

**OHIO-KENTUCKY-INDIANA  
REGIONAL COUNCIL OF GOVERNMENTS**

**Financial Statements  
and  
Supplementary Information**

**for the years ended June 30, 2000 and 1999**



**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**  

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Executive Committee  
Ohio-Kentucky-Indiana Regional Council of Governments

We have reviewed the Independent Auditor's Report of the Ohio-Kentucky-Indiana Regional Council of Governments, Hamilton County, prepared by Foxx & Company for the audit period July 1, 1999 through June 30, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Ohio-Kentucky-Indiana Regional Council of Governments is responsible for compliance with these laws and regulations.

**JIM PETRO**  
Auditor of State

February 6, 2001

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**

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## ACRONYMS

CMAQ	Congestion Mitigation and Air Quality
FHWA	Federal Highway Administration
FTA	Federal Transit Administration
HPR-PL	Highway Planning - Preliminary Engineering
IDEM	Indiana Department of Environmental Management
INDOT	Indiana Department of Transportation
KYTC	Kentucky Transportation Cabinet
MIS	Major Investment Study
ODOD	Ohio Department of Development
ODOT	Ohio Department of Transportation
OEPA	Ohio Environmental Protection Agency
SNK	Surface Transportation Planning (Northern Kentucky)
SORTA	Southwestern Ohio Regional Transit Authority
STP	Surface Transportation Planning (Ohio)
USDOE	United States Department of Energy



**Foxx & Company**  
*Certified Public Accountants*

Executive Committee  
Ohio-Kentucky-Indiana Regional  
Council of Governments  
Cincinnati, Ohio

### **INDEPENDENT AUDITORS' REPORT**

We have audited the accompanying balance sheets of the Ohio-Kentucky-Indiana Regional Council of Governments (OKI), as of June 30, 2000 and 1999, and the related statement of revenues, expenses and changes in net assets, and of cash flows for the years then ended. These financial statements are the responsibility of OKI's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of OKI, as of June 30, 2000 and 1999, and the changes in net assets and cash flows for the years then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2000 on our consideration of OKI's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental statements of fringe benefit cost rates, indirect cost rates and statements of cumulative revenues and expenditures for completed programs and programs in progress are presented for purposes of additional analysis and are not a required part of the financial statements of OKI. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements of OKI. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Cincinnati, Ohio  
October 20, 2000

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
BALANCE SHEETS  
June 30, 2000 and 1999**

<b>ASSETS</b>	<b><u>2000</u></b>	<b><u>1999</u></b>
Cash and cash equivalents	\$ <u>696,376</u>	\$ <u>340,684</u>
Receivables under contracts and grants:		
Federal agencies	327,570	255,138
State agencies	1,039,931	1,333,186
Other	<u>419,681</u>	<u>169,699</u>
Total receivables	<u>1,787,182</u>	<u>1,758,023</u>
Prepaid expenses and deposits	<u>31,899</u>	<u>24,391</u>
Furniture and equipment:		
Office furniture and equipment	989,169	906,345
Less accumulated depreciation	<u>(764,800)</u>	<u>(690,262)</u>
Furniture and equipment, net	<u>224,369</u>	<u>216,083</u>
Total assets	<u>\$2,739,826</u>	<u>\$2,339,181</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities:		
Accounts payable	\$1,131,545	\$ 888,562
Accrued expenses	242,369	236,800
Deferred revenue	<u>306,761</u>	<u>221,130</u>
Total liabilities	1,680,675	1,346,492
Net Assets	<u>1,059,151</u>	<u>992,689</u>
Total liabilities and net assets	<u>\$2,739,826</u>	<u>\$2,339,181</u>

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

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**for the year ended June 30, 2000**  
**(with comparative summary totals for 1999)**

	General and Administrative Activities	Environmental Planning Activities	Regional Planning	Ridesharing Implementation	Transportation Planning Activities	Total 2000	Total 1999
Revenues:							
Federal & state grants	\$ -	\$132,641	\$ -	\$324,480	\$4,653,867	\$5,110,988	\$4,976,803
(including Federal pass-through funds)							
Local matching funds	<u>141,424</u>	<u>90,025</u>	<u>219,285</u>	<u>54,963</u>	<u>723,864</u>	<u>1,229,561</u>	<u>1,309,167</u>
Total revenues	<u>141,424</u>	<u>222,666</u>	<u>219,285</u>	<u>379,443</u>	<u>5,377,731</u>	<u>6,340,549</u>	<u>6,285,970</u>
Expenses:							
Direct costs:							
Personnel	554	84,504	54,405	71,735	970,327	1,181,525	1,129,260
Fringe benefits	234	35,717	22,995	30,320	410,121	499,387	515,565
Travel, subsistence and professional development	42,173	2,616	270	542	25,027	70,628	72,878
Printing, marketing and contractual services	-	4,714	79,199	195,972	2,945,380	3,225,265	3,258,841
Other direct expenses	43,274	12,041	8,935	10,356	72,690	147,296	143,095
Indirect costs	<u>539</u>	<u>82,248</u>	<u>52,953</u>	<u>69,820</u>	<u>944,426</u>	<u>1,149,986</u>	<u>1,048,547</u>
Total expenses	<u>86,774</u>	<u>221,840</u>	<u>218,757</u>	<u>378,745</u>	<u>5,367,971</u>	<u>6,274,087</u>	<u>6,148,186</u>
Excess (deficit) of revenues over expenses	<u>\$ 54,650</u>	<u>\$ 826</u>	<u>\$ 528</u>	<u>\$ 698</u>	<u>\$ 9,760</u>	<u>66,462</u>	<u>117,784</u>
Net Assets							
Beginning of year						<u>992,689</u>	<u>874,905</u>
End of year						<u>\$ 1,059,151</u>	<u>\$ 992,689</u>

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



**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CASH FLOWS**  
**for the years ended June 30, 2000 and 1999**

	<b>2000</b>	<b>1999</b>
Cash flows from operating activities:		
Change in net assets	\$66,462	\$117,784
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	86,332	76,257
Changes in assets and liabilities:		
Increase in accounts receivable	(29,159)	(363,666)
Increase in prepaid expenses and deposits	(7,508)	(5,176)
Increase in accounts payable	242,983	122,018
(Increase) decrease in accrued expenses	5,569	(2,607)
Increase in deferred revenue	<u>85,631</u>	<u>14,555</u>
Net cash provided by operating activities	450,310	(40,835)
Cash flows from investing activities:		
Property, plant and equipment additions	<u>(94,618)</u>	<u>(118,978)</u>
Net increase (decrease) in cash and cash equivalents	355,692	(159,813)
Cash and cash equivalents, beginning of year	<u>340,684</u>	<u>500,497</u>
Cash and cash equivalents, end of year	<u>\$696,376</u>	<u>\$340,684</u>
Supplemental data - interest paid	<u>\$ 7,559</u>	<u>\$ 83</u>

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

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**NOTES TO FINANCIAL STATEMENTS**  
**for the year ended June 30, 2000**

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**1. Description of Reporting Entity and Summary of Significant Accounting Policies**

**Organization** - The Ohio-Kentucky-Indiana Regional Council of Governments (OKI), organized under Chapter 167 of the Ohio Revised Code, assists in coordinating area-wide planning of transportation, economic development, water and air quality, and other aspects of regional development. In addition, OKI coordinates a regional ridesharing program.

OKI also acts as the area-wide review agency on state and local applications for U.S. Government financial assistance on projects located in the regional area comprised of Butler, Clermont, Hamilton, and Warren Counties in Ohio; Boone, Campbell, and Kenton Counties in Kentucky; and Dearborn County in Indiana.

Funds are provided primarily by Federal, state, and local government agencies.

**Summary of significant accounting policies** - The financial statements of OKI are prepared on the accrual basis of accounting and reflect the accounting policies discussed in the following paragraphs.

As provided in Statement No. 29 of the Governmental Accounting Standards Board (GASB No. 29). "The use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities," OKI use the AICPA Not-for-Profit Model in accounting for and preparation of its financial statements.

OKI maintains subsidiary ledgers to identify revenues and expenditures by detailed program. Activities not specifically related to a program are classified as general and administrative transactions. The statement of revenues, expenditures and changes in net assets reflect activities by major program category.

Authorizations under U.S. Government and state and local agency grants or contracts are obtained by requisitioning such agencies for reimbursement of eligible costs incurred up to the maximum amounts specified under the grants or contract commitments. OKI recognizes program grant revenue at the time eligible costs are incurred.

Local matching funds, including member county supporting contributions and in-kind contributions from other agencies are recognized as revenues to the extent required to fund eligible program costs and/or to meet program matching requirements.

Contributed services, included in local marching funds, are valued at the equivalent OKI hourly pay rate for such services for the amount of hours spent by individuals involved. In-kind contributions are valued at the fair market price on the date of receipt. Such contributed services are accounted for as revenue and as program expenses.

Indirect costs and fringe benefits are charged to individual programs based on fixed rates. Differences in amounts billed and actual costs incurred are carried forward to the fixed rate computation in subsequent years. Indirect costs and fringe benefits in the Statement of Revenues, Expenditures and Changes in Net Assets represent the application of actual indirect and fringe benefit rates.

Equipment is depreciated on the straight-line method over the asset's estimated useful life. Depreciation expense was \$86,332 and \$76,257 for the years ended June 30, 2000 and 1999, respectively.

## 2. Cash and Cash Equivalents

Statutes authorize OKI to invest in obligations of the U.S. Treasury and U.S. agencies, the State Treasurer's (Ohio) investment pool, repurchase agreements, certificates of deposit, and other instruments authorized by Section 135 of the Ohio Revised Code.

OKI's cash and temporary investments at June 30, 2000 and June 30, 1999 consisted of:

	<b>2000</b>	<b>1999</b>
Demand deposits	\$ 45,134	\$ 78,820
Repurchase agreements (carrying value and market value)	<u>651,242</u>	<u>261,864</u>
Total	<u>\$696,386</u>	<u>\$340,684</u>

Demand deposits are entirely covered by Federal depository insurance or by specific collateral held by the Federal Reserve Bank of Cleveland, Cincinnati Branch, as trustee for OKI in OKI's name.

The repurchase agreements are collateralized by U.S. Government securities held by the Federal Reserve Bank of Cleveland, Cincinnati Branch, as trustee for OKI.

For purposes of the statement of cash flows, OKI considers all highly liquid investments with a maturity of three months or less when purchased to be cash and cash equivalents.

## 1. Bank Line of Credit

OKI has a line of credit available of \$1,200,000. When used, the line of credit is collateralized by the working capital of OKI and bears interest at the rate of 1 percent over the Bank's prime rate.

At June 30, 2000 and 1999, OKI had no borrowings against this line of credit. The line expires March 14, 2001.

## 2. Income Taxes

OKI is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

## 5. Lease Commitment

OKI has entered into operating lease agreements for office facilities and a Xerox Machine. Rental expense was \$185,480 and \$171,258 for the years ended June 30, 2000 and 1999, respectively. At June 30, 2000, the minimum future rentals under the non-cancelable leases are due as follows for fiscal years ended June 30:

2001	185,600
2002	185,600
2003	<u>42,652</u>
Total	<u>\$413,852</u>

## 6. Employee Retirement and Fringe Benefit Plans

The OKI Employees Retirement Plan is a trustee, contributory, defined contribution retirement plan covering all permanent, full-time employees. Contributions to the plan include a contribution by OKI of 6.9 percent of the participant's wages and a mandatory contribution by the participant of 5 percent of his or her wages. An additional employer contribution of 6.20 percent is required on wages in excess of the FICA ceiling. Pension expense was \$108,232 and \$126,672 in 2000 and 1999, respectively. Forfeitures reduce the current contributions of OKI to the plan.

Employee contributions are 100 percent vested at date of contribution. Employer contributions vest as follows:

<b>Years of Service</b>	<b>Percent Vested</b>
Less than 1	0
1	20
2	40
3	60
4	80
5	100

## **7. Contingent Liabilities**

OKI's indirect cost negotiation agreement, which is approved by the Federal Highway Administration, Ohio Department of Transportation, provides for recovery of fringe benefit and indirect costs through the application of fixed rates. Under the fixed rate calculation method, adjustments for amounts charged, which differ from actual costs, are to be made to a subsequent years' calculations.

During the year ended June 30, 2000, OKI applied fixed rates which exceeded actual cost rates. As a result, OKI has charged fringe benefit costs and indirect costs in excess of actual amounts. The amounts recovered in excess of actual costs will reduce future years' rates.

Due to the nature of the fixed rate computation, no receivable or liability for amounts charged less than or in excess of actual costs has been recorded by OKI as of June 30, 2000.

Beginning July 1, 2001, OKI anticipates changing to a provisional/actual cost method of applying fringe benefit costs and indirect costs to programs. This change will result in the recovery of fringe benefits and indirect costs based on actual costs.

In addition, project work performed under grants and contracts is subject to final acceptance by the grantor and contracting agencies. Costs claimed for work performed under grants and contracts which are not acceptable to the grantor or contracting agency may be subject to recovery by the grantor or contracting agency. The management of OKI believes that project work has been satisfactorily performed.

## **SUPPLEMENTAL INFORMATION**

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF FRINGE BENEFIT COST RATES**  
**for the year ended June 30, 2000**

	<u>Fixed</u>	<u>Actual</u>
Fringe benefit costs:		
Vacation	\$ 201,630	\$ 125,016
Sick	87,125	49,634
Holiday	81,000	66,694
Administrative leave	25,000	7,698
FICA	175,139	134,553
Retirement	166,281	108,230
Group insurance	200,000	179,557
Workers compensation	16,000	7,356
Employee incentive	<u>5,000</u>	<u>1,367</u>
	<u>\$ 957,175</u>	<u>\$ 680,105</u>
Allocation base:		
Direct and indirect personnel	<u>\$1,990,393</u>	<u>\$1,609,094</u>
Fringe benefit cost rate	<u>48.09%</u>	<u>42.27%</u>

Notes:

1. Approval of the fixed fringe benefit cost rate for the year ended June 30, 2000, was obtained from ODOT, OKI's Federal cognizant agency. The authority for ODOT to be OKI's cognizant agency was granted from the FHWA.
2. There were no questioned costs in the fringe benefit cost pool or the direct and indirect personnel allocation base.
3. Expenses in the Statement of Revenues, Expenditures and Changes in Net Assets reflect the application of actual rates. Individual program costs presented on pages 11 to 44 reflect the application of fixed rates.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF INDIRECT COST RATES**  
**for the year ended June 30, 2000**

	<u>Fixed</u>	<u>Actual</u>
Indirect costs:		
Personnel	\$ 515,000	\$ 427,569
Fringe benefits	247,662	180,718
Travel and subsistence	18,000	28,513
Drafting materials and office supplies	49,500	29,720
Outside printing	8,000	3,204
Postage and shipping	25,000	19,594
Occupancy and telephone	205,000	195,958
Interest expense	1,000	7,559
Legal and audit	50,000	40,003
Insurance and maintenance of equipment	32,075	23,544
Professional services	60,000	80,938
Depreciation and amortization	85,000	80,408
Memberships/registration fees, subscriptions and publications	22,000	15,596
Advertising and temporary services	9,200	2,314
Other	3,000	8,585
Retirement Plan Administrative Fee	4,000	-
Internet Costs/Web Site Management	30,000	-
Meetings and hearings	-	<u>5,763</u>
 Total indirect costs	 <u>\$1,364,437</u>	 <u>\$1,149,986</u>
 Allocation base: Direct personnel	 <u>\$1,475,393</u>	 <u>\$1,181,525</u>
 Indirect cost rate	 <u>92.48%</u>	 <u>97.33%</u>

**Notes:**

1. Approval of the fixed indirect cost rate for the year ended June 30, 2000 was obtained from ODOT, OKI's cognizant agency. The authority for ODOT to be OKI's cognizant agency was granted from the FHWA.
2. Actual fringe benefit costs applied to indirect personnel are based upon the actual fringe benefit cost rate for the year ended June 30, 2000.
3. There were no questioned costs in the indirect cost pool or the direct personnel allocation base.
4. Expenses in the Statement of Revenues, Expenditures and Changes in Net Assets reflect the application of actual rates. Individual program costs presented on pages 11 to 44 reflect the application of fixed rates.



**STATEMENTS OF CUMULATIVE REVENUES AND EXPENDITURES**  
**COMPLETED PROGRAMS**

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**KENTUCKY EXCLUSIVE**  
**BRENT SPENCE BRIDGE STUDY**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
KYTC state funds	\$500,000	\$66,621	\$ -	\$66,621
Local matching funds	-	-	4	-
 Total Revenue	 <u>\$500,000</u>	 <u>\$66,621</u>	 <u>\$ 4</u>	 <u>\$66,624</u>
Expenditures:				
Direct personnel	\$ -	\$26,606	\$ -	\$26,606
Fringe benefits	-	12,924	-	12,924
Indirect	-	26,914	-	26,914
Contractual	500,000	-	-	-
Other expenditures	-	177	4	181
 Total Expenditures	 <u>\$500,000</u>	 <u>\$66,621</u>	 <u>\$ 4</u>	 <u>\$66,625</u>
Task:				
Brent Spence Bridge Study	<u>\$500,000</u>	<u>\$66,621</u>	<u>\$ 4</u>	<u>\$66,625</u>

**NOTES:**

1. The grant for the Bridge Study began June 26, 1995.
2. KYTC funds are received under an agreement with the Kentucky Department of Transportation. Revenues were received and expenditures incurred under an agreement between OKI and KYTC in accordance with an overall work program approved each fiscal year.
3. In accordance with the OKI/KYTC agreement, Federal grant revenues do not exceed 100 percent of expenditures incurred.
4. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES  
OHIO EXCLUSIVE  
I-75 CORRIDOR MIS  
as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
ODOT/STP state funds	\$240,000	\$ 80,737	\$159,263	\$ 240,000
Local matching funds	<u>60,000</u>	<u>20,185</u>	<u>39,815</u>	<u>60,000</u>
Total Revenues	<u>\$300,000</u>	<u>\$100,922</u>	<u>\$199,078</u>	<u>\$300,000</u>
Expenditures:				
Direct personnel	\$115,803	\$ 2,727	\$ 70,893	\$ 73,620
Fringe benefits	55,678	1,305	34,092	35,397
Indirect	122,728	2,811	65,561	68,372
Contractual	-	93,615	22,538	116,153
Other expenditures	<u>5,791</u>	<u>464</u>	<u>5,994</u>	<u>6,458</u>
Total Expenditures	<u>\$300,000</u>	<u>\$100,922</u>	<u>\$199,078</u>	<u>\$300,000</u>
Task:				
I-75 Corridor MIS	<u>\$300,000</u>	<u>\$100,922</u>	<u>\$199,078</u>	<u>\$300,000</u>

**NOTES:**

1. The grant for the I-75 Corridor MIS began July 1, 1998.
2. ODOT funds are received under an agreement with the Ohio Department of Transportation. Revenues were received and expenditures incurred under an agreement between OKI and ODOT in accordance with an overall work program approved each fiscal year.
3. In accordance with the OKI/ODOT agreement, Federal grant revenues do not exceed 80 percent of expenditures incurred.
4. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**CMAQ/ODOT**  
**RIDESHARING CONGESTION MANAGEMENT PROGRAM**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
<b>Revenues:</b>				
Federal and state funds:				
Ohio: ODOT special CMAQ funds	\$383,000	\$126,576	\$16,144	\$142,720
Kentucky: KTC special CMAQ funds	37,600	8,122	2,169	10,291
Local matching funds	<u>9,400</u>	<u>2,080</u>	<u>543</u>	<u>2,623</u>
<b>Total Revenues</b>	<b><u>\$430,000</u></b>	<b><u>\$136,778</u></b>	<b><u>\$18,856</u></b>	<b><u>\$155,634</u></b>
<b>Expenditures:</b>				
Direct personnel	\$ 84,000	\$ 30,722	\$ 1,075	\$ 31,797
Fringe benefits	42,000	14,921	517	15,438
Indirect	84,000	28,372	995	29,367
Printing, marketing, & contractual	205,000	52,444	10,338	62,782
Other expenditures	<u>15,000</u>	<u>10,319</u>	<u>5,931</u>	<u>16,250</u>
<b>Total Expenditures</b>	<b><u>\$430,000</u></b>	<b><u>\$136,778</u></b>	<b><u>\$18,856</u></b>	<b><u>\$155,634</u></b>
<b>Tasks:</b>				
Alternative fueled vanpool	\$ 60,000	\$ 47,965	\$ -	\$ 47,965
Guaranteed ride home expansion	150,000	875	16,269	17,144
Ridematching computer hardware	10,000	10,048	-	10,048
Butler Co. incentive program	200,000	77,890	2,587	80,477
Trans. mgt assoc.	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total tasks</b>	<b><u>\$430,000</u></b>	<b><u>\$136,778</u></b>	<b><u>\$18,856</u></b>	<b><u>\$155,634</u></b>

**NOTES:**

1. State grants and contracts consist of the following (all costs were incurred after the effective dates):
  - a. ODOT agreement for the period June 9, 1994 through June 30, 2000 for \$383,000 in CMAQ funds.
  - b. KYTC agreement for the period July 1, 1994 through June 30, 2000 for \$37,600 in CMAQ funds.
2. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES  
FHWA/ODOT; FHWA/KYTC  
FY 2000 PROJECT RIDESHARE  
as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
<b>Revenues:</b>				
Federal and state funds:				
Ohio: OHIO/STP funds	\$381,992	\$ -	\$236,677	\$236,677
Kentucky: KYTC/SNK funds	64,499	-	40,149	40,149
Local matching funds	<u>38,493</u>	<u>-</u>	<u>25,078</u>	<u>25,078</u>
 Total Revenues	 <u>\$484,984</u>	 <u>\$ -</u>	 <u>\$301,904</u>	 <u>\$301,904</u>
 <b>Expenditures:</b>				
Direct personnel	\$108,094	\$ -	\$ 70,660	\$ 70,660
Fringe benefits	51,991	-	33,980	33,980
Indirect	111,429	-	65,346	65,346
Travel, subsistence & professional development	3,655	-	542	542
Printing, marketing & contractual	134,991	-	126,952	126,952
Other expenditures	<u>74,824</u>	<u>-</u>	<u>4,424</u>	<u>4,424</u>
 Total Expenditures	 <u>\$484,984</u>	 <u>\$ -</u>	 <u>\$301,904</u>	 <u>\$301,904</u>
 <b>Task:</b>				
Ridematching	\$ 40,000	\$ -	\$ 12,964	\$ 12,964
Vanpool	85,000	-	58,553	58,553
Marketing	294,984	-	185,646	185,646
Commuter parking	45,000	-	44,741	44,741
Evaluation	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total tasks	 <u>\$484,984</u>	 <u>\$ -</u>	 <u>\$301,904</u>	 <u>\$301,904</u>

**NOTES:**

1. State grants and contracts consist of the following (all costs were incurred after the effective dates):
  - a. ODOT agreement for the period July 1, 1998 through June 30, 1999 for \$381,992 in OHIO/STP reimbursed to OKI at a participation rate of 94.5 percent
  - b. KYTC agreement for the period July 1, 1998 through June 30, 1999 for \$64,499 in KYTC/SNK reimbursed to OKI at a participation rate of 80 percent.
2. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES  
FHWA/ODOT/KYTC  
FY 99 TRANSPORTATION PLANNING  
as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
<b>Revenues:</b>				
Federal and state funds:				
Ohio-ODOT (HPR-PL funds)	\$1,355,298	\$ 977,344	\$ 279,914	\$ 1,257,258
Kentucky-KYTC (HPR-PL funds)	187,184	147,305	39,844	187,149
Kentucky-KYTC (FTA funds)	54,297	42,182	12,108	54,290
Local matching funds	195,696	143,638	41,160	184,798
In-kind services	<u>1,499</u>	<u>1,497</u>	-	<u>1,497</u>
<b>Total Revenues</b>	<b><u>\$1,793,974</u></b>	<b><u>\$1,311,966</u></b>	<b><u>\$373,026</u></b>	<b><u>\$1,684,992</u></b>
<b>Expenditures:</b>				
Direct personnel	\$ 694,746	\$ 508,000	\$ 150,785	\$ 658,785
Fringe benefits	333,468	243,180	72,513	315,693
Indirect	701,795	523,697	139,446	663,143
Travel, subsistence & professional devel.	21,362	17,133	270	17,403
Printing, marketing & contractual	25,900	13,087	7,795	20,882
Other expenditures	<u>16,703</u>	<u>6,869</u>	<u>2,217</u>	<u>9,086</u>
<b>Total Expenditures</b>	<b><u>\$1,793,974</u></b>	<b><u>\$1,311,966</u></b>	<b><u>\$373,026</u></b>	<b><u>\$1,684,992</u></b>
<b>Tasks:</b>				
Transportation improvement program	\$ 158,846	\$ 152,208	\$ 6,630	\$ 158,838
System characteristics (surveillance)	890,000	640,506	193,262	833,768
Long range planning	454,000	452,130	155,284	607,414
Air quality program	170,000	54,836	17,850	72,686
KTC exclusive	9,995	9,980	-	9,980
Ohio exclusive	<u>111,133</u>	<u>2,306</u>	-	<u>2,306</u>
<b>Total tasks</b>	<b><u>\$1,793,974</u></b>	<b><u>\$1,311,966</u></b>	<b><u>\$373,026</u></b>	<b><u>\$1,684,992</u></b>

**NOTES:**

1. The grant period for FY 99 Transportation Planning was July 1, 1998 to October 31, 1999 including extensions granted by ODOT and KYTC.
2. FHWA/ODOT/KYTC funds are received under agreements for continuation of a transportation planning process with ODOT and KYTC. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the agreement, Federal and State grant funds do not exceed the matching requirements established in the FY 1999 overall work program.
4. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES  
ODOT/KYTC/CMAQ  
ADVANCED REGIONAL TRAFFIC INTERACTIVE MANAGEMENT  
AND INFORMATION SYSTEM (ARTIMIS)  
as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
ODOT/CMAQ state funds	\$22,500	\$15,902	\$ 6,281	\$22,183
KYTC/CMAQ state funds	6,000	4,239	1,675	5,914
Local matching funds	<u>1,500</u>	<u>1,060</u>	<u>418</u>	<u>1,478</u>
Total Revenues	<u>\$30,000</u>	<u>\$21,201</u>	<u>\$8,374</u>	<u>\$29,575</u>
Expenditures:				
Direct personnel	\$10,623	\$ 8,304	\$3,434	\$11,738
Fringe benefits	5,109	3,975	1,651	5,626
Indirect	13,737	8,561	3,176	11,737
Other expenditures	<u>531</u>	<u>361</u>	<u>113</u>	<u>474</u>
Total Expenditures	<u>\$30,000</u>	<u>\$21,201</u>	<u>\$8,374</u>	<u>\$29,575</u>
Task:				
A.R.T.I.M.I.S.	<u>\$30,000</u>	<u>\$21,201</u>	<u>\$8,374</u>	<u>\$29,575</u>

**NOTES:**

1. The grant for the A.R.T.I.M.I.S. began July 1, 1998.
2. CMAQ/ODOT funds are received under an agreement with the Ohio Department of Transportation. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the OKI/ODOT agreement, State revenues do not exceed 100 percent of expenditures incurred.
4. In accordance with the OKI/KYTC agreement, State revenues do not exceed 100 percent of expenditures incurred.
5. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**KYTC**  
**FY 98 KYTC NORTHEAST BOONE COUNTY MIS**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30,2000</u>
Revenues:				
Federal and state funds:				
Kentucky - state funds	\$400,000	\$266,782	\$ 89,700	\$356,482
Local matching funds	<u>100,000</u>	<u>66,694</u>	<u>22,794</u>	<u>89,488</u>
Total Revenues	<u>\$500,000</u>	<u>\$333,476</u>	<u>\$112,494</u>	<u>\$445,970</u>
Expenditures:				
Direct personnel	\$135,061	\$ 32,568	\$ 6,138	\$ 38,706
Fringe benefits	65,047	15,625	2,952	18,577
Indirect	135,149	33,646	5,677	39,323
Travel, subsistence & professional development	1,600	554	54	608
Printing, marketing & contractual	155,893	248,908	96,623	345,531
Other expenditures	<u>7,250</u>	<u>2,175</u>	<u>1,050</u>	<u>3,225</u>
Total Expenditures	<u>\$500,000</u>	<u>\$333,476</u>	<u>\$112,494</u>	<u>\$445,970</u>
Task:				
Northeast Boone County MIS	<u>\$500,000</u>	<u>\$333,476</u>	<u>\$112,494</u>	<u>\$445,970</u>

**NOTES:**

1. The grant period under the KYTC Contract is March 1, 1998 to December 31, 1999.
2. In accordance with the KYTC contract, state grant revenues did not exceed 80 percent of expenses, as set forth in the grant budget.
3. As June 30, 2000, no costs subject to audit have been questioned.



**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES  
ODOT  
I-71 CORRIDOR PLANNING AND PRELIMINARY ENGINEERING  
as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Federal contracts-ODOT	<u>\$325,000</u>	<u>\$ -</u>	<u>\$ 325,000</u>	<u>\$325,000</u>
Total Revenues	<u>\$325,000</u>	<u>\$ -</u>	<u>\$325,000</u>	<u>\$325,000</u>
Expenditures:				
Printing, marketing & contractual	<u>\$325,000</u>	<u>\$ -</u>	<u>\$325,000</u>	<u>\$325,000</u>
Total Expenditures	<u>\$325,000</u>	<u>\$ -</u>	<u>\$325,000</u>	<u>\$325,000</u>
Task:				
Primary corridor - MIS	<u>\$325,000</u>	<u>\$ -</u>	<u>\$325,000</u>	<u>\$325,000</u>

**NOTES:**

1. The grant for FY2000 I-71 Corridor Planning and Preliminary Engineering began July 1, 1999.
2. FTA funds are received under agreement for continuation of the northeastern corridor major investment study. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES  
KTC EXCLUSIVE - TRAFFIC MANAGEMENT PROGRAM (FY2000)  
as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Kentucky: KYTC	<u>\$16,545</u>	<u>\$ -</u>	<u>\$16,545</u>	<u>\$16,545</u>
Total Revenues	<u>\$16,545</u>	<u>\$ -</u>	<u>\$16,545</u>	<u>\$16,545</u>
Expenditures:				
Direct personnel	\$ 2,485	\$ -	\$ 2,485	\$ 2,485
Fringe benefits	1,195	-	1,195	1,195
Indirect	2,298	-	2,298	2,298
Printing, marketing & contractual	7,689	-	7,689	7,689
Other expenditures	<u>2,878</u>	<u>-</u>	<u>2,878</u>	<u>2,878</u>
Total Expenditures	<u>\$16,545</u>	<u>\$ -</u>	<u>\$16,545</u>	<u>\$16,545</u>
Task:				
KTC Exclusive Traffic management program	<u>\$16,545</u>	<u>\$ -</u>	<u>\$16,545</u>	<u>\$16,545</u>

**NOTES:**

1. The grant period for KTC Exclusive Traffic Management Program is July 1, 1999 to June 30, 2000.
2. Funds are received under agreement with KYTC for traffic management programs. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**KYTC**  
**FY 93 KYTC VANPOOL ECONOMIC INCENTIVE PROGRAM**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Kentucky-KYTC	\$480,000	\$367,307	\$ 29,341	\$396,648
Local matching funds				
In-kind contributions	<u>120,000</u>	<u>182,677</u>	<u>29,341</u>	<u>212,018</u>
Total Revenues	<u>\$600,000</u>	<u>\$549,984</u>	<u>\$58,682</u>	<u>\$608,666</u>
Expenditures:				
Marketing and promotion				
Economic incentives	\$388,000	\$527,082	\$58,682	\$585,764
Marketing materials	25,000	(*)	(*)	(*)
Advertising	100,000	(*)	(*)	(*)
Marketing staff	37,000	(*)	(*)	(*)
Documentation	25,000	(*)	(*)	(*)
Administration	<u>25,000</u>	<u>(*)</u>	<u>(*)</u>	<u>(*)</u>
Total Expenditures	<u>\$600,000</u>	<u>\$527,082</u>	<u>\$58,682</u>	<u>\$585,764</u>
Task:				
Vanpool incentive program	<u>\$600,000</u>	<u>\$527,082</u>	<u>\$58,682</u>	<u>\$585,764</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ 22,902</u>	<u>\$ -</u>	<u>\$ 22,902</u>

**NOTES:**

1. The grant period for the Kentucky Vanpool Economic Incentive Program is January 1, 1993 to December 31, 1999.
2. CMAQ/KYTC funds are received under an agreement with the Kentucky Transportation Cabinet for a Transportation Demand/Congestion Management Project Proposal. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.

(continued)

(continued)

3. In accordance with the OKI/KYTC agreement, Federal grant revenues do not exceed 80 percent of expenditures incurred. The intent of this program is to continually reduce the ratio of Federal funds to determine at what level of subsidiary the van groups cease to operate. For FY 97 the ration of Federal funds received was 70 percent for eleven months and 60 percent for one month. For FY 98, the ratio of Federal funds received was 60 percent. For FY 99, the ratio of Federal funds was 60 percent for six months and 50 percent for six months. For FY 00, the ratio of Federal funds was 50 percent for six months.
4. In accordance with the OKI/KYTC agreement, Federal grant revenues do not exceed the \$96,000 yearly maximum allowed.
5. During Fiscal Year 1997, 1996 and 1995, this program generated \$6,656, \$9,682, and \$6,564 of net income, respectively, as OKI collected 30 percent in 1996 and 1995 and 40 percent in 1997 from vanpool riders while the grant required a local match of only 20 percent in 1996 and 1995, 30 percent for 11 months in 1997 and 40 percent for one month in 1997. The income generated is to be used in later years to offset the local match portion of expenditures not financed by the vanpool riders.
6. (\*) No cumulative expenditures by budget classification.
7. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**OEPA**  
**FY 99 OHIO 604B WATER QUALITY PLANNING PROGRAM**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Ohio-OEPA	\$51,000	\$51,000	\$ -	\$ 51,000
Local matching funds	<u>34,000</u>	<u>33,875</u>	<u>125</u>	<u>34,000</u>
 Total Revenues	 <u>\$85,000</u>	 <u>\$84,875</u>	 <u>\$125</u>	 <u>\$85,000</u>
Expenditures:				
Direct personnel	\$31,320	\$32,949	\$ -	\$32,949
Fringe benefits	14,995	15,773	-	15,773
Indirect	32,285	33,968	-	33,968
Travel, subsistence & professional development	1,750	1,391	-	1,391
Printing, marketing & contractual	2,000	207	-	207
Other expenditures	<u>2,650</u>	<u>587</u>	<u>125</u>	<u>712</u>
 Total Expenditures	 <u>\$85,000</u>	 <u>\$84,875</u>	 <u>\$125</u>	 <u>\$85,000</u>
Task:				
FY1999 OEPA General Assembly Water Project	<u>\$85,000</u>	<u>\$84,875</u>	<u>\$125</u>	<u>\$85,000</u>

**NOTES:**

1. The grant period under the OEPA FY 99 State 604B Contract is July 1, 1998 to September 30, 1999. This grant agreement provides for state revenues to be earned on adequate completion of products rather than cost reimbursement.
2. In accordance with the State OEPA contract, state grant revenues did not exceed \$51,000 as set forth in the grant budget and the local matching requirement of 40 percent has been met.
3. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES  
OEPA  
FY 99 GENERAL ASSEMBLY WATER QUALITY PLANNING PROJECT  
as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Ohio-OEPA	\$ 75,000	\$59,390	\$15,594	\$ 74,984
Local matching funds	<u>50,000</u>	<u>39,593</u>	<u>10,396</u>	<u>49,989</u>
Total Revenues	<u>\$125,000</u>	<u>\$98,983</u>	<u>\$25,990</u>	<u>\$124,973</u>
Expenditures:				
Direct personnel	45,676	37,936	10,613	48,549
Fringe benefits	25,252	18,160	5,104	23,264
Indirect	47,572	39,108	9,815	48,923
Travel, subsistence & professional development	2,500	486	274	760
Printing, marketing & contractual	1,000	2,088	45	2,133
Other expenditures	<u>3,000</u>	<u>1,205</u>	<u>139</u>	<u>1,344</u>
Total Expenditures	<u>\$125,000</u>	<u>\$98,983</u>	<u>\$25,990</u>	<u>\$124,973</u>
Task:				
FY 2000 OEPA General Assembly Water Project	<u>\$125,000</u>	<u>\$98,983</u>	<u>\$25,990</u>	<u>\$124,973</u>

**NOTES:**

1. The grant for the OEPA FY99 General Assembly Contract began July 1, 1998
2. In accordance with the State OEPA contract, state grant revenues did not exceed 60 percent, as set forth in the grant budget.
3. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**OEPA**  
**FY 2000 GENERAL ASSEMBLY WATER QUALITY PLANNING PROJECT**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Ohio-OEPA	\$ 75,000	\$ -	\$ 75,000	\$ 75,000
Local matching funds	<u>50,000</u>	<u>-</u>	<u>51,940</u>	<u>51,940</u>
 Total Revenues	 <u>\$125,000</u>	 <u>\$ -</u>	 <u>\$126,940</u>	 <u>\$126,940</u>
Expenditures:				
Direct personnel	\$ 45,676	\$ -	\$50,819	\$ 50,819
Fringe benefits	25,252	-	24,439	24,439
Indirect	47,572	-	46,998	46,998
Travel, subsistence & professional development	2,500	-	1,626	1,626
Printing, marketing & contractual	1,000	-	177	177
Other expenditures	<u>3,000</u>	<u>-</u>	<u>2,881</u>	<u>2,881</u>
 Total Expenditures	 <u>\$125,000</u>	 <u>\$ -</u>	 <u>\$126,940</u>	 <u>\$126,940</u>
Task:				
FY 2000 OEPA General Assembly Water Project	<u>\$125,000</u>	<u>\$ -</u>	<u>\$126,940</u>	<u>\$126,940</u>

**NOTES:**

1. The grant for the OEPA FY 2000 General Assembly Contract began July 1, 1999.
2. In accordance with the State OEPA contract, state grant revenues did not exceed 60 percent, as set forth in the grant budget.
3. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES  
ODOD  
FY 99 OHIO DEPARTMENT OF DEVELOPMENT CLEAN CITIES  
as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Ohio - O.D.O.D.	\$20,000	\$13,506	\$6,489	\$19,995
Local matching funds	-	-	46	46
 Total Revenues	 <u>\$20,000</u>	 <u>\$13,506</u>	 <u>\$6,535</u>	 <u>\$20,041</u>
Expenditures:				
Direct personnel	\$ 7,571	\$ 4,732	\$2,697	\$ 7,429
Fringe benefits	3,625	2,265	1,297	3,562
Indirect	7,804	4,879	2,495	7,374
Printing, marketing & contractual	200	-	-	-
Other expenditures	<u>800</u>	<u>1,630</u>	<u>46</u>	<u>1,676</u>
 Total Expenditures	 <u>\$20,000</u>	 <u>\$13,506</u>	 <u>\$6,535</u>	 <u>\$20,041</u>
Task:				
OKI administrative task	<u>\$20,000</u>	<u>\$13,506</u>	<u>\$6,535</u>	<u>\$20,041</u>

**NOTES:**

1. The grant period under the ODOD Contract is July 20, 1998 to September 30, 1999.
2. As of June 30, 2000, no costs subject to audit have been questioned.



**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**USDOE**  
**FY 98 U.S. DOE CLEAN CITIES MARKET STUDY AND OUTREACH PROGRAM**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Federal - U.S.D.O.E.	\$15,000	\$1,995	\$12,937	\$14,932
<b>Total Revenues</b>	<u>\$15,000</u>	<u>\$1,995</u>	<u>\$12,937</u>	<u>\$14,932</u>
Expenditures:				
Professional development	\$ -	\$ -	\$ 125	\$ 125
Printing, marketing & contractual	15,000	1,995	4,449	6,444
Other expenditures	-	-	8,363	8,363
<b>Total Expenditures</b>	<u>\$15,000</u>	<u>\$1,995</u>	<u>\$12,937</u>	<u>\$14,932</u>
Task:				
Clean cities market study & outreach program	<u>\$15,000</u>	<u>\$1,995</u>	<u>\$12,937</u>	<u>\$14,932</u>

**NOTES:**

1. The grant period under the USDOE Contract is September 30, 1997 to March 31, 2000.
2. In accordance with the US DOE contract, federal grant revenues did not exceed \$15,000, as set forth in the grant budget.
3. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES  
GM POWERTRAIN GAS CAP REPLACEMENT PROGRAM  
as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Local matching funds	<u>\$63,879</u>	<u>\$60,197</u>	<u>\$3,682</u>	<u>\$63,879</u>
Total Revenues	<u>\$63,879</u>	<u>\$60,197</u>	<u>\$3,682</u>	<u>\$63,879</u>
Expenditures:				
Printing, marketing & contractual	<u>\$63,879</u>	<u>\$60,197</u>	<u>\$3,682</u>	<u>\$63,879</u>
Total Expenditures	<u>\$63,879</u>	<u>\$60,197</u>	<u>\$3,682</u>	<u>\$63,879</u>
Task:				
GM Gas Cap Replacement Program	<u>\$63,879</u>	<u>\$60,197</u>	<u>\$3,682</u>	<u>\$63,879</u>

**NOTES:**

1. All funds provided for this activity are private funds.
2. The GM Gas Cap Replacement Program began July 1, 1998.
3. As of June 30, 2000 no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**LOCAL WATER QUALITY PLANNING**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Local matching funds	<u>\$100,776</u>	\$ -	<u>\$12,436</u>	<u>\$12,436</u>
Total Revenues	<u>\$100,776</u>	<u>\$ -</u>	<u>\$12,436</u>	<u>\$12,436</u>
Expenditures:				
Direct personnel	\$ 40,470	\$ -	\$ 5,026	\$5,026
Fringe benefits	19,830	-	2,417	2,417
Indirect	38,976	-	4,648	4,648
Travel, subsistence & professional development	-	-	29	29
Printing, marketing & contractual	1,000	-	-	-
Other expenditures	<u>500</u>	<u>-</u>	<u>316</u>	<u>316</u>
Total Expenditures	<u>\$100,776</u>	<u>\$ -</u>	<u>\$12,436</u>	<u>\$12,436</u>
Task:				
Local water quality planning	<u>\$100,776</u>	<u>\$ -</u>	<u>\$12,436</u>	<u>\$12,436</u>

**NOTES:**

1. The grant period for Local Water Quality Planning was July 1, 1999 to June 30, 2000.
2. Budget amounts were derived from FY 2000 Overall Agency Budget.
3. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**REGIONAL PLANNING ACTIVITIES**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Local matching funds:				
Member county contributions	\$ 143,237	\$ -	\$143,409	\$143,409
DRC Revenues	5,000	-	-	-
Funds provided by surplus	<u>8,332</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Revenues	 <u>\$156,569</u>	 <u>\$ -</u>	 <u>\$143,409</u>	 <u>\$143,409</u>
Expenditures:				
Direct personnel	\$ 67,194	\$ -	\$ 54,405	\$ 54,405
Fringe benefits	32,212	-	26,163	26,163
Indirect	49,912	-	50,314	50,314
Travel, subsistence & professional development	1,500	-	270	270
Printing, marketing & contractual	-	-	11,021	11,021
Other expenditures	<u>5,751</u>	<u>-</u>	<u>1,236</u>	<u>1,236</u>
 Total Expenditures	 <u>\$156,569</u>	 <u>\$ -</u>	 <u>\$143,409</u>	 <u>\$143,409</u>
Task:				
Local comprehensive regional planning	<u>\$156,569</u>	<u>\$ -</u>	<u>\$143,409</u>	<u>\$143,409</u>

**NOTES:**

1. The grant period for the Local Comprehensive Regional Planning Program was July 1, 1999 to June 30, 2000.
2. Budget amounts were derived from FY 2000 Overall Agency Budget.
3. As of June 30, 2000, no costs subject to audit have been questioned.

**STATEMENTS OF CUMULATIVE REVENUES AND EXPENDITURES  
PROGRAMS IN PROGRESS**

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**FTA (OH-03-0159-01)**  
**FY 97/98/99/00 FTA (SECTION 3) TRANSPORTATION**  
**I-71 CORRIDOR PLANNING AND PRELIMINARY ENGINEERING**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Federal contracts-FTA	\$3,642,050	\$2,026,280	\$1,240,110	\$3,266,390
State contracts-Kentucky FTA match	-	6,436	-	6,436
Local matching funds	<u>991,762</u>	<u>500,125</u>	<u>250,143</u>	<u>750,268</u>
 Total Revenues	 <u>\$4,633,812</u>	 <u>\$2,532,841</u>	 <u>\$1,490,253</u>	 <u>\$4,023,094</u>
Expenditures:				
Direct personnel	\$ 198,542	\$ 127,502	\$ 43,899	\$171,401
Fringe benefits	95,230	61,730	21,111	82,841
Indirect	175,716	132,836	40,598	173,434
Travel, subsistence & professional development	14,820	6,634	2,942	9,576
Printing, marketing & contractual	4,142,483	2,162,863	1,354,096	3,516,959
Other expenditures	<u>7,021</u>	<u>41,276</u>	<u>27,607</u>	<u>68,883</u>
 Total Expenditures	 <u>\$4,633,812</u>	 <u>\$2,532,841</u>	 <u>\$1,490,253</u>	 <u>\$4,023,094</u>
Task:				
Primary corridor - MIS	<u>\$4,633,812</u>	<u>\$2,532,841</u>	<u>\$1,490,253</u>	<u>\$4,023,094</u>

**NOTES:**

1. The grant for FY 97/98/99/00 Primary Corridor Study (OH-03-0159-01) began September 26, 1996.
2. FTA funds are received under agreement for continuation of the northeastern corridor major investment study. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the agreement, Federal grant funds are 80 percent, matching funds are 20 percent.
4. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**FHWA/ODOT/KYTC**  
**FY 98 SURFACE TRANSPORTATION PROGRAM (STP)**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT (STP funds)	\$200,103	\$145,963	\$ 25,299	\$171,262
Kentucky: KYTC (SNK funds)	39,897	29,103	5,045	34,148
Local matching funds	<u>60,000</u>	<u>43,766</u>	<u>7,585</u>	<u>51,351</u>
 Total Revenues	 <u>\$300,000</u>	 <u>\$218,832</u>	 <u>\$37,929</u>	 <u>\$256,761</u>
Expenditures:				
Direct personnel	\$116,346	\$ 86,215	\$ 14,618	\$100,833
Fringe benefits	55,360	41,271	7,030	48,301
Indirect	117,000	88,879	13,518	102,397
Travel, subsistence & professional development	3,721	1,396	2,751	4,147
Printing, marketing & contractual	6,105	384	-	384
Other expenditures	<u>1,468</u>	<u>687</u>	<u>12</u>	<u>699</u>
 Total Expenditures	 <u>\$300,000</u>	 <u>\$218,832</u>	 <u>\$37,929</u>	 <u>\$256,761</u>
Task:				
Long range planning - STP	<u>\$300,000</u>	<u>\$218,832</u>	<u>\$ 37,929</u>	<u>\$256,761</u>

**NOTES:**

1. The grant for the Surface Transportation Program agreement began July 1, 1997.
2. FHWA/ODOT STP/KYTC SNK funds were received under agreements for specified long range planning activities. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. This program is funded with STP funds at a rate of 80 percent.
4. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**FTA REVERSE COMMUTE JOB ACCESS**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Federal contracts-FTA	\$ 784,450	\$ -	\$128,215	\$128,215
In-kind revenues	-	-	73,049	73,049
Local matching funds	<u>784,450</u>	<u>-</u>	<u>55,166</u>	<u>55,166</u>
 Total Revenues	 <u>\$1,568,900</u>	 <u>\$ -</u>	 <u>\$256,430</u>	 <u>\$256,430</u>
Expenditures:				
Printing, marketing & contractual	<u>\$1,568,900</u>	<u>\$ -</u>	<u>\$256,430</u>	<u>\$256,430</u>
 Total Expenditures	 <u>\$1,568,900</u>	 <u>\$ -</u>	 <u>\$256,430</u>	 <u>\$256,430</u>
Task:				
Reverse commute Job Access	<u>\$1,568,900</u>	<u>\$ -</u>	<u>\$256,430</u>	<u>\$256,430</u>

**NOTES:**

1. The grant for FTA Reverse Commute Job Access began July 1, 1999.
2. FTA funds are received under agreement for continuation of the Reverse Commute Job Access Program. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the agreement, Federal grant funds are 50 percent, matching funds are 50 percent.
4. As of June 30, 2000, no costs subject to audit have been questioned.



**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**FTA CENTRAL AREA LOOP (0171)**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
<b>Revenues:</b>				
Federal and state funds:				
Federal contracts-FTA	\$498,383	\$ -	\$29,209	\$29,209
Local matching funds	<u>124,595</u>	-	<u>7,302</u>	<u>7,302</u>
Total Revenues	<u>\$622,978</u>	<u>\$ -</u>	<u>\$36,511</u>	<u>\$36,511</u>
<b>Expenditures:</b>				
Direct personnel	\$ 47,700	\$ -	\$ 3,745	\$ 3,745
Fringe benefits	23,370	-	1,801	1,801
Indirect	44,408	-	3,464	3,464
Travel, subsistence & professional development	2,500	-	-	-
Printing, marketing & contractual	500,000	-	22,045	22,045
Other expenditures	<u>5,000</u>	-	<u>5,456</u>	<u>5,456</u>
Total Expenditures	<u>\$622,978</u>	<u>\$ -</u>	<u>\$36,511</u>	<u>\$36,511</u>
<b>Task:</b>				
Central Area Loop	<u>\$622,978</u>	<u>\$ -</u>	<u>\$36,511</u>	<u>\$36,511</u>

**NOTES:**

1. The grant for FY 2000 Central Area Loop Study (0171) began July 1, 1999.
2. FTA funds are received under agreement for continuation of the northeastern corridor major investment study. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the agreement, Federal grant funds are 80 percent, matching funds are 20 percent.
4. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**OHIO EXCLUSIVE**  
**EASTERN CORRIDOR STUDY**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Ohio STP/CMAQ state funds	\$1,170,000	\$ 943,125	\$108,232	\$1,051,357
Local matching funds	<u>130,000</u>	<u>104,788</u>	<u>12,026</u>	<u>116,814</u>
 Total Revenues	 <u>\$1,300,000</u>	 <u>\$1,047,913</u>	 <u>\$120,258</u>	 <u>\$1,168,171</u>
Expenditures:				
Direct personnel	\$ 121,113	\$ 76,304	\$ 14,904	\$ 91,208
Fringe benefits	52,219	36,876	7,167	44,043
Indirect	108,093	75,453	13,783	89,236
Travel, subsistence & professional development	4,500	2,079	32	2,111
Printing, marketing & contractual	1,000,000	852,652	84,120	936,772
Other expenditures	<u>14,075</u>	<u>4,549</u>	<u>252</u>	<u>4,801</u>
 Total Expenditures	 <u>\$1,300,000</u>	 <u>\$1,047,913</u>	 <u>\$120,258</u>	 <u>\$1,168,171</u>
Task:				
Eastern corridor study	<u>\$1,300,000</u>	<u>\$1,047,913</u>	<u>\$120,258</u>	<u>\$1,168,171</u>

**NOTES:**

1. The grant for the Eastern Corridor Study began July 1, 1996.
2. STP/ODOT funds are received under an agreement with the Ohio Department of Transportation to provide for a major investment study (MIS) of the eastern corridor. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the OKI/ODOT agreement, Federal grant revenues do not exceed 90 percent of expenditures incurred. The State of Ohio assists local match contributes 10 percent from State revenue sources.
4. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**FHWA/ODOT/KYTC**  
**FY 99 SURFACE TRANSPORTATION PROGRAM (STP)**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT (STP funds)	\$384,197	\$212,723	\$20,727	\$233,450
Kentucky: KYTC (SNK funds)	76,603	42,413	4,133	46,546
Local matching funds	<u>115,200</u>	<u>63,788</u>	<u>6,215</u>	<u>70,003</u>
 Total Revenues	 <u>\$576,000</u>	 <u>\$318,924</u>	 <u>\$31,075</u>	 <u>\$349,999</u>
Expenditures:				
Direct personnel	\$200,646	\$119,007	\$11,768	\$130,775
Fringe benefits	96,471	56,969	5,659	62,628
Indirect	206,851	122,684	10,883	133,567
Travel, subsistence & professional development	3,062	2,602	314	2,916
Printing, marketing & contractual	64,500	15,008	2,341	17,349
Other expenditures	<u>4,470</u>	<u>2,654</u>	<u>110</u>	<u>2,764</u>
 Total Expenditures	 <u>\$576,000</u>	 <u>\$318,924</u>	 <u>\$31,075</u>	 <u>\$349,999</u>
Tasks:				
Short range planing - STP	<u>\$576,000</u>	<u>\$318,924</u>	<u>\$31,075</u>	<u>\$349,999</u>

**NOTES:**

1. The grant for the Surface Transportation Program agreement began July 1, 1998.
2. FHWA/ODOT STP/KYTC SNK funds were received under agreements for specified long range planning activities. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. This program is funded with STP funds at a rate of 80 percent.
4. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**OHIO EXCLUSIVE**  
**FY 2000 I-75 CORRIDOR MIS**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
ODOT/STP state fund	\$780,000	\$ -	\$288,752	\$ 288,752
Local matching funds	<u>20,000</u>	<u>-</u>	<u>7,404</u>	<u>7,404</u>
Total Revenues	<u>\$800,000</u>	<u>\$ -</u>	<u>\$296,156</u>	<u>\$296,156</u>
Expenditures:				
Direct personnel	\$141,643	\$ -	\$ 5,610	\$ 5,610
Fringe benefits	68,116	-	2,698	2,698
Indirect	183,159	-	5,188	5,188
Contractual	400,000	-	282,244	282,244
Other expenditures	<u>7,082</u>	<u>-</u>	<u>416</u>	<u>416</u>
Total Expenditures	<u>\$800,000</u>	<u>\$ -</u>	<u>\$296,156</u>	<u>\$296,156</u>
Task:				
I-75 Corridor MIS	<u>\$800,000</u>	<u>\$ -</u>	<u>\$296,156</u>	<u>\$296,156</u>

**NOTES:**

1. The grant for the I-75 Corridor MIS began July 1, 1999.
2. ODOT funds are received under an agreement with the Ohio Department of Transportation. Revenues were received and expenditures incurred under an agreement between OKI and ODOT in accordance with an overall work program approved each fiscal year.
3. In accordance with the OKI/ODOT agreement, Federal grant revenues do not exceed 97.5 percent of expenditures incurred.
4. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**ODOT/KYTC/CMAQ**  
**OZONE AWARENESS PROGRAM**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
ODOT/CMAQ state funds	\$2,378,655	\$72,354	\$444,439	\$516,793
KYTC/CMAQ state funds	260,000	7,893	48,484	56,377
Local matching funds	<u>64,362</u>	<u>1,973</u>	<u>12,121</u>	<u>14,094</u>
Total Revenues	<u>\$2,703,017</u>	<u>\$82,220</u>	<u>\$505,044</u>	<u>\$587,264</u>
Expenditures:				
Direct personnel	\$ 229,760	\$ -	\$ 66,989	\$ 66,989
Fringe benefits	109,985	-	32,215	32,215
Indirect	236,836	-	61,951	61,951
Travel, subsistence & professional development	17,000	-	2,660	2,660
Printing, marketing & contractual	1,979,436	82,220	336,339	418,559
Other expenditures	<u>130,000</u>	<u>-</u>	<u>4,890</u>	<u>4,890</u>
Total Expenditures	<u>\$2,703,017</u>	<u>\$82,220</u>	<u>\$505,044</u>	<u>\$587,264</u>
Task:				
Ozone awareness program	<u>\$2,703,017</u>	<u>\$82,220</u>	<u>\$505,044</u>	<u>\$587,264</u>

**NOTES:**

1. The grant period for the Ozone Reduction Program began June 16, 1999.
2. CMAQ/ODOT/KYTC funds are received under an agreement with the Ohio Department of Transportation. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the OKI/ODOT agreement, Federal grant revenues do not exceed 90 percent of expenditures incurred. The State of Ohio assists local match contributions providing 10 percent from state revenue sources.
4. In accordance with the OKI/KYTC agreement, Federal grant revenues do not exceed 90 percent of expenditures incurred.
5. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES  
ODOT/KYTC/CMAQ  
ADVANCED REGIONAL TRAFFIC INTERACTIVE MANAGEMENT  
AND INFORMATION SYSTEM (ARTIMIS) EVALUATION  
as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
ODOT/CMAQ state funds	\$178,500	\$ -	\$ 79,978	\$ 79,978
KYTC/CMAQ state funds	<u>59,500</u>	<u>-</u>	<u>26,659</u>	<u>26,659</u>
Total Revenues	<u>\$238,000</u>	<u>\$ -</u>	<u>\$106,637</u>	<u>\$106,637</u>
Expenditures:				
Direct personnel	\$ -	\$ -	\$ 323	\$ 323
Fringe benefits	-	-	155	155
Indirect	-	-	249	249
Printing, marketing & contractual	238,000	-	105,844	105,844
Other expenditures	<u>-</u>	<u>-</u>	<u>66</u>	<u>66</u>
Total Expenditures	<u>\$238,000</u>	<u>\$ -</u>	<u>\$106,637</u>	<u>\$106,637</u>
Task:				
A.R.T.I.M.I.S. evaluation	<u>\$238,000</u>	<u>\$ -</u>	<u>\$106,637</u>	<u>\$106,637</u>

**NOTES:**

1. The grant for the A.R.T.I.M.I.S. Evaluation began July 1, 1999.
2. CMAQ/ODOT funds are received under an agreement with the Ohio Department of Transportation. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the OKI/ODOT agreement, State revenues do not exceed 100 percent of expenditures incurred.
4. In accordance with the OKI/KYTC agreement, State revenues do not exceed 100 percent of expenditures incurred.
5. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**FHWA/ODOT/KYTC**  
**FY 2000 SURFACE TRANSPORTATION PROGRAM (STP)**  
**as of June 30, 1999**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Ohio-ODOT (STP funds)	\$242,124	\$ -	\$187,343	\$187,343
Kentucky: KYTC (SNK funds)	48,276	-	37,352	37,352
Other Revenues	-	-	2,780	2,780
Local matching funds	<u>72,600</u>	<u>-</u>	<u>53,395</u>	<u>53,395</u>
 Total Revenues	 <u>\$363,000</u>	 <u>\$ -</u>	 <u>\$280,870</u>	 <u>\$280,870</u>
Expenditures:				
Direct personnel	\$137,285	\$ -	\$108,017	\$108,017
Fringe benefits	65,897	-	51,945	51,945
Indirect	138,657	-	99,894	99,894
Travel, subsistence & professional development	-	-	2,157	2,157
Printing, marketing & contractual	15,000	-	7,386	7,386
Other expenditures	<u>6,161</u>	<u>-</u>	<u>11,471</u>	<u>11,471</u>
 Total Expenditures	 <u>\$363,000</u>	 <u>\$ -</u>	 <u>\$280,870</u>	 <u>\$280,870</u>
Tasks:				
Short range planning - STP	<u>363,000</u>	<u>-</u>	<u>280,870</u>	<u>280,870</u>
 Total tasks	 <u>\$363,000</u>	 <u>\$ -</u>	 <u>\$280,870</u>	 <u>\$280,870</u>

**NOTES:**

1. The grant period for Surface Transportation Program agreement began July 1, 1999.
2. FHWA/ODOT STP/KYTC SNK funds are received under agreements for specified long range planning activities. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. This program is funded with STP funds at a rate of 80 percent.
4. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**FHWA/ODOT/KYTC**  
**FY 2000 TRANSPORTATION PLANNING**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
<b>Revenues:</b>				
Federal and state funds:				
Ohio-ODOT (HPR-PL funds)	\$1,601,935	\$ -	\$ 844,453	\$ 844,453
Kentucky-KYTC (HPR-PL funds)	299,654	-	173,744	173,744
Kentucky-KYTC (FTA funds)	58,639	-	31,363	31,363
Local matching funds	244,794	-	130,915	130,915
In-kind services	<u>-</u>	<u>-</u>	<u>1,571</u>	<u>1,571</u>
<b>Total Revenues</b>	<b><u>\$2,205,022</u></b>	<b><u>\$ -</u></b>	<b><u>\$1,182,046</u></b>	<b><u>\$1,182,046</u></b>
<b>Expenditures:</b>				
Direct personnel	\$ 560,277	\$ -	\$ 466,719	\$ 466,719
Fringe benefits	269,437	-	224,445	224,445
Indirect	724,495	-	431,622	431,622
Travel, subsistence & professional development	-	-	12,995	12,995
Printing, marketing & contractual	622,798	-	34,138	34,138
Other expenditures	<u>28,015</u>	<u>-</u>	<u>12,127</u>	<u>12,127</u>
<b>Total Expenditures</b>	<b><u>\$2,205,022</u></b>	<b><u>\$ -</u></b>	<b><u>\$1,182,046</u></b>	<b><u>\$1,182,046</u></b>
<b>Tasks:</b>				
Transportation improvement program	\$ 225,000	\$ -	\$ 137,413	\$ 137,413
System characteristics (surveillance)	996,120	-	422,840	422,840
Long range planning	706,698	-	386,714	386,714
Land use planning	150,000	-	146,137	146,137
Air quality program	45,000	-	28,579	28,579
KTC exclusive	9,998	-	9,998	9,998
Kentucky exclusive - Accident data	60,206	-	42,044	42,044
Transportation annual summary	<u>12,000</u>	<u>-</u>	<u>8,321</u>	<u>8,321</u>
<b>Total tasks</b>	<b><u>\$2,205,022</u></b>	<b><u>\$ -</u></b>	<b><u>\$1,182,046</u></b>	<b><u>\$1,182,046</u></b>

**NOTES:**

1. The grant period for FY 2000 Transportation Planning was July 1, 1999 to September 30, 2000.
2. FHWA/ODOT/KYTC funds are received under agreements for continuation of a transportation planning process with ODOT and KYTC. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the agreement, Federal and State grant funds do not exceed the matching requirements established in the FY 2000 overall work program.
4. As of June 30, 2000, no costs subject to audit have been questioned.



**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES  
OEPA  
FY 2000 WATER QUALITY PLANNING - STATE 604B CONTRACT (OHIO)  
as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Federal and state funds:				
Ohio-OEPA (EPA funds)	\$51,000	\$ -	\$22,621	\$22,621
Local matching funds	<u>34,000</u>	-	<u>15,081</u>	<u>15,081</u>
 Total Revenues	 <u>\$85,000</u>	 <u>\$ -</u>	 <u>\$37,702</u>	 <u>\$37,702</u>
Expenditures:				
Direct personnel	\$31,350	\$ -	\$15,349	\$15,349
Fringe benefits	15,323	-	7,382	7,382
Indirect	32,323	-	14,195	14,195
Travel, subsistence & professional development	1,750	-	516	516
Printing, marketing & contractual	2,000	-	43	43
Other expenditures	<u>2,254</u>	-	<u>217</u>	<u>217</u>
 Total Expenditures	 <u>\$85,000</u>	 <u>\$ -</u>	 <u>\$37,702</u>	 <u>\$37,702</u>
Task:				
Program coordination	<u>\$85,000</u>	<u>\$ -</u>	<u>\$37,702</u>	<u>\$37,702</u>

**NOTES:**

1. The grant period under the OEPA FY 2000 State 604B Contract is July 1, 1999 to September 30, 2000. This grant agreement provides for state revenues to be earned on adequate completion of products rather than cost reimbursement.
2. In accordance with the State OEPA contract, state grant revenues did not exceed \$51,000 as set forth in the grant budget and the local matching requirement of 40 percent has been met.
3. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**LOCAL CLEAN CITIES PROGRAM**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Local matching funds	<u>\$12,507</u>	<u>\$6,608</u>	<u>\$3,733</u>	<u>\$10,341</u>
Total Revenues	<u>\$12,507</u>	<u>\$6,608</u>	<u>\$3,733</u>	<u>\$10,341</u>
Expenditures:				
Direct personnel	\$ (*)	\$ 832	\$ -	\$ 832
Fringe benefits	(*)	405	-	405
Indirect	(*)	824	-	824
Travel, subsistence & professional development	(*)	43	-	43
Printing, marketing & contractual	(*)	1,562	149	1,711
Other expenditures	<u>(*)</u>	<u>2,942</u>	<u>3,584</u>	<u>6,526</u>
Total Expenditures	<u>\$12,507</u>	<u>\$6,608</u>	<u>\$3,733</u>	<u>\$10,341</u>
Task:				
Clean Cities Program	<u>\$12,507</u>	<u>\$6,608</u>	<u>\$3,733</u>	<u>\$10,341</u>

**NOTES:**

1. All funds provided for this activity are Private Funds.
2. The period for the Local Clean Cities Program began January 30, 1996.
3. (\*) No budget by cost category.
4. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES  
OEPA  
FY 2000 WATERWAY SURVEILLANCE AND IMPROVEMENT EQUIPMENT  
as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Local matching funds	<u>\$4,650</u>	<u>\$ -</u>	<u>\$4,115</u>	<u>\$4,115</u>
Total Revenues	<u>\$4,650</u>	<u>\$ -</u>	<u>\$4,115</u>	<u>\$4,115</u>
Expenditures:				
Other expenditures	<u>\$4,650</u>	<u>\$ -</u>	<u>\$4,115</u>	<u>\$4,115</u>
Total Expenditures	<u>\$4,650</u>	<u>\$ -</u>	<u>\$4,115</u>	<u>\$4,115</u>
Task:				
Water surveillance and improvement equipment	<u>\$4,650</u>	<u>\$ -</u>	<u>\$4,115</u>	<u>\$4,115</u>

**NOTES:**

1. The grant period under the OEPA FY 2000 Waterway Surveillance and Improvement Equipment Contract is July 1, 1999 to June 30, 2001.
2. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**OHIO RIVER BIKE TRAIL STUDY**  
**as of June 30, 2000**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 1999</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2000</u>
Revenues:				
Local matching funds	<u>\$221,925</u>	<u>\$115,339</u>	<u>\$64,346</u>	<u>\$179,685</u>
Total Revenues	<u><u>\$221,925</u></u>	<u><u>\$115,339</u></u>	<u><u>\$64,346</u></u>	<u><u>\$179,685</u></u>
Expenditures:				
Contractual	\$217,425	\$114,139	\$64,346	\$178,485
Printing	<u>4,500</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>
Total Expenditures	<u><u>\$221,925</u></u>	<u><u>\$115,339</u></u>	<u><u>\$64,346</u></u>	<u><u>\$179,685</u></u>
Task:				
Ohio river bike trail study	<u>\$221,925</u>	<u>\$115,339</u>	<u>\$64,346</u>	<u>\$179,685</u>

**NOTES:**

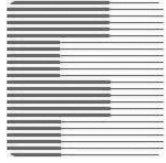
1. The grant for the Ohio River Bike Trail Study began January 30, 1996.
2. Budget derived by outside agency contributions. As of June 30, 2000, \$42,240 remains unearned.
3. As of June 30, 2000, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
for the year ended June 30, 1999**

Federal Grantor/ Pass Through Grantor/ Program Title	CFDA Number	Pass-through Grantor Number	Federal Award Amount	Total Project Budget	Total Federal Expenditures for the year ended June 30, 2000	Cumulative Federal Expenditures as of June 30, 2000
<b>U.S. Department of Transportation FTA-Transportation Planning Direct Programs</b>						
FY 97/98/99/100 FTA (Section 3) Transportation I-71 Corridor Planning and Preliminary Engineering	20.500	OH-03-0159-01	\$ 3,642,050	\$ 4,633,812	\$1,240,110	\$ 3,272,826
FTA Central Area Loop	20.500	OH-03-0171	498,383	622,978	29,209	29,209
FTA Reverse Commute Job Access	20.500	OH-37-X007-00	784,450	1,568,900	128,215	128,215
<b>Total FTS Transportation Planning</b>			<u>4,924,883</u>	<u>6,825,690</u>	<u>1,397,534</u>	<u>3,430,250</u>
<b>FHWA Transportation Planning: Passed through State Department of Transportation (Ohio, Kentucky &amp; Indiana) FHWA Highway Planning</b>						
FY 2000 Surface Transportation Program	20.205	554397	290,400	363,000	224,695	244,695
KTC Exclusive Traffic Management Program	20.205	C990007894	16,545	16,545	16,545	16,545
I-71 Corridor Planning and Preliminary Engineering	20.205	OH-90-2334	325,000	325,000	325,000	325,000
FY 2000 I-75 Corridor MIS	20.205	553746	780,000	800,000	288,752	288,752
FY 93 Kentucky Vanpool Economic Incentive Program	20.205	CH 00517	480,000	600,000	29,341	396,648
FY 98 KYTC Northeast Boone County MIS	20.205	CH 980332	400,000	500,000	89,700	356,482
Ohio Exclusive Eastern Corridor Study	20.205	548020	1,170,000	1,300,000	108,232	1,051,357
FY 2000 Project Rideshare	20.205	553558	446,491	484,984	276,826	276,826
Ridesharing Congestion Management Program	20.205	8049/CH 00591	420,600	430,000	18,313	153,011
Advanced Regional Traffic Interactive Management and Information System Evaluation	20.205	99078175	238,000	238,000	106,637	106,637
Advanced Regional Traffic Interactive Management and Information System	20.205	CH 980298/710460	28,500	30,000	7,956	28,097
Ohio Exclusive I-75 Corridor MIS	20.205	550533	240,000	300,000	159,263	240,000
Ozone Awareness Program	20.205	553581/CH3162	2,638,655	2,703,017	492,923	573,170
FY 98 Surface Transportation Program	20.205	550531/CH 981379	240,000	300,000	30,344	205,410
FY 99 Surface Transportation Program	20.205	CH 981380/552456	460,800	576,000	24,860	279,996
FY 99 Transportation Planning	20.205	540970/CH 980853	1,596,779	1,793,974	331,866	1,498,697
FY 2000 Transportation Planning	20.205	553628	1,960,228	2,205,022	1,049,560	1,049,560
<b>Total FHWA Transportation Planning</b>			<u>11,731,998</u>	<u>12,965,542</u>	<u>3,580,813</u>	<u>7,090,883</u>
<b>U.S. Environmental Protection Agency Passed through State Environmental Protection Agency</b>						
FY 99 General Assembly Water Quality Planning Project	66.419	General Assembly	75,000	125,000	15,594	74,984
FY 2000 General Assembly Water Quality Planning Project	66.419	General Assembly	75,000	125,000	75,000	75,000
FY 2000 Ohio 604B Water Quality Planning Program	66.419	604(b)	51,000	85,000	22,621	22,621
<b>Total U.S. Environmental Protection Agency</b>			<u>201,000</u>	<u>335,000</u>	<u>113,215</u>	<u>172,605</u>
<b>U.S. Department of Energy</b>						
FY 98 U.S. DOE Clean Cities Market Study and Outreach Program	81.041	DE-FG45-97R530358	15,000	15,000	12,937	14,932
FY 99 Ohio Department of Development Clean Cities	81.041	99-02	20,000	20,000	6,489	19,995
<b>Total U.S. Department of Energy</b>			<u>35,000</u>	<u>35,000</u>	<u>19,426</u>	<u>34,927</u>
<b>TOTAL</b>			<u>\$16,892,881</u>	<u>\$20,161,232</u>	<u>\$5,110,988</u>	<u>\$10,728,665</u>

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
for the year ended June 30, 2000**

1. The supplementary schedule of expenditures of Federal awards was prepared using the accrual basis of accounting.
2. OKI receives certain Federal awards as pass-through awards from various states (Ohio, Kentucky and Indiana). The amounts received are federal and nonfederal funds that are combined by the states and expenditures cannot be separately identified. The total amount of such pass-through awards is included in the supplemental schedule of expenditures of federal awards.
3. Expenditures for fringe benefits and indirect costs included in the schedule of expenditures of federal awards reflect the application of fixed rates.



**Foxx & Company**  
*Certified Public Accountants*

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

Executive Committee  
Ohio-Kentucky-Indiana Regional Council of Governments  
Cincinnati, Ohio

We have audited the financial statements of Ohio-Kentucky-Indiana Regional Council of Governments (OKI) as of and for the year ended June 30, 2000, and have issued our report thereon dated October 20, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

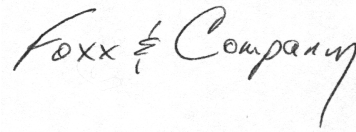
**Compliance**

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

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered OKI's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Executive Committee, management of OKI, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Foxx & Company". The signature is written in black ink on a light-colored background.

Cincinnati, Ohio  
October 20, 2000





**Foxx & Company**  
*Certified Public Accountants*

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

Executive Committee  
Ohio-Kentucky-Indiana Regional Council of Governments  
Cincinnati, Ohio

**Compliance**

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

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

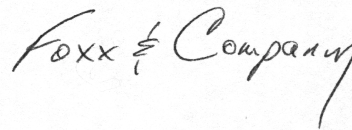
In our opinion OKI complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000.

## **Internal Control Over Compliance**

The management of OKI is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered OKI's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

This report is intended solely for the information and use of the Executive Committee, management of OKI, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Fox & Company". The signature is written in dark ink on a light-colored background.

Cincinnati, Ohio  
October 20, 2000

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the year ended June 30, 2000**

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified?                    \_\_\_yes                      X  no

Reportable condition(s) identified not considered to be  
material weaknesses?                    \_\_\_yes                      X  N/A - none reported

Noncompliance material to financial statements noted?  
   \_\_\_yes                      X  no

**Federal Awards**

Internal Control over major programs:

Material weakness(es) identified?                    \_\_\_yes                      X  no

Reportable condition(s) identified not considered to be  
material weaknesses?                    \_\_\_yes                      X  N/A - none reported

Type of auditors' report issued on compliance for  
major programs: Unqualified

Any audit findings disclosed that are required to be  
reported in accordance with Circular A-133 (Section  
.510(a))?                    \_\_\_yes                      X  no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>20.500</u>	<u>Federal Transit</u>

Dollar threshold used to distinguish between  
Type A and Type B programs                    \$300,000

Auditee qualified as low-risk auditee?                      X  yes                    \_\_\_no

**SECTION II - FINANCIAL STATEMENT FINDINGS SECTION**

No matters are reportable.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION**

No matters are reportable.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
June 30, 2000**

There were no prior audit findings or questioned costs relative to Federal awards for the audit of the Ohio-Kentucky-Indiana Regional Council of Government for the year ended June 30, 1999.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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800-282-0370  
Facsimile 614-466-4490

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**

**HAMILTON COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
FEBRUARY 20, 2001**