Transportation Plan will also be coordinated with the update of various comprehensive plans for area jurisdictions.

**II-B-11 Bicycle and Pedestrian Planning-** The MPO's consultant will incorporate the recently updated Bicycle and Pedestrian plan into the update of the highway portion of the transportation plan.

**II-B-13 Collector Street Planning-** MPO Staff will provide support to area municipalities in reviewing proposed development to ensure that the proposed collector streets are adequate. Staff will also review



proposals to ensure that the proposed connection between major arterials and collector streets are consistent with the capacity anticipated in the Long Range Transportation Plan.

**II-B-16 Financial Planning-** MPO Staff will continue to work for the development of funding streams for transportation in general and especially for implementing the Metropolitan Transportation Plan.

**II-B-17 Congestion Management Strategies-** MPO staff will review and coordinate with WVDOT/DOH on potential congestion mitigation strategies including ongoing TDM activities. MPO staff will also work with Mountain Line staff on the van pool program. MPO Staff will continue to provide information on operational improvements that may assist in the mitigation of congestion including an ongoing study of signalization improvements and the operation of the downtown Morgantown street network being conducted by the State.

### **III Administration**

#### **III-A Planning Work Program**

MPO staff will monitor the revised Planning Work Program process to insure it is being adequately implemented. Staff will also develop the 2022 Planning Work Program.

#### **III-B Transportation Improvement Program**

MPO staff will update the Transportation Improvement Program (TIP) as needed. The MPO will work with WVDOH on updating the State Transportation Improvement Program operating procedures and updating the TIP to meet the revised procedures.

#### **III-C-6 Public Involvement**

The MPO will continue to televise Policy Board Meetings. Staff also anticipates increased public involvement activities associated with the TIP, and MTP. The MPO will continue to develop a newsletter and upgrade its online presence. Staff will also reach out to neighborhoods throughout the area to inform residents about the MPO and its activities.

**III-C-7 Private Sector Participation-**The MPO will seek to encourage private sector participation wherever possible with projects as they move forward. This effort will immediately focus on the implementation of the MPO's TDM Project and in freight planning.

**III-C-8 Performance Measures-**MAP 21 and the FAST Act require the States and MPOs to establish and report performance measures to ensure that transportation investments are addressing national, state, and local priorities for safety, air quality, system reliability and transit and highway asset management. The MMMPO will be establishing the performance measures for these facilities during the upcoming fiscal year. These performance measures will need to be reflected in the MPO's Metropolitan Transportation Plan and Transportation Improvement Program. This will be an ongoing task.

**III-D-1 Transportation Enhancement Planning-**MPO Staff will provide assistance with enhancement planning activities as requested by area agencies.

**III-D-2 Environmental Coordination**-MPO Staff will work with WVDOH to provide environmental resource agencies with information on projects proposed in the updated Metropolitan Transportation Plan to help ensure that environmental concerns are recognized as potential projects move forward to implementation.

**III-D-3 Special Studies**- MPO Staff will review and analyze selected intersections along Mountain Line's routes where Mountain Line's vehicles make left turns to determine if there are physical and or operational improvements that can be made to improve the safety and efficiency of those movements. MPO staff will also examine Mountain Line data to determine the best locations for pedestrian infrastructure to enhance access to Mountain Line routes.

MPO Staff will conduct additional operational studies as requested.

**III-E Management and Operations** This line item includes normal administrative functions such as the cost of the MPO audit, supplies, insurance and other administrative cost

## Draft Morgantown Monongalia MPO Operating Budget FY 2021-2022

**Cost Allocation Rate Table**

All work performed outside program areas shall be charged at an hourly rate to cover actual expenses. Reimbursement/allocation rates are as follows:

Position	Hourly Rate
Executive Director	\$ 58.92 Incl. benefits + Overhead
Planner II	\$ 39.29 Incl. benefits + Overhead
Shared Planner (50% MPO)	\$ 33.63 Includes benefits + Overhead
Additional Travel	Monongalia County Rate as adjusted

Note: The Director and the Planner II are salaried positions. Therefore, all holidays, vacation and sick leave benefits are included in the base wage rate. Hourly rate is calculated using a 2080 hour work year as the base line for full time employees. For the shared employe a 1,040 hour work year is used.

**Proposed Line Item Fixed Operating Expenses**

Category	Consolidated Federal Planning Funds	WVDOT	City/County/ PO/Other	Total Cost Allocation
<b>Salaries*</b>				
Director	\$ 76,289.00	\$ 9,536.12	\$ 9,536.12	\$ 95,361
Planner 2	\$ 43,622.72	\$ 5,452.84	\$ 5,452.84	\$ 54,528
Shared Planner	\$ 17,097.60	\$ 2,137.20	\$ 2,137.20	\$ 21,372
Benefits (see below)	\$ 54,473.54	\$ 6,809.19	\$ 6,809.19	\$ 68,092
<b>Contracted/Capital Expenses</b>				
Contracted Services	\$ 19,200.00	\$ 2,400.00	\$ 2,400.00	\$ 24,000
Consulting Services	\$ 160,000.00	\$ 20,000.00	\$ 20,000.00	\$ 200,000
Computer Equipment	\$ 6,400.00	\$ 800.00	\$ 800.00	\$ 8,000
Software	\$ 4,000.00	\$ 500.00	\$ 500.00	\$ 5,000
Public Notices/Publishing	\$ 3,200.00	\$ 400.00	\$ 400.00	\$ 4,000
<b>Overhead</b>				
Travel & Training	\$ 9,600.00	\$ 1,200.00	\$ 1,200.00	\$ 12,000
Utilities (phone, internet, web site)	\$ 800.00	\$ 100.00	\$ 100.00	\$ 1,000
Copier lease, supplies, postage	\$ 800.00	\$ 100.00	\$ 100.00	\$ 1,000
<b>Total</b>	<b>\$ 395,482.86</b>	<b>\$ 49,435.36</b>	<b>\$ 49,435.36</b>	<b>\$ 494,354</b>

Proposes 2.75% COLA for Exec. Director and Planner II, Shared Planner

**Employee Benefit Expenditure Detail**

(Calculated on Total Wages = \$171,262)

Description	Consolidated Federal Planning Funds	WVDOT	City/County/ Other	Total Cost Allocation
FICA (6.2%)	\$ 8,494.58	\$ 1,061.82	\$ 1,061.82	\$ 10,618.22
Worker's Compensation (2.3%)	\$ 3,151.21	\$ 393.90	\$ 393.90	\$ 3,939.02
Medicare (1.45%)	\$ 1,986.64	\$ 248.33	\$ 248.33	\$ 2,483.29
Retirement (12.0%)	\$ 16,441.12	\$ 2,055.14	\$ 2,055.14	\$ 20,551.40
Health Insurance (previous years actual expenditures+\$1000 contingency)	\$ 22,000.00	\$ 2,750.00	\$ 2,750.00	\$ 27,500.00
Dental & Vision Insurance (2019 rates+\$500 contingency)	\$ 2,400.00	\$ 300.00	\$ 300.00	\$ 3,000.00
<b>Total Employee Benefit Package</b>				<b>\$ 68,091.93</b>

## Draft Morgantown Monongalia Metropolitan Planning Organization Operating Budget FY 2021-22

## Revenues and Expenditures By Major Category

Task Number	Task Item	Category	Consolidated Federal Planning Funds	WVDOT	City/County/MPO	Other	Total Cost Allocation
II-A	Inventory of Facilities						
	1	Traffic Counts	20,000	2,500	2,500		\$25,000
	10	Mapping	12,000	1,500	1,500		\$15,000
		<b>Total</b>	<b>32,000</b>	<b>4,000</b>	<b>4,000</b>		<b>\$40,000</b>
II-B	LRTP						
	3	Travel Model Update					\$25,000
	6	Community goals	16,000	2,000	2,000		\$20,000
	8	Deficiency Analysis	16,000	2,000	2,000		\$20,000
	9	Highway Element	64,000	8,000	8,000		\$80,000
	10	Transit Element	8,000	1,000	1,000		\$10,000
	11	Bicycle and Ped.	8,000	1,000	1,000		\$10,000
	13	Collector Street	4,000	500	500		\$5,000
	16	Financial Planning	8,000	1,000	1,000		\$10,000
	17	Cong. Mgmt. Strat.	4,800	600	600		\$6,000
		<b>Total</b>	<b>\$128,800</b>	<b>\$16,100</b>	<b>\$16,100</b>	<b>\$0</b>	<b>\$161,000</b>
III	Admin.				0		
	A	Work Program	\$4,800	\$600	\$600		\$6,000
	B	TIP	\$8,000	\$1,000	\$1,000		\$10,000
	C-6	Public Involvement	\$48,000	\$8,000	\$8,000		\$80,000
	C-7	Private Sector	\$8,000	\$1,000	\$1,000		\$10,000
	C-8	Performance	\$12,000	\$1,500	\$1,500		\$15,000
	D-1	Enhancement Plan	\$8,000	\$1,000	\$1,000		\$10,000
	D-2	Env. And Pre-TIP	\$5,600	\$700	\$700		\$7,000
	D-3	Special Studies	\$12,000	\$1,500	\$1,500		\$15,000
	D-4	Regional and State	\$16,000	\$2,000	\$2,000		\$20,000
	E	Management and Ops	\$56,000	\$7,000	\$7,000		\$70,000
		<b>Total</b>	<b>\$178,400</b>	<b>\$24,300</b>	<b>\$24,300</b>	<b>\$0</b>	<b>\$243,000</b>
<b>Grand Totals - All Programs</b>			<b>\$339,200</b>	<b>\$44,400</b>	<b>\$44,400</b>	<b>\$0</b>	<b>\$444,000</b>

C-8



December 16, 2020

David Ervin  
47 Price Hill Road  
Morgantown, WV 26501

Morgantown Monongalia Metropolitan Planning Organization  
243 High Street Room 026  
Morgantown, WV 26505

**RE: Proposed Harmony Grove Exit, I-79**

Greetings:

I have been following the *Dominion Post* coverage of local infrastructure projects and have found that your organization is doing unsung, valuable work. I appreciate that you've taken the time to publicly explain, in detail, initiatives with which you're involved. All government entities could learn from your example. Thank you.

I'm writing to you regarding the proposed I-79 exit near Harmony Grove. I've been following the developments surrounding that \$40 million project with dismay, in particular the enthusiasm with which the County Commission is approaching it. (They've voiced no concerns as yet).

This exit would undoubtedly serve the interests of En Route Properties, the managers of the Morgantown Industrial Park (MIP) and the proponents of this scheme. Their own interstate exit would be a windfall, increasing the property value exponentially. That the property is subject to Tax Increment Funding – what amounts to a tax holiday – means that the citizens of the greater Morgantown Area will not see the benefits of such an investment.

The issue is that the Industrial Park's truck traffic, on top of normal use and erosion, has rendered the road network that currently offers access to the Park virtually destroyed. Lower River Road, Dupont Road, and Fairmont Road are in terrible disrepair. Most of the county's roadways are. For a single business entity to demand such a large public expenditure to bypass these crumbling roads is rather unjust.

As an entity that must consider our infrastructure holistically, and one that must wisely weigh in on the procurement and allocation of scarce funding, I hope you can see the merits of the concerns I've raised. En Route Properties is pushing hard for its narrow interests, and it seems there are no voices in opposition. It is my hope that your organization can raise some of the broader considerations regarding such an elaborate project, especially in terms of what projects or maintenance the area will forego to serve such a singular goal.

Sincerely,



David Ervin



**bhm cpa group, inc.**  
CERTIFIED PUBLIC ACCOUNTANTS

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MORGANTOWN MONONGALIA  
METROPOLITAN PLANNING ORGANIZATION

REGULAR AUDIT

For the Year Ended June 30, 2020  
Fiscal Year Audited Under GAGAS: 2020

**DRAFT**

MORGANTOWN MONONGALIA  
 METROPOLITAN PLANNING ORGANIZATION  
 YEAR ENDED JUNE 30, 2020

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DRAFT



MORGANTOWN MONONGALIA  
METROPOLITAN PLANNING ORGANIZATION  
YEAR ENDED JUNE 30, 2020

BOARD OFFICERS

<u>Name</u>	<u>Representing</u>
Joe Statler, Chairman	Town of Blacksville
Tom Bloom, Vice Chairman	Monongalia County
Mayor Patricia Lewis, Treasurer	Granville
Bill Austin, Secretary	MPO Executive Director
Mayor Bill Kawecki	City of Morgantown
Dave Harshbarger	City of Morgantown
Jennifer Selin	City of Morgantown
Sean Sikora	Monongalia County Commission
Ed Hawkins	Monongalia County Commission
Steve Blinco	Town of Star City
Janice Goodwin	City of Westover
Ron Justice	West Virginia University
Dave Bruffy	Mountain Line Transportation
Brian Carr	West Virginia Department of Transportation
Michael Kelly	Monongalia County Board of Education

DRAFT



**Independent Auditor's Report**

Morgantown Monongalia Metropolitan Planning Organization  
243 High Street, Room 110  
Morgantown, West Virginia 26508

To the Members of the Organization:

***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities and the major fund of the Morgantown Monongalia Metropolitan Planning Organization (the Organization), as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the Organization'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 Organization'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 Organization'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 respective financial position of the governmental activities and the major fund of the Morgantown Monongalia Metropolitan Planning Organization, Monongalia County, West Virginia, as of June 30, 2020, and the respective changes in financial position for the year then ended in conformity with 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 and information related to the other postemployment benefits 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 Organization considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. The Organization has omitted the management's discussion and analysis. Our opinion on the basic financial statements is not affected by this missing information.

We applied certain limited procedures to the required supplementary information related to other postemployment benefits in accordance with auditing standards generally accepted in the United States of America, which consisted 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 express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of State Grant Receipts and Expenditures as required by Chapter 12, Article 4, section 14 of the West Virginia State Code, are presented for of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The introductory section presents additional analysis and is not a required part of the basic financial statements.

We did not subject the introductory section to the auditing procedures applied in our audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2020, on our consideration of the Organization'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 Organization's internal control over financial reporting and compliance.

BHM CPA Group

BHM CPA Group, Inc  
Huntington, West Virginia  
December 18, 2020

DRAFT

**MORGANTOWN MONONGALIA  
METROPOLITAN PLANNING ORGANIZATION**

**STATEMENT OF NET POSITION  
JUNE 30, 2020**

	<b>Governmental Activities</b>
<b>Assets</b>	
<b>Current Assets:</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 46,036
<b>Capital Assets:</b>	
Equipment and Furniture	50,408
Accumulated Depreciation	(47,192)
Total Capital Assets Net of Depreciation	3,216
<b>Total Assets</b>	\$ 49,252
<b>Deferred Outflows</b>	
OPEB Related	\$ 3,109
<b>Total Assets and Deferred Outflows</b>	\$ 52,361
<b>Liabilities</b>	
<b>Current Liabilities:</b>	
Accounts Payable	\$ 4,785
Payroll Liability	665
Current Portion of Note Payable	20,000
<b>Non-Current Liabilities:</b>	
OPEB Liability	35,369
Total Liabilities	\$ 60,819
<b>Deferred Inflows</b>	
OPEB Related	\$ 16,021
<b>Net Position</b>	
<b>Net Position:</b>	
Net Investment in Capital Assets	\$ 3,216
Unrestricted	(27,695)
Total Net Position	\$ (24,479)
<b>Total Liabilities, Deferred Inflows and Net Position</b>	\$ 52,361

*The notes to the basic financial statements are an integral part of this statement.*

**MORGANTOWN MONONGALIA  
METROPOLITAN PLANNING ORGANIZATION**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

	<b>Program Revenues</b>	<b>Operating Grants and Contributions</b>	<b>Net (Expenses) Revenues Changes in Net Position</b>
	<b>Expenses</b>	<b>Governmental Activities</b>	
<b>Governmental Activities</b>			
Transportation Planning	\$ 403,268	\$ 428,091	\$ 24,823
Total Governmental Activities	\$ 403,268	\$ 428,091	24,823
Change in Net Position			24,823
Net Position Beginning of Year,			(49,302)
Net Position End of Year			\$ (24,479)

*The notes to the basic financial statements are an integral part of this statement.*

**MORGANTOWN MONONGALIA  
METROPOLITAN PLANNING ORGANIZATION**

**BALANCE SHEET  
GENERAL FUND  
JUNE 30, 2020**

	<u>General Fund</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 46,036
Total Assets	<u>\$ 46,036</u>
<b>Liabilities</b>	
Accounts Payable	\$ 4,785
Payroll Liability	665
Total Liabilities	<u>\$ 5,450</u>
<b>Fund Balances</b>	
Unassigned	<u>\$ 40,586</u>
Total Liabilities and Fund Balance	<u>\$ 46,036</u>

*The notes to the basic financial statements are an integral part of this statement.*

DRAFT

**MORGANTOWN MONONGALIA  
METROPOLITAN PLANNING ORGANIZATION**

**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE TO  
NET POSITION OF GOVERNMENTAL ACTIVITIES  
JUNE 30, 2020**

<b>Total Governmental Fund Balances</b>	\$	40,586
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*Amounts reported for governmental activities in the  
Statement of Net Position are different because:*

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Depreciable capital assets	50,408	
Accumulated depreciation	(47,192)	
Total capital assets		3,216

Certain long-term liabilities and the deferred inflows and outflows related to OPEB are not required to be reported in the funds but are required to be reported at the government wide level

Deferred Outflows - OPEB	3,109	
Net OPEB Liability	(35,369)	
Deferred Inflows - OPEB	(16,021)	
Total OPEB		(48,281)

Long-term liabilities, including notes payable, are not due and payable in the current period and therefore are not reported in the funds:

Notes Payable		(20,000)

<b>Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>(24,479)</u></b>
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*The notes to the basic financial statements are an integral part of this statement.*



**MORGANTOWN MONONGALIA  
METROPOLITAN PLANNING ORGANIZATION**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE**

**GENERAL FUND  
JUNE 30, 2020**

	<b>General Fund</b>
<b>Revenues</b>	
Grants PL Funds	\$ 375,591
MPO (City)	35,000
MPO (County)	17,500
Total Receipts	428,091
<b>Expenditures</b>	
Salaries and Related Expenditures	210,810
Equipment and Internet	5,733
Public Notices	2,167
Travel	4,919
Professional Services	177,070
Administrative Overhead	6,020
Total Disbursements	406,719
Excess (Deficiency) of Revenues Over Expenditures	21,372
<b>Other Financing Sources</b>	
Proceeds from Note	30,000
Principal Payments	(22,000)
Interest Payments	(85)
Total Other Financing Sources	7,915
Net Change in Fund Balances	29,287
Fund Balances Beginning of Year	11,299
Fund Balances End of Year	\$ 40,586

*The notes to the basic financial statements are an integral part of this statement.*

**MORGANTOWN MONONGALIA  
METROPOLITAN PLANNING ORGANIZATION**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGE IN FUND BALANCE OF GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES  
JUNE 30, 2020**

**Net Change in Fund Balance - Governmental Fund** \$ 29,287

*Amounts reported for governmental activities in the  
Statement of Activities are different because:*

Capital outlays are reported as expenditures in the governmental fund. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Depreciation expense (322)

Except for the amounts reported as deferred inflows/deferred outflows, changes in net OPEB liability are reported as expenditures in the governmental funds 3,773

The issuance of long-term debt provides current financial resources to governmental funds, but has no effect on net position. In addition, repayment of bond, note and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liability in the statement of net position.

Notes issued	(30,000)
Principal Payments	22,000
Interest Payments	85

**Change in Net Position of Governmental Activities** \$ 24,823

*The notes to the basic financial statements are an integral part of this statement.*

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2020**

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**NOTE 1 - ORGANIZATION**

The Morgantown Monongalia Metropolitan Planning Organization (the Organization) is organized to fulfill the requirements governing urban transportation planning under Federal Highway Administration title 23 CFR, Part 450, subpart C. and Federal Transportation Administration program regulations title 49 CFR, part 613, subpart A to implement 23 U.S.C. 134 and Section 8 of the Federal Transit Act.

The Board of the Morgantown Monongalia Metropolitan Planning Organization consists of three Monongalia County Commissioners, three officials from the City of Morgantown, an official from the Town of Blacksville, an official from the Town of Granville, an official from the Town of Star City, an official from the City of Westover, an official from the Monongalia County Board of Education, an official of the Mountain Line Transit Authority, an official from West Virginia University, and an official from the West Virginia Department of Transportation.

Statewide and metropolitan transportation planning processes are governed by Federal law (23 USC 134 and 135). Applicable state and local laws are required if federal highway or transit funds are used for transportation investments. Federal planning regulations are codified in 23 CFR 450.

Presently, most metropolitan planning organizations have no authority to raise revenues (e.g., levy taxes) on their own; rather, they are designed to allow local officials to collaboratively decide how available federal and non-federal transportation funds should be spent in urbanized areas. The funding for the operations of the metropolitan planning organization agency itself comes from a combination of federal transportation funds and required matching funds from state and local governments.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Organization prepares its financial statements in accordance with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Significant accounting policies of the metropolitan planning organization are described below.

Government-Wide and Governmental Fund Financial Statements – The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the government.

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

The Organization has only one governmental fund (General Fund) which is supported primarily by intergovernmental revenues. There are no business-type activities at the Organization.

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2020**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Organization considers revenues to be available, if they are collected within 90 days after the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Grants and similar items are recognized as revenue in the fund financial statements as soon as all eligibility requirements imposed by the provider have been met and the resources become available.

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

The fund in this report is reported under the following broad fund category:

- 1) General Fund

Government-wide – The Government-wide is the general operating fund of the Organization. It is used to account for all financial resources.

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

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

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2020**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Capital Assets – The Organization capitalizes at cost purchased property and equipment (See Note 4) costing \$500 and greater and with a useful life greater than one year. Capital assets are depreciated using the straight-line method over the following estimated useful lives less any salvage value:

<u>Description</u>	<u>Estimated Lives</u>
Furniture and Equipment	5 years

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

Net Position – Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Investments in capital assets, net of related debt 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. Restricted net position would consist of monies and other resources, which are restricted to satisfy debt service requirements as specified in debt agreements.

Cash and Cash Equivalents – The investment and deposit of the Organization’s monies are governed by the provisions of the West Virginia Code. In accordance with these statutes, only banks located in West Virginia and domestic building and loan associations are eligible to hold public deposits. The statutes also permit the Organization to invest its monies in certificates of deposits, savings accounts, money market accounts, and obligations of the United States government and certain agencies thereof. The Organization may also enter into repurchase agreements with any eligible depository or any eligible dealer who is a member of the National Association of Securities Dealers for a period not exceeding 30 days.

The Organization is prohibited from investing in any financial instruments, contract, or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instruments, contracts, or obligation itself (commonly known as a “derivative”). The Organization is also prohibited from investing in reverse purchase agreements. Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in excess of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities valued at least 105 percent of the total value of public monies on deposit at the institution or may deposit surety company bonds which when executed shall be for an amount in excess of collateral requirements. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations or of guaranteed by the United States and must mature or be redeemable within 5 years of the date of the related repurchase agreement. The market value of the securities subject to a repurchase agreement must exceed the value of the principal by 2 percent and be marked to market daily. State law does not require security for public deposits and investments to be maintained in the Organization’s name.

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2020**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Income Taxes – The Organization is exempt from federal income tax under §501(c) (1) of the Internal Revenue Code of 1954.

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

Budgets - Budgets for the general and special revenue fund are prepared annually on a modified accrual method by the staff and approved by the Organization. Budgets are reviewed on an ongoing basis and amendments are proposed as necessary. The amendments are approved by the Policy Board.

Pensions - The Organization does not participate in the West Virginia Consolidated Retirement System.

Other Post-Employment Benefit (OPEB) Liability - For purposes of measuring the net OPEB liability and deferred outflows/inflows of the resources related to OPEB expense, information about the fiduciary net position of the Board’s West Virginia Retiree Health Benefits Trust Fund (RHBT), and additions to/deductions from the RHBT’s fiduciary net position have been determined on the same basis as they are reported by the RHBT. RHBT recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**NOTE 3 – DEPOSITS AND INVESTMENTS**

Concentration of Credit Risk - Cash deposits were maintained in a checking account at United Bank. The deposit balance at June 30, 2020 was \$56,454 and the carrying amount was \$46,036. This amount was covered by the Federal Depository Insurance Corporation.

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Equipment and Furniture	\$ 50,896	\$ 742	\$ (1,230)	\$ 50,408
Machinery and equipment				
Less: accumulated depreciation	(48,100)	(322)	1,230	(47,192)
Total capital assets being depreciated, net	<u>\$ 2,796</u>	<u>\$ 420</u>	<u>\$ -</u>	<u>\$ 3,216</u>

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2020**

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**NOTE 4 – CAPITAL ASSETS (Continued)**

Depreciation expense was charged to the funds of the Organization as follows:

Transportation Planning	\$ 322
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**NOTE 5 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

The Organization prepares a yearly Unified Planning Work Program for the organization, which is reviewed by the participating agencies. Each task the Organization will undertake is included in this document along with the applicable budget for each identifying allowable expenditure and the source of funding.

**NOTE 6 – RISK MANAGEMENT**

The Organization is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries insurance with the West Virginia State Board of Risk for umbrella (general liability) insurance for these various risks.

Workers' Compensation Fund (WCF): West Virginia utilizes a single private insurance company, Brick Street Insurance, to provide workers' compensation coverage to all employees in the state. Other private insurance companies may begin to offer coverage to private sector employees beginning July 1, 2008, and to government employers July 1, 2010. For the most part, all employers in the State, including governmental entities, must have coverage. The cost of all coverage, as determined by Brick Street, is paid for by the employers. The WCF risk pool retains the risk related to the compensation of injured employees under this program.

**NOTE 7 – CONTINGENCIES**

The Organization receives a majority of its support from the West Virginia Department of Highways, the West Virginia Department of Transit, the City of Morgantown, and the Monongalia County Commission. Any significant reductions in the level of support from the West Virginia Department of Highways, the West Virginia Department of Transit, the City of Morgantown, and the Monongalia County Commission could have a material effect on the Organization's programs and activities.

**NOTE 8 – EMPLOYEE 401K PLAN**

**A. Plan Descriptions, Contribution Information and Funding Policies**

The employees of the Organization may elect to participate in a self-directed Deferred Compensation Program (IRS 457) provided through ICMA-RC.

The employees contributed \$21,617 to the Deferred Compensation Program for the year ended June 30, 2020, and the employer contributed \$21,385.

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2020**

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**NOTE 9 – COMPENSATED ABSENCES**

Compensated absences are those for which employees have a right to receive consideration for expected future absences. The amount of the liability is not considered to be material.

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS**

**General Information about the OPEB Plan**

*Plan description.* The Board contributes to the West Virginia Postemployment Benefit Plan (the Plan), a cost-sharing, multiple-employer defined benefit postemployment healthcare plan. The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with approval of the Finance Board. The Finance Board is comprised of nine members. Finance Board members are appointed by the Governor, serve a term of four years and are eligible for reappointment. The State Department of Administration cabinet secretary serves as chairman of the Board. Four members represent labor, education, public employees and public retirees. The four remaining members represent the public at large. The Plan had approximately 43,000 policyholders and 63,000 covered lives at June 30, 2017. The RHBT audited financial statements and actuarial reports can be found on the PEIA website at [www.peia.wv.gov](http://www.peia.wv.gov). You can also submit your questions in writing to the West Virginia Public Employees Insurance Agency, 601 57<sup>th</sup> Street, SE, Suite 2, Charleston, WV 25304.

*Benefits provided.* The Plan provides medical and prescription drug insurance and life insurance. The medical and prescription drug insurance is provided through two options: 1) Self-Insured Preferred Provider Benefit Plan (primarily for non-Medicare-eligible retirees and spouses) and 2) External Managed Care Organizations (primarily for Medicare-eligible retirees and spouses).

*Contributions.* Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute this premium to the RHBT at the established rate for every active policyholder per month. The active premiums subsidized the retirees' health care by approximately \$150 million for both fiscal years ending June 30, 2018 and June 30, 2019. Contributions to the OPEB plan from the Organization were \$4,104 for the current fiscal year.

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At fiscal year-end, the Organization reported the liability shown below for its proportionate share of the net OPEB liability. The net OPEB liability, deferred inflows and deferred outflows of resources and OPEB expense were determined by an actuarial valuation date as of June 30, 2018, rolled forward to June 30, 2019, which is the measurement date. The Organization's proportion of the net OPEB liability was based on a projection of the Organization's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating governments, actuarially determined. NOTE: These amounts differ from the net OPEB liability reported on the Statement of Net Position due to rounding and changes to the allocation schedules: however the differences in these amounts are considered immaterial. At June 30, 2020, the Organization's proportion, and the change from its proportion measured as of June 30, 2019 are shown below.



**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2020**

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)**

	<u>OPEB</u>
Amount for proportionate share of net OPEB liability	\$35,369
Percentage for proportionate share of net OPEB liability	0.002131747%
Increase/(decrease)% from prior proportion measured	0.000052955%

For the year ended June 30, 2020, the Organization recognized the following OPEB expenses:

	<u>OPEB</u>
OPEB Expense	<u>\$1,584</u>

The Organization reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 4,125
Differences between expected and actual earnings on plan investments	201	583
Changes in Assumptions	-	7,173
Changes in proportion and differences between government contributions and proportionate share of contributions	2,899	3,188
Reallocation of opt-out employer change in proportionate share	9	952
Contributions subsequent to the measurement date	4,104	-
	<u>\$7,213</u>	<u>\$16,021</u>

The amount reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30</u>	
2020	\$(3,228)
2021	(3,228)
2022	(3,228)
2023	(3,228)

**Actuarial Assumptions**

The net OPEB liability was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2020**

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)**

<i>Inflation</i>	2.75%
<i>Salary increases</i>	Dependent upon pension system. Ranging from 3.0% to 6.5% including inflation
<i>Investment rate of return</i>	7.15%, net of OPEB plan investment expense, including inflation
<i>Discount rate</i>	7.15%
<i>Healthcare cost trend rates</i>	Actual trend used for fiscal year 2017. For fiscal years on or after 2018, trend starts at 8.5% and 9.75% for pre and post-Medicare, respectively, and gradually decreases to an ultimate trend rate of 4.5%. Excess trend rate of 0.14% and 0.29% for pre and post-Medicare, respectively, is added to healthcare trend rates pertaining to per capita claims costs beginning in 2020 to account for the Excise Tax.
<i>Mortality rates</i>	Rates were based on the RP-2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis. Pre-Retirement: RP-2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2010 through June 30, 2015.

**Investment Asset Allocation**

The long-term rates of return on OPEB plan investments are determined using a building-block method in which estimates of expected future real rates of returns (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and by adding expected inflation. The strategic asset allocation consists of 55% equity, 15% fixed income, 10% private equity, 10% hedge fund and 10% real estate invested. Short-term assets used to pay current year benefits and expenses are invested with the WVBTI. Best estimates of long-term geometric rates are summarized in the following table:

Asset Class	Long-term Expected Real Rate of Return
Global Equity	49.5%
Core Plus Fixed Income	13.5%
Core Real Estate	9.0%
Hedge Fund	9.0%
Private Equity	9.0%
Cash and Cash Equivalents	10.0%

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2020**

**NOTE 10 - OTHER POST-EMPLOYMENT BENEFITS (Continued)**

**Discount Rate**

The discount rate used to measure the OPEB liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions would be made at rates equal to the actuarially determined contribution rates, in accordance with prefunding and investment policies. The OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Discount rates are subject to change between measurement dates.

**Sensitivity of the Organization's proportionate share of the net OPEB liability to changes in the discount rate.**

The following chart presents the Organization's proportionate share of the net OPEB liability, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 – percentage point lower or 1 – percentage point higher than the current rate:

	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
Net OPEB liability	\$42,211	\$35,369	\$29,642

**Sensitivity of the Organization's proportionate share of the Net OPEB liability to changes in the healthcare cost trend rates.**

The following chart presents the Organization's proportionate share of the net OPEB liability, as well as what the proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 – percentage point lower or 1 – percentage point higher than the current healthcare cost trend rates described in the actuarial assumptions:

	1% Decrease 6.15%	Healthcare Cost Trend Rate 7.15%	1% Increase 8.15%
Net OPEB liability	\$28,520	\$35,369	\$43,680

**OPEB plan fiduciary net position**

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued financial report available at the West Virginia Public Employee Insurance Agency's website at [peia.wv.gov](http://peia.wv.gov). That information can also be obtained by writing to the West Virginia Public Employee Insurance Agency, 601 57<sup>th</sup>. Street, Suite 2, Charleston, WV 25304.

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2020**

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**NOTE 11 – LINE of CREDIT**

During the fiscal year, the Organization entered into a \$30,000 line of credit with United Bank. The proceeds are accessed when the State is slow in reimbursing the organizations expenses, and/or when there is a need to make a payment to a consultant when there are not adequate reserves. The Organization withdrew the entire \$30,000 and repaid \$7,000 for an outstanding balance of \$23,000 as of June 30, 2020.

During the prior year, the Organization, entered into a \$15,000 line of credit with United Bank. The outstanding balance at June 30, 2019 was \$15,000, which was paid in full during fiscal year 2020.

**NOTE 12 – SUBSEQUENT EVENTS**

The Organization has considered all subsequent events through December 18, 2020, the date the financial statements were made available.

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**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
**Schedule of State Grant Receipts and Expenditures**  
**For the Fiscal Year Ended June 30, 2020**

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**Supplementary Information:**

State Grantor:	Receipts	Expenditures
West Virginia Division of Highways	<u>\$ 42,809</u>	<u>\$ 42,809</u>
<b>Total</b>	<b><u>\$ 42,809</u></b>	<b><u>\$ 42,809</u></b>

DRAFT

**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**  
*Required Supplementary Information*  
*Schedule of Organization's Proportionate Share of the Net OPEB Liability*  
*West Virginia Retiree Health Benefit Trust Fund*  
*Last three Years \**

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total plan OPEB liability	\$ 2,750,793,325	\$ 3,108,550,896	\$ 3,282,900,408
Plan net position	<u>1,091,661,000</u>	<u>963,115,000</u>	<u>823,911,315</u>
Net OPEB liability	\$ 1,659,132,325	\$ 2,145,435,896	\$ 2,458,989,093
Organization's proportion of the net OPEB liability	0.00213175%	0.00207879%	0.00193380%
Organization's proportionate share of the net OPEB liability	\$ 35,369	\$ 44,599	\$ 47,552
Organization's covered-employee payroll	\$ 41,041	\$ 43,920	\$ 41,135
Organization's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	86.20%	101.50%	115.60%
Plan fiduciary net position as a percentage of the total OPEB liability	39.7%	31.0%	25.1%

\* - Information for years prior to 2018 was not available.

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**MORGANTOWN MONONGALIA METROPOLITAN PLANNING ORGANIZATION**

*Required Supplementary Information  
Schedule of Organization Contributions  
West Virginia Retiree Health Benefit Trust Fund  
Last three Years \**

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	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 4,104	\$ 4,392	\$ 4,248
Contributions in relation to the contractually required contribution	<u>(4,104)</u>	<u>(4,392)</u>	<u>(4,248)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Organization's covered-employee payroll	\$ 41,040	\$ 43,920	\$ 41,135
Contributions as a percentage of covered-employee payroll	10.00%	10.00%	10.30%

\* - Information for years prior to 2018 was not available.

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**Report on Internal Control Over Financial Reporting and on Compliance  
and Other Matters Required by *Government Auditing Standards***

Morgantown Monongalia Metropolitan Planning Organization  
243 High Street, Room 110  
Morgantown, West Virginia 26508

To the Members of the Organization:

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 the major fund of the Morgantown Monongalia Metropolitan Planning Organization (the Organization) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements and have issued our report thereon dated December 18, 2020.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Organization'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 Organization'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 Organization's financial statements. A *significant deficiency* is a deficiency, or 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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, unidentified material weaknesses or significant deficiencies may exist.



***Compliance and Other Matters***

As part of reasonably assuring whether the Organization’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 that are required to be reported 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 Organization’s internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Organization’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*BHM CPA Group*

BHM CPA Group, Inc  
Huntington, West Virginia  
December 18, 2020

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Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
<b>Centra-Checking (voucher checks)</b>									
Check	11/13/2020	941	IRS	Electronic Transfer		√	Salary	-1,508.20	28,285.08
Check	11/13/2020	5844	J. William B. Austin	Electronic Transfer		√	Salary	-2,270.15	26,014.93
Check	11/13/2020	5845	Jessica D. Shuey	Electronic Transfer		√	Salary	-1,150.09	24,864.84
Check	11/13/2020	5846	Jing Zhang	Electronic Transfer		√	Salary	-1,457.03	23,407.81
Check	11/13/2020	5847	ICMA. Retirement Corp			√	Salary	-2,138.41	21,269.40
Check	11/13/2020	9283	Dominion Post	TIP Ad		√	Public Notices	-129.63	21,139.77
Check	11/13/2020	9284	Public Employees Insurance Agency			√	Salary	-2,217.14	18,922.63
Check	11/13/2020	9285	Retiree Health Benefit Trust Fund			√	Salary	-480.00	18,442.63
Check	11/13/2020	9286	Service Plus			√	Accounting (Accounting Fees)	-119.90	18,322.73
Check	11/30/2020	9287	Caliper Corporation	Modeling License			Computer Software	-1,500.00	16,822.73
Check	11/30/2020	9288	Centra Bank - Mastercard	Phone			Office Supplies (Office Supplies)	-49.46	16,773.27
Check	11/30/2020	9289	Brickstreet Mutual Insurance Company	Insurance			Administrative Overhead	-1,114.00	15,659.27
Check	11/30/2020	5848	J. William B. Austin	Electronic Transfer		√	Salary	-2,270.16	13,389.11
Check	11/30/2020	5849	Jessica D. Shuey	Electronic Transfer		√	Salary	-1,150.10	12,239.01
Check	11/30/2020	5850	Jing Zhang	Electronic Transfer		√	Salary	-1,457.03	10,781.98
Check	11/30/2020	5851	ICMA. Retirement Corp				Salary	-2,138.41	8,643.57
Check	11/30/2020	941	IRS	Electronic Transfer			Salary	-1,508.16	7,135.41
Check	11/30/2020	113020	WV Dept of Tax and Revenue	Electronic Transfer			Salary	-592.00	6,543.41
Deposit	11/30/2020		Monongalia County	J Shuey Reimbursement		√	Salary	2,268.46	8,811.87
<b>Total Centra-Checking (voucher checks)</b>									<b>8,811.87</b>

TOTAL