

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

**Financial Statements  
and  
Supplementary Information**

**for the years ended June 30, 2001 and 2000**





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

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

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, 2000 to June 30, 2001. 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 20, 2002

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

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## ACRONYMS

ARTIMIS	Advanced Regional Traffic Interactive Management and Information System
CMAQ	Congestion Mitigation and Air Quality
FHWA	Federal Highway Administration
FTA	Federal Transit Administration
HPR-PL	Highway Planning - Preliminary Engineering
KYTC	Kentucky Transportation Cabinet
MIS	Major Investment Study
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)

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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, 2001 and 2000, and the related statement of revenues, expenditures 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 auditing standards generally accepted in the in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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, 2001 and 2000, and the changes in net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2001 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 26, 2001

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**BALANCE SHEETS**  
**June 30, 2001 and 2000**

<b>ASSETS</b>	<u>2001</u>	<u>2000</u>
Cash and cash equivalents	\$ 557,768	\$ 696,376
Receivables under contracts and grants:		
Federal agencies	316,628	327,570
State agencies	1,480,312	1,039,931
Other	1,278,289	419,681
Total receivables	<u>3,075,229</u>	<u>1,787,182</u>
 Prepaid expenses and deposits	 <u>48,088</u>	 <u>31,899</u>
 Furniture and equipment:		
Office furniture and equipment	1,106,180	989,169
Less accumulated depreciation	(872,219)	(764,800)
Furniture and equipment, net	<u>233,961</u>	<u>224,369</u>
 Total assets	 <u>\$ 3,915,046</u>	 <u>\$ 2,739,826</u>
 <b>LIABILITIES AND NET ASSETS</b>		
Liabilities:		
Accounts payable	\$ 1,497,107	\$ 1,131,545
Accrued expense	275,929	242,369
Deferred revenue	1,035,676	306,761
Total liabilities	<u>2,808,712</u>	<u>1,680,675</u>
 Net assets	 <u>1,106,334</u>	 <u>1,059,151</u>
 Total liabilities and net assets	 <u>\$ 3,915,046</u>	 <u>\$ 2,739,826</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, 2001**  
**(with comparative summary totals for 2000)**

	<u>General and Administrative Activities</u>	<u>Environmental Planning Activities</u>	<u>Regional Planning Activities</u>	<u>Ridesharing Implementation</u>	<u>Transportation Planning Activities</u>	<u>Total 2001</u>	<u>Total 2000</u>
<b>Revenues:</b>							
Federal and state grants (including Federal pass-through funds)	\$ -	\$ 201,744	\$ 12,420	\$ 277,140	\$ 9,981,862	\$ 10,473,166	\$ 5,110,988
Local matching funds	53,832	172,107	221,844	9,530	943,854	1,401,167	1,229,561
Total revenues	<u>53,832</u>	<u>373,851</u>	<u>234,264</u>	<u>286,670</u>	<u>10,925,716</u>	<u>11,874,333</u>	<u>6,340,549</u>
<b>Expenses:</b>							
Direct costs:							
Personnel	89	113,309	76,415	42,415	1,151,034	1,383,262	1,181,525
Fringe benefits	38	48,869	32,958	18,294	496,442	596,601	499,387
Travel, subsistence and professional development	32,341	2,614	437	3,892	36,951	76,235	70,628
Printing, marketing and contractual services	-	21,645	39,033	170,294	8,038,022	8,268,994	3,225,265
Other direct expenses	21,274	72,792	8,120	8,869	38,880	149,935	147,296
Indirect costs	87	110,758	74,695	41,460	1,125,123	1,352,123	1,149,986
Total expenses	<u>53,829</u>	<u>369,987</u>	<u>231,658</u>	<u>285,224</u>	<u>10,886,452</u>	<u>11,827,150</u>	<u>6,274,087</u>
Excess (deficit) of revenues over expense	<u>\$ 3</u>	<u>\$ 3,864</u>	<u>\$ 2,606</u>	<u>\$ 1,446</u>	<u>\$ 39,264</u>	47,183	66,462
Net assets, beginning of year						<u>1,059,151</u>	<u>992,689</u>
Net assets, end of year						<u>\$ 1,106,334</u>	<u>\$ 1,059,151</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, 2001 and 2000**

	<u>2001</u>	<u>2000</u>
Cash flows from operating activities:		
Change in net assets	\$ 47,183	\$ 66,462
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	107,418	86,332
Change in assets and liabilities:		
Increase in accounts receivable	(1,288,047)	(29,159)
Increase in prepaid expenses and deposits	(16,189)	(7,508)
Increase in accounts payable	365,562	242,983
Increase in accrued expenses	33,560	5,569
Increase in deferred revenue	728,915	85,631
Net cash provided by operating activities	<u>(21,598)</u>	<u>450,310</u>
 Cash flows from investing activities:		
Property, plant and equipment additions	<u>(117,010)</u>	<u>(94,618)</u>
 Net increase (decrease) in cash and cash equivalents	(138,608)	355,692
 Cash and cash equivalents, beginning of year	696,376	340,684
 Cash and cash equivalents, end of year	<u>\$ 557,768</u>	<u>\$ 696,376</u>
 Supplemental data - interest paid	<u>\$ 1,766</u>	<u>\$ 7,559</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, 2001**

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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.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**NOTES TO FINANCIAL STATEMENTS**  
**for the year ended June 30, 2001**

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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 \$107,418 and \$83,332 for the years ended June 30, 2001 and 2000, 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, 2001 and June 30, 2000 consisted of:

	<b>2001</b>	<b>2000</b>
Demand deposits	\$ 93,075	\$ 45,134
Repurchase agreements (carrying value and market value)	464,693	651,242
Total	\$ 557,768	\$ 696,376

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.

**3. Bank Line of Credit**

OKI has a line of credit available of \$850,000. When used, the line of credit is collateralized by the working capital of OKI and bears interest at the rate of one percent over the bank's prime rate. At June 30, 2001 and 2000, OKI had no borrowings against this line of credit. The line expires March 13, 2002.

**4. Income Taxes**

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

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**NOTES TO FINANCIAL STATEMENTS**  
**for the year ended June 30, 2001**

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**5. Lease Commitment**

OKI has entered into operating lease agreements for office facilities and a Xerox Machine. Rental expense was \$185,600 and \$185,480 for the years ended June 30, 2001 and 2000, respectively. At June 30, 2001, the minimum future rentals under the non-cancelable leases are due as follows for fiscal years ended June 30:

2002	\$	185,780
2003		42,652
Total		<u><u>228,432</u></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 \$145,435 and \$108,232 in 2001 and 2000, 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:

<u>Years of Service</u>	<u>Percent Vested</u>
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, 2001, 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, 2001.

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.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**NOTES TO FINANCIAL STATEMENTS**  
**for the year ended June 30, 2001**

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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**

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**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF FRINGE BENEFIT COST RATES**  
**for the year ended June 30, 2001**

	<b>Fixed</b>	<b>Actual</b>
Fringe benefit costs:		
Vacation	\$ 206,800	\$ 132,081
Sick	82,125	72,275
Holiday	83,000	79,351
Administrative leave	20,000	6,816
FICA	186,500	155,642
Retirement	183,800	145,435
Group insurance	185,000	212,701
Workers compensation	5,000	3,485
Employee Incentive	9,500	2,115
	\$ 961,725	\$ 809,901
Allocation base:		
Direct and indirect personnel	\$ 2,083,971	\$ 1,877,807
Fringe benefit cost rate	46.15%	43.13%

Notes:

1. Approval of the fixed fringe benefit cost rate for the year ended June 30, 2001, 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.
1. 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 39 reflect the application of fixed rates.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF INDIRECT COST RATES**  
**for the year ended June 30, 2001**

	<b>Fixed</b>	<b>Actual</b>
Indirect costs:		
Personnel	\$ 575,000	\$ 494,545
Fringe benefits	265,355	213,300
Travel and subsistence	25,000	21,266
Drafting materials and office supplies	50,500	35,955
Outside printing	20,000	15,706
Postage and shipping	28,000	23,456
Occupancy and telephone	199,400	197,988
Interest expense	3,000	1,766
Legal and audit	50,000	70,698
Insurance and maintenance of equipment	43,200	25,192
Professional services	52,000	80,470
Depreciation and amortization	84,000	107,418
Memberships, registration fees, subscriptions and publications	20,000	27,069
Advertising and temporary services	15,000	7,867
Other	4,450	18,759
Retirement plan administrative fee	6,000	-
Internet costs and we site management	40,000	-
Meetings and hearings	-	10,668
Total indirect costs	\$ 1,480,905	\$ 1,352,123
Allocation base: Direct personnel	\$ 1,508,971	\$ 1,383,262
Indirect cost rate	98.14%	97.75%

**Notes:**

1. Approval of the fixed indirect cost rate for the year ended June 30, 2001 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, 2001.
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 39 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**  
**FTA (OH-03-0159-01)**  
**FY 97/98/99/00 FTA TRANSPORTATION**  
**I-71 CORRIDOR PLANNING AND PRELIMINARY ENGINEERING**  
**as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Federal contracts: (FTA funds)	\$ 3,967,050	\$ 3,526,390	\$ 440,660	\$ 3,967,050
State contracts: Kentucky FTA match	-	6,436	-	6,436
Local matching funds	666,762	490,268	170,058	660,326
Total revenues	<u>\$ 4,633,812</u>	<u>\$ 4,023,094</u>	<u>\$ 610,718</u>	<u>\$ 4,633,812</u>
Expenditures:				
Direct personnel	\$ 198,542	\$ 171,401	\$ 25,940	\$ 197,341
Fringe benefits	95,230	82,841	11,972	94,813
Indirect	175,716	173,434	25,458	198,892
Travel, subsistence & professional development	14,820	9,576	3,081	12,657
Printing, marketing & contractual	4,142,483	3,516,959	542,566	4,059,525
Other expenditures	7,021	68,883	1,701	70,584
Total expenditures	<u>\$ 4,633,812</u>	<u>\$ 4,023,094</u>	<u>\$ 610,718</u>	<u>\$ 4,633,812</u>
Task:				
Primary corridor - MIS	<u>\$ 4,633,812</u>	<u>\$ 4,023,094</u>	<u>\$ 610,718</u>	<u>\$ 4,633,812</u>

**NOTES:**

1. The grant for 2001 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. As of June 30, 2001, 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, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditure as of June 30, 2001</u>
<b>Revenues:</b>				
Federal and state funds:				
Ohio: ODOT (HPR-PL funds)	\$ 1,601,935	\$ 844,453	\$ 451,471	\$ 1,295,924
Kentucky: KYTC (HPR-PL funds)	299,654	173,744	67,108	240,852
Kentucky: KYTC (FTA funds)	58,639	31,363	15,539	46,902
In-kind services	-	1,571	-	1,571
Local matching funds	244,794	130,915	67,536	198,451
Total revenues	<u>\$ 2,205,022</u>	<u>\$ 1,182,046</u>	<u>\$ 601,654</u>	<u>\$ 1,783,700</u>
<b>Expenditures:</b>				
Direct personnel	\$ 560,277	\$ 466,719	\$ 173,334	\$ 640,053
Fringe benefits	269,437	224,445	79,994	304,439
Indirect	724,495	431,622	170,110	601,732
Travel, subsistence & professional development	-	12,995	4,679	17,674
Printing, marketing & contractual	622,798	34,138	172,454	206,592
Other expenditures	28,015	12,127	1,083	13,210
Total expenditures	<u>\$ 2,205,022</u>	<u>\$ 1,182,046</u>	<u>\$ 601,654</u>	<u>\$ 1,783,700</u>
<b>Tasks:</b>				
Transportation improvement program	\$ 225,000	\$ 137,413	\$ 35,993	\$ 173,406
System characteristics (surveillance)	996,120	422,840	185,431	608,271
Long range planning	706,698	386,714	273,718	660,432
Land use planning	150,000	146,137	100,708	246,845
Air quality program	45,000	28,579	5,804	34,383
KYTC exclusive	9,998	9,998	-	9,998
Kentucky exclusive - accident data	60,206	42,044	-	42,044
Transportation annual summary	12,000	8,321	-	8,321
Total tasks	<u>\$ 2,205,022</u>	<u>\$ 1,182,046</u>	<u>\$ 601,654</u>	<u>\$ 1,783,700</u>

**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, 2001, 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 2001 PROJECT RIDESHARE  
as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
<b>Revenues:</b>				
Federal and state funds:				
Ohio: ODOT (CMAQ funds)	\$ 262,218	\$ -	\$ 239,015	\$ 239,015
Kentucky: KYTC (SNK funds)	41,826	-	38,125	38,125
Local matching funds	10,456	-	9,530	9,530
Total revenues	<u>\$ 314,500</u>	<u>\$ -</u>	<u>\$ 286,670</u>	<u>\$ 286,670</u>
<b>Expenditures:</b>				
Direct personnel	\$ 70,408	\$ -	\$ 42,415	\$ 42,415
Fringe benefits	32,493	-	19,574	19,574
Indirect	69,099	-	41,626	41,626
Travel, subsistence & professional development	-	-	3,892	3,892
Printing, marketing & contractual	132,000	-	170,294	170,294
Other expenditures	10,500	-	8,869	8,869
Total expenditures	<u>\$ 314,500</u>	<u>\$ -</u>	<u>\$ 286,670</u>	<u>\$ 286,670</u>
<b>Tasks:</b>				
Ridematching	\$ 47,500	\$ -	\$ 37,418	\$ 37,418
Vanpool	34,500	-	28,212	28,212
Marketing	232,500	-	221,040	221,040
Total tasks	<u>\$ 314,500</u>	<u>\$ -</u>	<u>\$ 286,670</u>	<u>\$ 286,670</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, 2000 through June 30, 2001 for \$262,218 in ODOT/CMAQ reimbursed to OKI at a participation rate of 100 percent.
  - b. KYTC agreement for the period July 1, 2000 through June 30, 2001 for \$52,282 in KYTC/SNK reimbursed to OKI at a participation rate of 80 percent.
2. As of June 30, 2001, 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 1998 SURFACE TRANSPORTATION PROGRAM (STP)**  
**as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT (STP funds)	\$ 200,103	\$ 171,262	\$ 28,840	\$ 200,102
Kentucky: KYTC (SNK funds)	39,897	34,148	5,751	39,899
Local matching funds	60,000	51,351	8,654	60,005
Total revenues	<u>\$ 300,000</u>	<u>\$ 256,761</u>	<u>\$ 43,245</u>	<u>\$ 300,006</u>
Expenditures:				
Direct personnel	\$ 116,346	\$ 100,833	\$ 17,620	\$ 118,453
Fringe benefits	55,360	48,301	8,132	56,433
Indirect	117,000	102,397	17,292	119,689
Travel, subsistence & professional development	3,721	4,147	184	4,331
Printing, marketing & contractual	6,105	384	-	384
Other expenditures	1,468	699	17	716
Total expenditures	<u>\$ 300,000</u>	<u>\$ 256,761</u>	<u>\$ 43,245</u>	<u>\$ 300,006</u>
Task:				
Long range planning	<u>\$ 300,000</u>	<u>\$ 256,761</u>	<u>\$ 43,245</u>	<u>\$ 300,006</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, 2001, 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, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT (STP funds)	\$ 242,124	\$ 187,343	\$ 54,782	\$ 242,125
Kentucky: KYTC (SNK funds)	48,276	37,352	10,731	48,083
Other revenues	-	2,780	-	2,780
Local matching funds	72,600	53,395	16,653	70,048
Total revenues	<u>\$ 363,000</u>	<u>\$ 280,870</u>	<u>\$ 82,166</u>	<u>\$ 363,036</u>
Expenditures:				
Direct personnel	\$ 137,285	\$ 108,017	\$ 32,193	\$ 140,210
Fringe benefits	65,897	51,945	14,857	66,802
Indirect	138,657	99,894	31,594	131,488
Travel, subsistence & professional development	-	2,157	1,821	3,978
Printing, marketing & contractual	15,000	7,386	95	7,481
Other expenditures	6,161	11,471	1,606	13,077
Total expenditures	<u>\$ 363,000</u>	<u>\$ 280,870</u>	<u>\$ 82,166</u>	<u>\$ 363,036</u>
Task:				
Short range planning	<u>\$ 363,000</u>	<u>\$ 280,870</u>	<u>\$ 82,166</u>	<u>\$ 363,036</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 short 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, 2001, 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, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT (CMAQ funds)	\$ 22,500	\$ 22,183	\$ -	\$ 22,183
Kentucky: KYTC (CMAQ funds)	6,000	5,914	-	5,914
Local matching funds	1,500	2,084	606	2,690
Total revenues	<u>\$ 30,000</u>	<u>\$ 30,181</u>	<u>\$ 606</u>	<u>\$ 30,787</u>
Expenditures:				
Direct personnel	\$ 10,623	\$ 11,977	\$ 239	\$ 12,216
Fringe benefits	5,109	5,736	110	5,846
Indirect	13,737	11,971	234	12,205
Other expenditures	531	497	23	520
Total expenditures	<u>\$ 30,000</u>	<u>\$ 30,181</u>	<u>\$ 606</u>	<u>\$ 30,787</u>
Task:				
ARTIMIS	<u>\$ 30,000</u>	<u>\$ 30,181</u>	<u>\$ 606</u>	<u>\$ 30,787</u>

**NOTES:**

1. The grant for the ARTIMIS 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, 2001, 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 (FY2001)**  
**as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Kentucky: KYTC (CMAQ funds)	\$ 25,000	\$ -	\$ 11,795	\$ 11,795
Total revenues	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 11,795</u>	<u>\$ 11,795</u>
Expenditures:				
Direct personnel	\$ 7,164	\$ -	\$ 967	\$ 967
Fringe benefits	3,306	-	446	446
Indirect	7,030	-	949	949
Printing, marketing & contractual	7,000	-	7,858	7,858
Other expenditures	500	-	1,575	1,575
Total expenditures	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 11,795</u>	<u>\$ 11,795</u>
Task:				
KYTC exclusive traffic management	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 11,795</u>	<u>\$ 11,795</u>

**NOTES:**

1. The grant period for KTC Exclusive Traffic Management Program is July 1, 2000 to June 30, 2001.
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, 2001, 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, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Ohio: OEPA (EPA funds)	\$ 51,000	\$ 22,621	\$ 28,379	\$ 51,000
Local matching funds	34,000	15,081	24,409	39,490
Total revenues	<u>\$ 85,000</u>	<u>\$ 37,702</u>	<u>\$ 52,788</u>	<u>\$ 90,490</u>
Expenditures:				
Direct personnel	\$ 31,350	\$ 15,349	\$ 20,926	\$ 36,275
Fringe benefits	15,323	7,382	9,657	17,039
Indirect	32,323	14,195	20,536	34,731
Travel, subsistence & professional development	1,750	516	622	1,138
Printing, marketing & contractual	2,000	43	588	631
Other expenditures	2,254	217	459	676
Total expenditures	<u>\$ 85,000</u>	<u>\$ 37,702</u>	<u>\$ 52,788</u>	<u>\$ 90,490</u>
Task:				
Program coordination	<u>\$ 85,000</u>	<u>\$ 37,702</u>	<u>\$ 52,788</u>	<u>\$ 90,490</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, 2001, 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, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Local funds	\$ 35,500	\$ -	\$ 19,243	\$ 19,243
Total revenues	<u>\$ 35,500</u>	<u>\$ -</u>	<u>\$ 19,243</u>	<u>\$ 19,243</u>
Expenditures:				
Direct personnel	\$ 14,327	\$ -	\$ 733	\$ 733
Fringe benefits	6,612	-	338	338
Indirect	14,061	-	719	719
Printing, marketing & contractual	-	-	3	3
Other expenditures	500	-	17,450	17,450
Total expenditures	<u>\$ 35,500</u>	<u>\$ -</u>	<u>\$ 19,243</u>	<u>\$ 19,243</u>
Task:				
Local water quality planning	<u>\$ 35,500</u>	<u>\$ -</u>	<u>\$ 19,243</u>	<u>\$ 19,243</u>

**NOTES:**

1. The grant period for Local Water Quality Planning was July 1, 2000 to June 30, 2001.
2. Budget amounts were derived from FY 2001 Overall Agency Budget.
3. As of June 30, 2001, 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, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
<b>Revenues:</b>				
Local revenues:				
Member county contributions	\$ 190,456	\$ -	\$ 190,794	\$ 190,794
DRC funds	5,000	-	4,800	4,800
Funds provided from operational	97,735	-	3,726	3,726
Total revenues	<u>\$ 293,191</u>	<u>\$ -</u>	<u>\$ 199,320</u>	<u>\$ 199,320</u>
<b>Expenditures:</b>				
Direct personnel	\$ 121,132	\$ -	\$ 74,903	\$ 74,903
Fringe benefits	60,957	-	34,568	34,568
Indirect	99,402	-	73,510	73,510
Travel, subsistence & professional development	1,500	-	437	437
Printing, marketing & contractual	5,000	-	8,345	8,345
Other expenditures	5,200	-	7,557	7,557
Total expenditures	<u>\$ 293,191</u>	<u>\$ -</u>	<u>\$ 199,320</u>	<u>\$ 199,320</u>
<b>Task:</b>				
Local comprehensive regional planning	<u>\$ 293,191</u>	<u>\$ -</u>	<u>\$ 199,320</u>	<u>\$ 199,320</u>

**NOTES:**

1. The grant period for the Local Comprehensive Regional Planning Program was July 1, 2000 to June 30, 2001.
2. Budget amounts were derived from FY 2001 Overall Agency Budget.
3. As of June 30, 2001, 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, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Local funds	\$ 63,879	\$ 63,879	\$ (3,682)	\$ 60,197
Total revenues	<u>\$ 63,879</u>	<u>\$ 63,879</u>	<u>\$ (3,682)</u>	<u>\$ 60,197</u>
Expenditures:				
Printing, marketing & contractual	\$ 63,879	\$ 63,879	\$ (3,682)	\$ 60,197
Total expenditures	<u>\$ 63,879</u>	<u>\$ 63,879</u>	<u>\$ (3,682)</u>	<u>\$ 60,197</u>
Task:				
GM gas cap replacement program	<u>\$ 63,879</u>	<u>\$ 63,879</u>	<u>\$ (3,682)</u>	<u>\$ 60,197</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, 2001 no costs subject to audit have been questioned.



**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES  
FY 2000 WATERWAY SURVEILLANCE AND IMPROVEMENT EQUIPMENT  
as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Local funds	\$ 4,650	\$ 4,115	\$ 535	\$ 4,650
Total revenues	<u>\$ 4,650</u>	<u>\$ 4,115</u>	<u>\$ 535</u>	<u>\$ 4,650</u>
Expenditures:				
Other expenditures	\$ 4,650	\$ 4,115	\$ 535	\$ 4,650
Total expenditures	<u>\$ 4,650</u>	<u>\$ 4,115</u>	<u>\$ 535</u>	<u>\$ 4,650</u>
Task:				
Water surveillance and improvement equipment	<u>\$ 4,650</u>	<u>\$ 4,115</u>	<u>\$ 535</u>	<u>\$ 4,650</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, 2001, no costs subject to audit have been questioned.

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

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**FTA (OH-03-0180-01)**  
**FY 2001 FTA TRANSPORTATION**  
**I-71 CORRIDOR PLANNING AND PRELIMINARY ENGINEERING**  
**as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
<b>Revenues:</b>				
Federal and state funds:				
Federal: FTA funds	\$ 2,767,674	\$ -	\$ 2,399,943	\$ 2,399,943
Total revenues	<u>\$ 2,767,674</u>	<u>\$ -</u>	<u>\$ 2,399,943</u>	<u>\$ 2,399,943</u>
<b>Expenditures:</b>				
Direct personnel	\$ 75,000	\$ -	\$ 45,386	\$ 45,386
Fringe benefits	33,750	-	20,946	20,946
Indirect	73,500	-	44,542	44,542
Travel, subsistence & professional development	3,000	-	4,676	4,676
Printing, marketing & contractual	2,577,424	-	2,282,950	2,282,950
Other expenditures	5,000	-	1,443	1,443
Total expenditures	<u>\$ 2,767,674</u>	<u>\$ -</u>	<u>\$ 2,399,943</u>	<u>\$ 2,399,943</u>
<b>Task:</b>				
Primary corridor - MIS	<u>\$ 2,767,674</u>	<u>\$ -</u>	<u>\$ 2,399,943</u>	<u>\$ 2,399,943</u>

**NOTES:**

1. The grant for 2001 Primary Corridor Study (OH-03-0180-01) began July 1, 2000.
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 100 percent.
4. As of June 30, 2001, 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, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Federal: FTA funds	\$ 784,450	\$ 128,215	\$ 590,540	\$ 718,755
In-kind revenues	-	73,049	540,809	613,858
Local matching funds	784,450	55,166	49,732	104,898
Total revenues	<u>\$ 1,568,900</u>	<u>\$ 256,430</u>	<u>\$ 1,181,081</u>	<u>\$ 1,437,511</u>
Expenditures:				
Printing, marketing & contractual	\$ 1,568,900	\$ 256,430	\$ 1,181,081	\$ 1,437,511
Total expenditures	<u>\$ 1,568,900</u>	<u>\$ 256,430</u>	<u>\$ 1,181,081</u>	<u>\$ 1,437,511</u>
Task:				
Reverse commute job access	<u>\$ 1,568,900</u>	<u>\$ 256,430</u>	<u>\$ 1,181,081</u>	<u>\$ 1,437,511</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, 2001, 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 (OH-03-0171)**  
**as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Federal: FTA funds	\$ 498,383	\$ 29,209	\$ 452,093	\$ 481,302
Local matching funds	124,595	7,302	113,023	120,325
Total revenues	<u>\$ 622,978</u>	<u>\$ 36,511</u>	<u>\$ 565,116</u>	<u>\$ 601,627</u>
Expenditures:				
Direct personnel	\$ 47,700	\$ 3,745	\$ 16,824	\$ 20,569
Fringe benefits	23,370	1,801	7,764	9,565
Indirect	44,408	3,464	16,511	19,975
Travel, subsistence & professional development	2,500	-	106	106
Printing, marketing & contractual	500,000	22,045	523,658	545,703
Other expenditures	5,000	5,456	253	5,709
Total expenditures	<u>\$ 622,978</u>	<u>\$ 36,511</u>	<u>\$ 565,116</u>	<u>\$ 601,627</u>
Task:				
Central area loop	<u>\$ 622,978</u>	<u>\$ 36,511</u>	<u>\$ 565,116</u>	<u>\$ 601,627</u>

**NOTES:**

1. The grant for FY 2000 Central Area Loop Study (OH-03-0171) 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, 2001, 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 1999 SURFACE TRANSPORTATION PROGRAM (STP)**  
**as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT (STP funds)	\$ 384,197	\$ 233,450	\$ 84,029	\$ 317,479
Kentucky: KYTC (SNK funds)	76,603	46,546	16,754	63,300
Local matching funds	115,200	70,003	25,197	95,200
Total revenues	<u>\$ 576,000</u>	<u>\$ 349,999</u>	<u>\$ 125,980</u>	<u>\$ 475,979</u>
Expenditures:				
Direct personnel	\$ 200,646	\$ 130,775	\$ 51,346	\$ 182,121
Fringe benefits	96,471	62,628	23,696	86,324
Indirect	206,851	133,567	50,391	183,958
Travel, subsistence & professional development	3,062	2,916	290	3,206
Printing, marketing & contractual	64,500	17,349	-	17,349
Other expenditures	4,470	2,764	257	3,021
Total expenditures	<u>\$ 576,000</u>	<u>\$ 349,999</u>	<u>\$ 125,980</u>	<u>\$ 475,979</u>
Task:				
Short range/long range planning - STP	<u>\$ 576,000</u>	<u>\$ 349,999</u>	<u>\$ 125,980</u>	<u>\$ 475,979</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 short and 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, 2001, 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 2001 SURFACE TRANSPORTATION PROGRAM (STP)**  
**as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT (STP funds)	\$ 83,376	\$ -	\$ 54,424	\$ 54,424
Kentucky: KYTC (SNK funds)	13,299	-	8,681	8,681
Local matching funds	3,325	-	2,170	2,170
Total revenues	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 65,275</u>	<u>\$ 65,275</u>
Expenditures:				
Direct personnel	\$ 40,116	\$ -	\$ 23,513	\$ 23,513
Fringe benefits	18,514	-	10,851	10,851
Indirect	39,370	-	23,076	23,076
Travel, subsistence & professional development	-	-	3,340	3,340
Printing, marketing & contractual	-	-	857	857
Other expenditures	2,000	-	3,638	3,638
Total expenditures	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 65,275</u>	<u>\$ 65,275</u>
Task:				
Long range planning - STP	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 65,275</u>	<u>\$ 65,275</u>

**NOTES:**

1. The grant for the Surface Transportation Program agreement began July 1, 2000.
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, 2001, 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 2001 TRANSPORTATION PLANNING**  
**as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
<b>Revenues:</b>				
Federal and state funds:				
Ohio: ODOT (HPR-PL funds)	\$ 1,465,833	\$ -	\$ 1,145,714	\$ 1,145,714
Kentucky: KYTC (HPR-PL funds)	251,429	-	186,858	186,858
Kentucky: KYTC (FTA funds)	67,860	-	47,645	47,645
In-kind services	-	-	1,497	1,497
Local matching funds	446,280	-	170,102	170,102
Total revenues	<u>\$ 2,231,402</u>	<u>\$ -</u>	<u>\$ 1,551,816</u>	<u>\$ 1,551,816</u>
<b>Expenditures:</b>				
Direct personnel	\$ 828,158	\$ -	\$ 586,824	\$ 586,824
Fringe benefits	382,195	-	270,819	270,819
Indirect	812,754	-	575,909	575,909
Travel, subsistence & professional development	-	-	13,757	13,757
Printing, marketing & contractual	180,000	-	88,629	88,629
Other expenditures	28,295	-	15,878	15,878
Total expenditures	<u>\$ 2,231,402</u>	<u>\$ -</u>	<u>\$ 1,551,816</u>	<u>\$ 1,551,816</u>
<b>Tasks:</b>				
Transportation improvement program	\$ 155,000	\$ -	\$ 135,198	\$ 135,198
System characteristics (surveillance)	875,000	-	552,826	552,826
Long range planning	620,284	-	320,901	320,901
Land use planning	214,338	-	239,240	239,240
Air quality program	50,000	-	29,177	29,177
KYTC exclusive	10,000	-	9,980	9,980
Kentucky exclusive - accident data	23,780	-	15,000	15,000
Short range planning	283,000	-	249,494	249,494
Total tasks	<u>\$ 2,231,402</u>	<u>\$ -</u>	<u>\$ 1,551,816</u>	<u>\$ 1,551,816</u>

**NOTES:**

1. The grant period for FY 2001 Transportation Planning was July 1, 2000 to September 30, 2001.
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 2001 overall work program.
4. As of June 30, 2001, 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, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT (CMAQ funds)	\$ 2,378,655	\$ 516,793	\$ 591,336	\$ 1,108,129
Kentucky: KYTC (CMAQ funds)	260,000	56,377	64,509	120,886
Local matching funds	64,362	14,094	16,127	30,221
Total revenues	<u>\$ 2,703,017</u>	<u>\$ 587,264</u>	<u>\$ 671,972</u>	<u>\$ 1,259,236</u>
Expenditures:				
Direct personnel	\$ 229,760	\$ 66,989	\$ 42,651	\$ 109,640
Fringe benefits	109,985	32,215	19,683	51,898
Indirect	236,836	61,951	41,858	103,809
Travel, subsistence & professional development	17,000	2,660	2,195	4,855
Printing, marketing & contractual	1,979,436	418,559	561,698	980,257
Other expenditures	130,000	4,890	3,887	8,777
Total expenditures	<u>\$ 2,703,017</u>	<u>\$ 587,264</u>	<u>\$ 671,972</u>	<u>\$ 1,259,236</u>
Task:				
Ozone awareness program	<u>\$ 2,703,017</u>	<u>\$ 587,264</u>	<u>\$ 671,972</u>	<u>\$ 1,259,236</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, 2001, 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, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT (CMAQ funds)	\$ 178,500	\$ 79,978	\$ 91,324	\$ 171,302
Kentucky: KYTC (CMAQ funds)	59,500	26,659	30,441	57,100
Total revenues	<u>\$ 238,000</u>	<u>\$ 106,637</u>	<u>\$ 121,765</u>	<u>\$ 228,402</u>
Expenditures:				
Direct personnel	\$ -	\$ 323	\$ -	\$ 323
Fringe benefits	-	155	-	155
Indirect	-	249	-	249
Printing, marketing & contractual	238,000	105,844	121,764	227,608
Other expenditures	-	66	1	67
Total expenditures	<u>\$ 238,000</u>	<u>\$ 106,637</u>	<u>\$ 121,765</u>	<u>\$ 228,402</u>
Task:				
ARTIMIS evaluation	<u>\$ 238,000</u>	<u>\$ 106,637</u>	<u>\$ 121,765</u>	<u>\$ 228,402</u>

**NOTES:**

1. The grant for the ARTIMIS 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, 2001, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**OHIO EXCLUSIVE**  
**NORTHWESTERN BUTLER COUNTY MIS (STP)**  
**as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Federal: STP funds	\$ 320,000	\$ -	\$ 31,850	\$ 31,850
Local matching funds	80,000	-	7,963	7,963
Total revenues	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ 39,813</u>	<u>\$ 39,813</u>
Expenditures:				
Direct personnel	\$ 28,654	\$ -	\$ 4,758	\$ 4,758
Fringe benefits	13,224	-	2,196	2,196
Indirect	28,122	-	4,669	4,669
Travel, subsistence & professional development	-	-	31	31
Printing, marketing & contractual	325,000	-	27,951	27,951
Other expenditures	5,000	-	208	208
Total expenditures	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ 39,813</u>	<u>\$ 39,813</u>
Task:				
Northwestern Butler County MIS	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ 39,813</u>	<u>\$ 39,813</u>

**NOTES:**

1. The grant for the North West Butler County MIS began July 1, 2000.
2. STP funds are received under an agreement for the Northwestern Butler County 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, Federal grant revenues do not exceed 80 percent of expenditures incurred.
4. As of June 30, 2001, 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, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
<b>Revenues:</b>				
Federal and state funds:				
Ohio: ODOT (STP funds)	\$ 4,188,045	\$ 288,752	\$ 2,589,325	\$ 2,878,077
Local matching funds	20,000	7,404	12,595	19,999
Total revenues	<u>\$ 4,208,045</u>	<u>\$ 296,156</u>	<u>\$ 2,601,920</u>	<u>\$ 2,898,076</u>
<b>Expenditures:</b>				
Direct personnel	\$ 285,000	\$ 5,610	\$ 124,867	\$ 130,477
Fringe benefits	131,528	2,698	57,626	60,324
Indirect	279,699	5,188	122,545	127,733
Travel, subsistence & professional development	-	-	2,672	2,672
Printing, marketing & contractual	3,500,000	282,244	2,286,924	2,569,168
Other expenditures	11,818	416	7,286	7,702
Total expenditures	<u>\$ 4,208,045</u>	<u>\$ 296,156</u>	<u>\$ 2,601,920</u>	<u>\$ 2,898,076</u>
<b>Task:</b>				
I-75 corridor - MIS	<u>\$ 4,208,045</u>	<u>\$ 296,156</u>	<u>\$ 2,601,920</u>	<u>\$ 2,898,076</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 the matching required. The first phase of this project requires a \$20,000 match.
4. As of June 30, 2001, 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, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
<b>Revenues:</b>				
Federal and state funds:				
Ohio: ODOT (STP/CMAQ funds)	\$ 1,170,000	\$ 1,051,357	\$ 10,180	\$ 1,061,537
Local matching funds	130,000	116,814	1,132	117,946
Total revenues	<u>\$ 1,300,000</u>	<u>\$ 1,168,171</u>	<u>\$ 11,312</u>	<u>\$ 1,179,483</u>
<b>Expenditures:</b>				
Direct personnel	\$ 121,113	\$ 91,208	\$ 4,572	\$ 95,780
Fringe benefits	52,219	44,043	2,110	46,153
Indirect	108,093	89,236	4,487	93,723
Travel, subsistence & professional development	4,500	2,111	119	2,230
Printing, marketing & contractual	1,000,000	936,772	-	936,772
Other expenditures	14,075	4,801	24	4,825
Total expenditures	<u>\$ 1,300,000</u>	<u>\$ 1,168,171</u>	<u>\$ 11,312</u>	<u>\$ 1,179,483</u>
<b>Task:</b>				
Eastern corridor study	<u>\$ 1,300,000</u>	<u>\$ 1,168,171</u>	<u>\$ 11,312</u>	<u>\$ 1,179,483</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, 2001, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**2001 OHIO RIVER BIKE TRAIL STUDY**  
**as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Ohio: (STP funds)	\$ 83,376	\$ -	\$ 12,420	\$ 12,420
Kentucky: KTYC (SNK funds)	13,299	-	-	-
Local funds	<u>3,325</u>	<u>-</u>	<u>2,476</u>	<u>2,476</u>
Total revenues	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 14,896</u>	<u>\$ 14,896</u>
Expenditures:				
Direct personnel	\$ 2,047	\$ -	\$ 1,512	\$ 1,512
Fringe benefits	944	-	698	698
Indirect	2,009	-	1,483	1,483
Printing, marketing & contractual	95,000	-	11,182	11,182
Other expenditures	<u>-</u>	<u>-</u>	<u>21</u>	<u>21</u>
Total expenditures	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 14,896</u>	<u>\$ 14,896</u>
Task:				
Ohio river bike trail study	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 14,896</u>	<u>\$ 14,896</u>

**NOTES:**

1. The grant for the Ohio River Bike Trail Study began January 30, 2001.
2. Budget derived by outside agency contributions.
3. As of June 30, 2001, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**OEPA**  
**FY 2001 GENERAL ASSEMBLY WATER QUALITY PLANNING PROJECT**  
**as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Ohio: OEPA funds	\$ 75,000	\$ -	\$ 68,390	\$ 68,390
Local matching funds	50,000	-	45,594	45,594
Total revenues	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ 113,984</u>	<u>\$ 113,984</u>
Expenditures:				
Direct personnel	\$ 45,676	\$ -	\$ 44,633	\$ 44,633
Fringe benefits	25,252	-	20,598	20,598
Indirect	47,572	-	43,803	43,803
Travel, subsistence & professional development	2,500	-	1,526	1,526
Printing, marketing & contractual	1,000	-	352	352
Other expenditures	3,000	-	3,072	3,072
Total expenditures	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ 113,984</u>	<u>\$ 113,984</u>
Task:				
OEPA General Assembly Water Project	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ 11,984</u>	<u>\$ 11,984</u>

**NOTES:**

1. The grant for the OEPA FY 2001 General Assembly Contract began July 1, 2000.
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, 2001, no costs subject to audit have been questioned.



**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**OEPA**  
**FY 2001 WATER QUALITY PLANNING - STATE 604B CONTRACT (OHIO)**  
**as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Ohio: OEPA funds	\$ 50,879	\$ -	\$ 50,879	\$ 50,879
Local matching funds	33,919	-	36,532	36,532
Total revenues	<u>\$ 84,798</u>	<u>\$ -</u>	<u>\$ 87,411</u>	<u>\$ 87,411</u>
Expenditures:				
Direct personnel	\$ 34,663	\$ -	\$ 35,215	\$ 35,215
Fringe benefits	15,602	-	16,252	16,252
Indirect	33,178	-	34,560	34,560
Travel, subsistence & professional development	283	-	250	250
Printing, marketing & contractual	22	-	22	22
Other expenditures	1,050	-	1,112	1,112
Total expenditures	<u>\$ 84,798</u>	<u>\$ -</u>	<u>\$ 87,411</u>	<u>\$ 87,411</u>
Task:				
OEPA General Assembly Water Project	<u>\$ 84,798</u>	<u>\$ -</u>	<u>\$ 87,411</u>	<u>\$ 87,411</u>

**NOTES:**

1. The grant period under the OEPA FY 2001 State 604B Contract is July 1, 200 to September 30, 2001. 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 \$50,879 as set forth in the grant budget and the local matching requirement of 40 percent has been met.
3. As of June 30, 2001, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**OEPA**  
**FY 2001 WATER QUALITY PLANNING - STATE 319 MILL CREEK CONTRACT (OHIO)**  
**as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Federal and state funds:				
Ohio: OEPA funds	\$ 226,950	\$ -	\$ 54,095	\$ 54,095
In-kind revenues	172,400	-	-	-
Local matching funds	22,200	-	46,330	46,330
Total revenues	<u>\$ 421,550</u>	<u>\$ -</u>	<u>\$ 100,425</u>	<u>\$ 100,425</u>
Expenditures:				
Direct personnel	\$ 54,101	\$ -	\$ 11,802	\$ 11,802
Fringe benefits	26,017	-	5,446	5,446
Indirect	50,032	-	11,582	11,582
Travel, subsistence & professional development	14,500	-	216	216
Printing, marketing & contractual	186,450	-	20,680	20,680
Other expenditures	90,450	-	50,699	50,699
Total expenditures	<u>\$ 421,550</u>	<u>\$ -</u>	<u>\$ 100,425</u>	<u>\$ 100,425</u>
Task:				
Program coordination	<u>\$ 421,550</u>	<u>\$ -</u>	<u>\$ 100,425</u>	<u>\$ 100,425</u>

**NOTES:**

1. The grant period under the OEPA FY 2001 State 319 Mill Creek Contract is July 1, 2000 to September 30, 2001. This grant agreement provides for state revenues to be earned on adequate completion of products rather than cost reimbursement.
2. As of June 30, 2001, 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, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Local funds	\$ 12,507	\$ 10,341	\$ 7	\$ 10,348
Total revenues	<u>\$ 12,507</u>	<u>\$ 10,341</u>	<u>\$ 7</u>	<u>\$ 10,348</u>
Expenditures:				
Direct personnel	\$ (*)	\$ 832	\$ -	\$ 832
Fringe benefits	(*)	405	-	405
Indirect	(*)	824	-	824
Travel, subsistence & professional development	(*)	43	-	43
Printing, marketing & contractual	(*)	1,711	-	1,711
Other expenditures	(*)	6,526	7	6,533
Total expenditures	<u>\$ 12,507</u>	<u>\$ 10,341</u>	<u>\$ 7</u>	<u>\$ 10,348</u>
Task:				
Clean cities program	<u>\$ 12,507</u>	<u>\$ 10,341</u>	<u>\$ 7</u>	<u>\$ 10,348</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, 2001, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS**  
**STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES**  
**2000 OHIO RIVER BIKE TRAIL STUDY**  
**as of June 30, 2001**

	<u>Budget</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2001</u>
Revenues:				
Local funds	\$ 221,925	\$ 179,685	\$ 23,188	\$ 202,873
Total revenues	<u>\$ 221,925</u>	<u>\$ 179,685</u>	<u>\$ 23,188</u>	<u>\$ 202,873</u>
Expenditures:				
Printing, marketing & contractual	\$ 221,925	\$ 179,685	\$ 23,188	\$ 202,873
Total expenditures	<u>\$ 221,925</u>	<u>\$ 179,685</u>	<u>\$ 23,188</u>	<u>\$ 202,873</u>
Task:				
Ohio river bike trail study	<u>\$ 221,925</u>	<u>\$ 179,685</u>	<u>\$ 23,188</u>	<u>\$ 202,873</u>

**NOTES:**

1. The grant for the Ohio River Bike Trail Study began January 30, 1996.
2. Budget derived by outside agency contributions.
3. As of June 30, 2001, 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, 2001**

<b>Federal Grantor/ Pass-through Grantor/ Program Title</b>	<b>CFDA Number</b>	<b>Pass-through Grantor Number</b>	<b>Federal Award Amount</b>	<b>Total Project Budget</b>	<b>Total Federal Expenditures for the year ended June 30, 2001</b>	<b>Commutative Federal Expenditures as of June 30, 2001</b>
<b>U.S. Department of Transportation FTA-Transportation Planning Direct Programs</b>						
I-71 Corridor Planning and Preliminary Engineering (FY 97/98/99/00)	20.500	OH-03-0159-01	\$ 3,967,050	\$ 4,633,813	\$ 440,660	\$ 3,967,050
I-71 Corridor Planning and Preliminary Engineering (FY 2001)	20.500	OH-03-0181-01	2,767,674	2,767,674	2,399,943	2,399,943
Central Area Loop	20.500	OH-03-0171	498,383	622,978	452,093	481,302
Reverse Commute Job Access	20.500	OH-37-x007-00	784,450	1,568,900	590,540	718,755
<b>Total FTA Transportation Planning</b>			<u>8,017,557</u>	<u>9,593,365</u>	<u>3,883,236</u>	<u>7,567,050</u>
<b>FHWA Transportation Planning</b>						
<b>Passed through State Department of Transportation (Ohio &amp; Kentucky)</b>						
<b>FHWA Highway Planning</b>						
FY 2001 Project Rideshare	20.205		304,044	314,500	277,140	277,140
ARTIMIS	20.205	CH980298/710460	28,500	30,000	-	28,097
KY Exclusive Traffic Management Program (FY 2001)	20.205		25,000	25,000	11,795	11,795
FY 1998 surface Transportation Program	20.205	CH981379/550531	240,000	300,000	34,591	240,001
Ohio Exclusive Eastern Corridor Study	20.205	548020	1,170,000	1,300,000	10,180	1,061,537
Ohio Exclusive Northwestern Butler County MIS	20.205		320,000	400,000	31,850	31,850
FY 1999 Surface Transportation Program	20.205		460,800	576,000	100,783	380,779
FY 2000 Surface Transportation Program	20.205	554397	290,400	363,000	65,513	290,208
FY 2001 Surface Transportation Program	20.205		96,675	100,000	63,105	63,105
FY 2000 I-75 Corridor Project	20.205	553746	4,188,045	4,208,045	2,589,325	2,878,077
Ozone Awareness Program	20.205	CH3162/553581	2,638,655	2,703,017	655,845	1,229,015
ARTIMIS Evaluation	20.205	99078175	238,000	238,000	121,765	228,402
FY 2000 Transportation Planning	20.205	553268	1,960,228	2,205,022	534,118	1,583,678
FY 2001 Transportation Planning	20.205		1,785,122	2,231,402	1,380,217	1,380,217
Ohio River Bike Trail (2001)	20.205		96,675	100,000	12,420	12,420
<b>Total FHWA Transportation Planning</b>			<u>13,842,144</u>	<u>15,093,986</u>	<u>5,888,647</u>	<u>9,696,321</u>
<b>U.S. Environmental Protection Agency</b>						
<b>Passed through State Environmental Protection Agency</b>						
FY 2001 General Assembly Water Quality Planning Project	66.419	General Assembly	75,000	125,000	68,390	68,390
FY 2000 604B Water Quality Planning Project	66.419	604B	51,000	85,000	28,379	51,000
FY 2001 604B Water Quality Planning Project	66.419	604B	50,879	84,798	50,879	50,879
FY 2001 Water Quality Planning - State 319 Mill Creek	66.419	319	226,950	421,550	54,095	54,095
<b>Total U.S. Environmental Protection Agency</b>			<u>403,829</u>	<u>716,348</u>	<u>201,743</u>	<u>224,364</u>
<b>TOTAL</b>			<u>\$ 22,263,530</u>	<u>\$ 25,403,699</u>	<u>\$ 9,973,626</u>	<u>\$ 17,487,735</u>

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
for the year ended June 30, 2001**

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, and Kentucky). The amounts received are federal and non Federal 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, 2001, and have issued our report thereon dated October 26, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

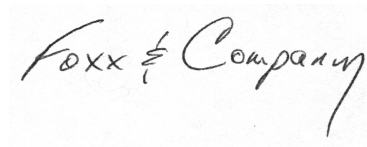
**Compliance**

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 black ink that reads "Fox & Company". The signature is written in a cursive style with a large, stylized 'F' and 'C'.

Cincinnati, Ohio  
October 26, 2001





**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, 2001. 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 auditing standards generally accepted in the United States of America; 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.

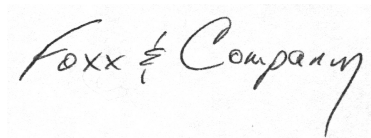
In our opinion OKI complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2001.

## 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 withing 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 26, 2001

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
for the year ended June 30, 2001**

**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>
20.205	Federal Highway Planning

Dollar threshold used to distinguish between  
Type A and Type B programs                    \$313,926

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, 2001**

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, 2000.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
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Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
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 28, 2002**