

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

**FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION**

FOR THE YEARS ENDED JUNE 30, 2015 AND 2014



Dave Yost • Auditor of State

Executive Committee
Ohio-Kentucky-Indiana Regional Council of Governments
720 East Pete Rose Way, Suite 420
Cincinnati, Ohio 45202

We have reviewed the *Independent Auditor's Report* of the Ohio-Kentucky-Indiana Regional Council of Governments, Hamilton County, prepared by Bastin & Company, LLC, for the audit period July 1, 2014 through June 30, 2015. 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.

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

Dave Yost
Auditor of State

January 20, 2016

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OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS

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ACRONYMS/ABBREVIATIONS

CMAQ	Congestion Mitigation and Air Quality
EPA	Environmental Protection Agency
FHWA	Federal Highway Administration
FIAM	Fiscal Impact Analysis Model
FTA	Federal Transit Administration
GIS	Geographic Information System
HCEMA	Hamilton County Emergency Management Agency
HPR	Highway Planning and Research
INDOT	Indiana Department of Transportation
JARC	Job Access Reserve Commute
KYTC	Kentucky Transportation Cabinet
MAP-21	Moving Ahead for Progress in the 21 st Century
MPO	Metropolitan Planning Organization
ODOT	Ohio Department of Transportation
OEPA	Ohio Environmental Protection Agency
OKI	Ohio-Kentucky-Indiana Regional Council of Governments
PL	Planning
SNK	Surface Transportation Planning (Northern Kentucky)
STP	Surface Transportation Planning (Ohio)
UPWP	Unified Planning Work Program

Bastin & Company, LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

OKI Regional Council of Governments
720 East Pete Rose Way, Suite 420
Cincinnati, Ohio 45202

To the Executive Committee:

Report on the Financial Statements

We have audited the accompanying financial statements of the Ohio-Kentucky-Indiana Regional Council of Governments (OKI), as of and for the years ended June 30, 2015 and 2014, and the related notes to the financial statements, which collectively comprise OKI's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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, 2015 and 2014, and the changes in its financial position and its cash flows for the years then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* on pages 3-13 to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on OKI's basic financial statements taken as a whole.

The accompanying supplemental schedules 1–3 and schedules of cumulative revenues and expenditures for completed programs and programs in progress present additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards also presents additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and is also not a required part of the financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2015, 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 grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering OKI's internal control over financial reporting and compliance.



Cincinnati, Ohio
November 19, 2015

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2015
(Unaudited)**

The Ohio-Kentucky-Indiana Regional Council of Governments (OKI) offers this narrative overview and analysis of OKI's financial performance during the fiscal year ending June 30, 2015. Please read it in conjunction with OKI's financial statements, which follow this section.

OKI AT A GLANCE

The Ohio-Kentucky-Indiana Regional Council of Governments (OKI) is a council of local governments, business organizations and community groups committed to developing collaborative strategies to improve the quality of life and the economic vitality of the region. Formed in 1964, OKI has spent 50 years cultivating partnerships and alliances that range from the federal government to local councils. Its 118 members represent governmental, social and civic groups from nearly 200 communities in the eight-county, three-state region.

OKI works collaboratively with stakeholders to solve interstate dilemmas, create far-reaching development plans, break through political bureaucracy, provide services to the public and advocate for federal funding.

OKI has final authority over all federal dollars spent on surface transportation in the region. Each year, OKI approves roughly \$40 million in funding for projects in the region.

ACTIVITIES AND PROJECTS

While OKI's primary mission has been transportation, its responsibilities are not confined to just highways and pavement.

Since federal transportation investments stimulate land use change, OKI developed a Fiscal Impact Analysis Model to provide decision makers a way to determine costs and benefits by analyzing the budgetary impacts of alternative land use scenarios.

OKI's Water Quality and Greenspace programs also promote practices to reduce stormwater runoff, restore streams, improve wetlands, conserve our green infrastructure and help comply with federal transportation mandates. OKI's Clean Air Program is leading the fight for cleaner air in the region by bringing ozone and particulate matter pollution issues to the forefront.

OKI Projects Include...

BRENT SPENCE BRIDGE



OKI has been the leader in bringing all the necessary players to the table for this \$2.7 billion dollar project. OKI is dedicated to seeing this project built and the sooner, the better. The new and refurbished existing bridge along with eight miles of expanded and improved Interstate 75 will increase travel efficiency and safety on this nationally important corridor.

REGIONAL INFRASTRUCTURE IMPROVEMENT ZONES (RIIZ)



OKI is actively working with Congress on legislation to change federal law and allow tax deductions for private sector investment in infrastructure projects. This innovative solution leverages federal and state funds, while benefiting communities and keeping people, businesses and the economy growing and moving.

NEW MLK / I-71 INTERCHANGE



Construction began on a new interchange from I-71 into Uptown in the summer 2014. OKI led the initial study resulting in the new interchange that will help to unleash more than \$1 billion in new development for the region's second largest economic engine. The OKI Board reaffirmed its commitment to the project in late 2013 by approving an innovative funding arrangement with Ohio's State Infrastructure Bank.

EASTERN CORRIDOR



OKI continues to assist in the development of this project that provides multi-modal solutions to transportation issues and maximizes regional benefits. The Eastern Corridor stretches from the downtown Cincinnati urbanized core in Hamilton County to western Clermont County in Ohio and into northern Kentucky.

STRATEGIC REGIONAL POLICY PLAN (SRPP)



The SRPP continues to assist local governments across the region by providing policy recommendations designed to address strategic regional issues. The implementation of this plan involves many stakeholders and includes a high level of community resident engagement. The plan includes useful information on regional trends associated with transportation, economic development, environment, housing, public services and land use.

RIVERFRONT COMMONS



OKI is working with Kentucky's Southbank Partners to develop a pedestrian/bicycle trail to connect the cities of Ludlow, Covington, Newport, Bellevue, Dayton and Fort Thomas. Riverfront Commons will be an integrated, continuous public corridor of multi-use trails, plazas, overlooks, parks and event venues that link six of Northern Kentucky's communities.

TAKING ROOT



OKI, the Cincinnati Zoo & Botanical Garden, The Green Partnership for Greater Cincinnati and Green Umbrella launched and continues to support the collaborative, broad-based Taking Root campaign to address the loss of the region's tree canopy. Taking Root aims to combat the local tree crisis through education, better management of existing trees and by planting 2 million trees by 2020.



OKI's RideShare program enables commuters to save time and money through carpools and vanpools. OKI works with individuals and major employers in the region on how RideShare can work for them.

FREIGHT



The OKI region is a major link in America's freight transportation network. Upwards of 323 million tons of freight moves through the region annually. OKI's comprehensive freight plan includes multi-modal improvements to enhance the region's freight transportation system. Recommendations from this plan are being implemented including the Port of Greater Cincinnati Development Authority's (GCDA) leadership in waterborne freight advocacy for the OKI region.

HOMELAND SECURITY



OKI, in cooperation with several regional partners, continues to evolve the cutting-edge emergency management system known as RAVEN911. This system provides an Internet-based common operating picture allowing emergency responders from across the Greater Cincinnati region to prepare for, respond to or recover from a large-scale emergency.

WEST FORK MILL CREEK



OKI collaborated with member local governments, non-profit groups and the Ohio Environmental Protection Agency on proposed stream improvement projects along six miles of West Fork Mill Creek from Winton Lake to the Mill Creek. The plan is motivating quick action by the Mill Creek Watershed Council of Communities and the city of Wyoming, which are working on priority sites chosen through OKI's community planning sessions.

POLICY OF INCLUSION AND PARTICIPATION



Justice programs ensure the inclusion of minority, low income, disabled, elderly and zero-car households in its transportation planning process.

KENTUCKY 536 SCOPING STUDY



KY 536 is recognized as a critical east-west connector in terms of mobility, connectivity and economic vitality for Boone, Kenton and Campbell counties. Efforts are now underway to upgrade and modernize this vital transportation corridor. As a central component to the KY 536 transportation system, this segment must be updated in conjunction with neighboring segments to ensure a continuous, efficient flow of traffic and to improve travel safety across the KY 536 corridor.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)



OKI's internationally recognized GIS department is leveraging new technologies to develop 3D visualizations, interactive mapping applications and traffic simulations. These allow elected officials, staff and the public-at-large to fully analyze proposed projects and their impacts prior to deciding upon a preferred alternative.

SOLAR ENERGY GRANT



OKI collaborated on the U.S. Department of Energy's Rooftop Solar Challenge II project. This partnership developed best management practices, training materials and additional proven implementation strategies for solar energy in the Tri-State region. Together, with support from local governments, OKI will achieve more streamlined and standardized solar practices, resulting in measurable improvement in the Tri-State region's solar market conditions.

FINANCIAL HIGHLIGHTS

During fiscal year 2015:

- OKI continued executing partnership agreements with advertising outlets to provide value added services as match for the Clean Air and RideShare programs. The value of these services was used as match for the Kentucky share of these programs. OKI plans to further develop partnerships in anticipation of the additional match that will be needed in the future when toll revenue credits are exhausted in Ohio. During fiscal year 2015 the RideShare Program received \$39,906 in contributed services and the Clean Air Program received \$289,013 in contributed services.
- OKI continued four partnerships with counties and organizations within the region to implement the recently developed Fiscal Impact Analysis Model (FIAM). Two of these partnerships will continue into fiscal year 2016, providing \$5,000 in local match for fiscal year 2016 model activities. FIAM activities will continue over the next year and OKI will continue to follow up with communities that have expressed an interest in becoming new partners.
- OKI renegotiated the partnership with the Hamilton County Emergency Management Agency (HCEMA) to develop multi-purpose data sets and to further the RAVEN911 project. HCEMA activities will begin again in fiscal year 2016.
- Total assets exceeded liabilities as of June 30, 2015 by \$1,064,335, a decrease of \$106,795 from June 30, 2014. The goal of OKI is to provide the maximum level of service to Council members within available funding, while maintaining net position of around \$1,000,000.
- OKI had operating revenues of \$5,605,790 and operating expenses of \$5,712,585, resulting in an operating loss of \$106,795.
- Contributed services in excess of match required by programs and grants totaled \$301,919.

USING THIS ANNUAL REPORT

The following is a list of the basic financial statements included in this report:

Management Discussion and Analysis
Basic Financial Statements:
Statement of Net Position
Statement of Revenues, Expenses and Changes in Net Position
Statement of Cash Flows
Notes to the Financial Statements

OKI is a single enterprise fund using proprietary fund accounting, which means these statements are presented in a manner similar to private-sector business. The statements are presented using economic resource management focus and the accrual basis of accounting. The statements are designed to provide readers with a broad overview of OKI's finances.

The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position

Our analysis of OKI as a whole begins here. One of the most important questions asked about OKI's finances is "Is OKI as a whole better off as a result of the year's activities?". Although net position decreased by \$106,795, we feel that the financial position of OKI is more secure than it has been in a decade. Over the past few years, at the direction of the Board, OKI has increased its net position to assist with day to day cash flow and in anticipation of future activities requiring local match. Net position is currently at the level desired by the Board.

The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position report information about OKI as a whole and about its activities in a way that helps answer this question. These statements include all the assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accruals of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report OKI's net position and changes to it. One can think of OKI's net position, the difference between assets (what OKI owns) and liabilities (what OKI owes), as one way to measure OKI's financial health, or financial position. Over time, increases or decreases in OKI's net position are one indicator of whether its financial health is improving or deteriorating. The Statement of Revenues, Expenses and Changes in Net Position measures the success of operations over the past year and can be used to determine whether OKI has successfully recovered all the costs through member contribution, federal, state of Ohio, state of Kentucky, state of Indiana, local reimbursements, and other revenues.

In addition to the results of operating activities, one needs to consider other nonfinancial factors such as prevailing economic conditions, growth or decline in population, and new or changed legislation as contributing to the net change in position.

Statement of Cash Flows

The Statement of Cash Flows provides information about OKI's cash receipts and cash payments during the year. The statement reports cash receipts, cash payments, and net changes in cash resulting from operations, capital and related financing activities and investing activities.

These financial statements can be found on pages 14 through 16 of this report.

Notes to the Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes can be found on pages 17 through 21 of this report.

FINANCIAL ANALYSIS OF OKI

STATEMENT OF NET POSITION

The following table represents condensed statements of net position.

Statement of Net Position (\$ in Thousands)

	<u>FY2015</u>	<u>FY2014</u>	<u>FY2013</u>
Current assets	\$1,904	\$1,887	\$1,910
Capital assets, net	<u>61</u>	<u>42</u>	<u>63</u>
Total assets	<u>1,965</u>	<u>1,929</u>	<u>1,973</u>
Current liabilities	802	662	673
Non-current liabilities	<u>99</u>	<u>96</u>	<u>105</u>
Total liabilities	<u>901</u>	<u>758</u>	<u>778</u>
Net position:			
Net investment in capital assets	61	42	63
Unrestricted	<u>1,003</u>	<u>1,129</u>	<u>1,132</u>
Total net position	<u>\$1,064</u>	<u>\$1,171</u>	<u>\$1,195</u>

Current assets increased by \$17k, or 0.9%, in 2015 due to an increase in prepaid expenses and an increase in accounts receivable related to the Kentucky 536 scoping study, the traffic data collection project, and the FTA New Freedom programs, combined with a decrease in cash. In 2014 current assets decreased by \$23k, or 1.2%, due to an increase in cash and investments combined with a decrease in receivables due to timing of routine invoice payments and completion of the transportation modeling data collection project.

Capital assets increased by \$19k, or 45.2%, in 2015 due to the purchase of \$37k in network equipment offset by depreciation of existing equipment and disposal of obsolete equipment with in-service dates in fiscal years 2000 – 2005. In 2014 capital assets decreased by \$21k, or 33.3%, due to the disposal of \$3k in obsolete equipment with an in-service date in fiscal 2000 and depreciation of existing equipment.

Current liabilities increased by \$140k, or 21.1%, in 2015 due to an increase in open payables related to the Kentucky 536 scoping study, the traffic data collection project, and purchase of bike-pedestrian count equipment; an increase in leave liabilities due to a decrease in leave usage as well as an additional staff member becoming eligible for partial sick leave payout; and an increase in unearned revenues associated with the American Planning Association Plan4Health project. In 2014 current liabilities decreased by \$11k, or 1.6%, due to a decrease in open payables related to the timing of routine invoices.

Non-current liabilities increased by \$3k, or 3.1%, in 2015 due to a decrease in vacation leave usage in fiscal 2015. In 2014 non-current liabilities decreased by \$9k, or 8.6%, due to leave payouts for employees who resigned their positions in fiscal 2014.

Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints or legal requirements – decreased by \$126k, or 11.2%, in 2015 due to the decision at budget time to use prior years' surplus to match the Kentucky 536 scoping study, timing of the annual

meeting which occurred later in the summer, and general and administrative activities. In 2014 unrestricted net position decreased by \$3k, or 0.3%, in 2014 due to general and administrative activities combined with timing of current projects.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

The following table reflects the Statements of Revenues, Expenses, and Changes in Net Position.

Statement of Revenues, Expenses and Changes in Fund Net Position (\$ in Thousands)

Operating revenues	<u>FY2015</u>	<u>FY2014</u>	<u>FY2013</u>
Federal and state	\$4,332	\$3,868	\$4,369
State, local and county matching	980	975	1,038
Other revenue	6	42	38
Contributed services	<u>288</u>	<u>473</u>	<u>472</u>
Total operating revenue	<u>5,606</u>	<u>5,358</u>	<u>5,917</u>
Operating expenses			
Salaries and wages	2,365	2,330	2,381
Fringe benefits	1,134	948	998
Travel, subsistence and professional development	123	99	114
Printing, marketing and contractual	1,092	805	1,233
Depreciation	18	27	40
Other expenses	693	700	650
Contributed services	<u>288</u>	<u>473</u>	<u>472</u>
Total operating expenses	<u>5,713</u>	<u>5,382</u>	<u>5,888</u>
Operating income	<u>(107)</u>	<u>(24)</u>	<u>29</u>
Non-operating revenues (expenses)			
Contributed services	302	199	219
Contributed marketing	<u>(302)</u>	<u>(199)</u>	<u>(219)</u>
Total non-operating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	(107)	(24)	29
Net position, beginning of year	<u>1,171</u>	<u>1,195</u>	<u>1,166</u>
Net position, end of year	<u>\$1,064</u>	<u>\$1,171</u>	<u>\$1,195</u>

Operating revenues increased by 4.6% from 2014 to 2015 due to an increase in federal and state revenues associated with addition of the Kentucky 536 scoping study, the American Planning Association Plan4Health project, and the transportation modeling data collection project, offset by a decrease in local revenues associated with renegotiation of the HCEMA project and decreased contributed services revenue related to New Freedom pass through activity levels.

Operating revenues decreased by 9.4% from 2013 to 2014 due to a decrease in federal, state, and state match revenues associated with completion of transportation modeling data collection activities, and decreased Rideshare and Clean Air activities due to staffing changes. Revenue decreases were also due to a decrease in local revenues associated with reduced FIAM activities due to fewer active partners.

Operating expenses increased by 6.1% from 2014 to 2015. Fringe benefits increased due to a 14% increase in health insurance premiums, an increase in sick leave liabilities due to an additional staff person being eligible for partial payout, and an increase in vacation liabilities due to a decrease in usage during the year. Travel, subsistence, and professional development increased due to staff traveling more in the STP, Rideshare, indirect, and G&A functions. Printing, marketing and contractual increased due to

the KY536 scoping study. These increases were offset by a decrease in depreciation and a decrease in contributed services related to a decrease in New Freedom pass through.

Operating expenses decreased by 8.6% from 2013 to 2014. Travel, subsistence, and professional development decreased 13.2% due to both board and staff traveling less and experiencing savings on trips taken with the majority of savings experienced in the STP and G&A functions. Printing, marketing and contractual decreased 34.7% due to completion of travel model data collection activities at the beginning of the year; combined with a decrease in New Freedom pass through activities and a decrease in marketing in both the Rideshare and Clean Air programs, offset by the bi-annual clean air survey and professional services in the Kenton County Transportation plan project.

Contributed services in excess of required match increased by 51.8% from 2014 to 2015 due to the program manager being able to negotiate better rates and partnerships for the Clean Air program.

Contributed services in excess of required match decreased by 9.1% from 2013 to 2014 due to a decrease in Clean Air contributed services associated with a general decrease in marketing during the year.

BUDGET VS ACTUAL INFORMATION

The following table reflects a budget to actual comparison.

BUDGET VS ACTUAL (\$ in Thousands)

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Operating revenues			
Federal and state	\$4,332	\$4,692	\$ (360)
State, local and county matching	980	1,008	(28)
Other revenue	6	35	(29)
Contributed services	<u>288</u>	<u>310</u>	<u>(22)</u>
Total operating revenue	<u>5,606</u>	<u>6,045</u>	<u>(439)</u>
Operating expenses			
Salaries and wages	2,365	2,422	57
Fringe benefits	1,134	1,210	76
Travel, subsistence and professional development	123	146	23
Printing, marketing and contractual	1,092	1,381	289
Other expenses	711	712	1
Contributed services	<u>288</u>	<u>310</u>	<u>22</u>
Total operating expenses	<u>5,713</u>	<u>6,181</u>	<u>468</u>
Non-operating revenues (expenses)			
Contributed services	302	86	216
Contributed marketing	<u>(302)</u>	<u>(86)</u>	<u>(216)</u>
Total non-operating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	(107)	(136)	29
Net position, beginning of year	<u>1,171</u>	<u>1,171</u>	<u>-</u>
Net position, end of year	<u>\$1,064</u>	<u>\$1,035</u>	<u>\$ 29</u>

Operating revenues were 92.7% of budget which is on budget. Federal and state revenues were lower than budgeted due to fewer than expected activities in the Fiscal Impact Analysis Model and Regional Transportation Planning Organization pilot programs. These were offset by the New Freedom projects progressing quicker than budgeted and the addition of the Plan4Health project late in the year. Other revenues were under budget due to the timing of OKI's annual meeting, which occurred later in the

summer putting it into the next fiscal year. Contributed services revenues were lower than budgeted due to receiving toll credits to match the ODOT share of the Clean Air program offset by the New Freedom pass-through funded projects progressing quicker than budgeted.

Operating expenses were at 92.4% of budget, which is on budget. Fringe benefits were under budget due to lower than budgeted utilization of the voluntary 403b plan, and lower than budgeted leave variance and liability adjustments due to unbudgeted leave payouts for two employees who retired and resigned during the year. Travel and professional development expenses were lower than budget due to several budgeted professional development trips not being taken and savings experienced on trips taken combined with lower than budgeted board travel. Printing, marketing and contractual expenses were under budget due to timing of the KY536 Scoping study and the traffic data collection project. Both were budgeted to occur over two fiscal years. Less expenditures occurred in the first year than anticipated. Contributed services expenses were lower than budgeted due to receiving toll credits to match the ODOT share of the Clean Air program offset by the New Freedom pass-through funded projects progressing quicker than budgeted.

In fiscal year 2015, OKI was able to stay just under budget. Careful management of general and administrative, local regional planning, and local water activities as well as the timing of the traffic data collection project, which shifted expenses into fiscal year 2016, contributed to the \$29k lower than budgeted decrease in net position.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2014, 2013 and 2012, OKI's capital assets are reflected in the following schedule.

CAPITAL ASSETS (\$ in Thousands)

	<u>FY2015</u>	<u>FY2014</u>	<u>FY2013</u>
Office furniture and equipment	\$ 638	\$ 666	\$ 663
Accumulated depreciation	<u>(577)</u>	<u>(624)</u>	<u>(600)</u>
Total	<u>\$ 61</u>	<u>\$ 42</u>	<u>\$ 63</u>

Capital assets increased during fiscal year 2015 primarily due to the purchase of \$37k in network equipment offset by depreciation of existing equipment and disposal of obsolete equipment with in-service dates in fiscal years 2000 – 2005. A multi-function printer/copier/scanner, a replacement equallogic storage area network server, and replacement UPC network backup power source for the OKI network were purchased. Several obsolete servers, monitors, computers, a router, and other miscellaneous network equipment and software were disposed.

Capital assets declined during fiscal year 2014 primarily due to depreciation of existing equipment offset by the purchase of network equipment and disposal of an obsolete printer. A replacement server was purchased for the ESX virtualization farm to maintain OKI's processing power and a printer with an in service date of fiscal 2003 was disposed.

Additional information on OKI's capital assets can be found in Note 4.

Debt

OKI maintains an \$850,000 bank line of credit if needed. The line of credit was not used during fiscal year 2015.

Additional information on OKI's bank line of credit can be found in Note 5.

ECONOMIC CONDITIONS

OKI considered many factors when setting the fiscal year 2015 budget, including funding from federal and state agencies, the eight counties supporting the council and program demands from the member agencies.

OKI continues to rely on federal and state grants, local program grants, special studies, and other local projects to fund its many programs. At present, federal and state funding sources are secure; however, legislative action can affect both revenue streams. The eight counties that comprise the region are contributing funding for local match and OKI's administrative costs based on each county's population at a per capita rate of \$0.33. This per capita rate has been unchanged since fiscal 2000.

The region's population has grown in recent years, but there are many developments occurring throughout the counties. Additionally, the region is directly affected by the Ohio River and the need for transportation services to link the region's counties and the nation. The focal point of that linkage is the Brent Spence Bridge; OKI continues to work closely with the business community, the Kentucky Transportation Cabinet, and the Ohio Department of Transportation to develop strategies for the replacement of this vital river crossing.

Federal MAP-21 legislation, which authorizes funding levels for Metropolitan Planning Organizations and other transportation related organizations, was signed into law on July 6, 2012. It has been extended through November 20, 2015 at existing funding levels; therefore, it is prudent for OKI to develop its operating plan based on level funding.

CONTACTING OKI

This financial report is designed to provide federal and state oversight agencies, taxpayers, and creditors with a general overview of OKI's finances and to demonstrate OKI's accountability for the money it receives. Additional financial information can be obtained by contacting the Director of Finance, Ohio-Kentucky-Indiana Regional Council of Governments, 720 E. Pete Rose Way, Suite 420, Cincinnati, OH 45202.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF NET POSITION
JUNE 30, 2015 AND 2014

ASSETS		
	2015	2014
CURRENT ASSETS:		
Cash and cash equivalents	\$ 853,268	\$ 1,045,135
Accounts receivable	1,021,112	824,858
Prepaid expenses	30,058	17,019
TOTAL CURRENT ASSETS	1,904,438	1,887,012
NONCURRENT ASSETS:		
Capital assets, net	61,162	42,098
TOTAL NONCURRENT ASSETS	61,162	42,098
TOTAL ASSETS	1,965,600	1,929,110
 LIABILITIES		
CURRENT LIABILITIES:		
Accounts payable	275,208	236,721
Accrued expenses	71,427	56,754
Compensated absences	227,333	203,658
Unearned revenue	227,741	164,629
TOTAL CURRENT LIABILITIES	801,709	661,762
NONCURRENT LIABILITIES		
Compensated absences	99,556	96,218
TOTAL NONCURRENT LIABILITIES	99,556	96,218
TOTAL LIABILITIES	901,265	757,980
 NET POSITION		
Net investment in capital assets	61,162	42,098
Unrestricted	1,003,173	1,129,032
TOTAL NET POSITION	\$ 1,064,335	\$ 1,171,130

See accompanying notes to the financial statements.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Federal and state grants	\$ 4,332,073	\$ 3,867,730
State, local and county matching funds	980,179	975,096
Other revenues	5,541	42,281
Contributed services	<u>287,997</u>	<u>472,869</u>
Total Operating Revenues	<u>5,605,790</u>	<u>5,357,976</u>
OPERATING EXPENSES:		
Direct expenses		
Personnel	1,394,493	1,359,448
Fringe benefits	1,016,497	909,851
Travel, subsistence and professional	96,577	79,270
Printing, marketing and contractual	1,039,056	761,050
Other direct expenses	96,617	96,500
Indirect costs	1,781,348	1,702,992
Contributed services	<u>287,997</u>	<u>472,869</u>
Total Operating Expenses	<u>5,712,585</u>	<u>5,381,980</u>
OPERATING INCOME	<u>(106,795)</u>	<u>(24,004)</u>
NON-OPERATING REVENUES (EXPENSES):		
Contributed services revenues	301,919	199,265
Contributed services expenses	<u>(301,919)</u>	<u>(199,265)</u>
Total Non-operating Revenues (Expenses)	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	(106,795)	(24,004)
Net Position Beginning of Year	<u>1,171,130</u>	<u>1,195,134</u>
Net Position End of Year	<u><u>\$ 1,064,335</u></u>	<u><u>\$ 1,171,130</u></u>

See accompanying notes to the financial statements.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
Cash flows from operating activities:		
Receipts from federal and state grants	\$ 4,187,110	\$ 3,972,935
Receipts from local grants and matching funds	997,284	1,024,579
Payments to employees	(3,457,272)	(3,293,130)
Payments to suppliers	(1,882,186)	(1,609,956)
Net cash provided by (used for) operating activities	(155,064)	94,428
Cash flows from capital related activities:		
Purchase of fixed assets	(36,803)	(6,115)
Net cash provided by (used for) capital financing activities	(36,803)	(6,115)
Net increase (decrease) in cash and cash equivalents	(191,867)	88,313
Cash and cash equivalents at beginning of year	1,045,135	956,822
Cash and cash equivalents at end of year	\$ 853,268	\$ 1,045,135
Reconciliation of operating income to net cash used for operating activities:		
Operating income	\$ (106,795)	\$ (24,004)
Adjustments to reconcile operating income to net cash provided by (used for) operating activities		
Depreciation	17,739	26,806
Changes in assets and liabilities:		
Decrease (Increase) in:		
Accounts receivable	(196,254)	108,062
Prepaid expenses	(13,039)	3,140
Increase (Decrease) in:		
Accounts payable	38,487	(8,622)
Accrued expenses	14,673	2,033
Unearned revenue	63,112	4,251
Compensated absences	27,013	(17,238)
Net cash provided by (used for) operating activities	\$ (155,064)	\$ 94,428

See accompanying notes to the financial statements.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
HAMILTON COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014**

1. 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 funded by federal funds and contributed services.

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.

Basis of Accounting

OKI uses the accrual basis of accounting to prepare its financial statements and maintains subsidiary ledgers to identify revenues and expenses by detailed program. Activities not specifically related to a program are classified as general and administrative transactions. The Statement of Revenues, Expenses and Changes in Net Position reflects activities by major program category.

Revenue Recognition

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 generally recognized as operating revenues to the extent required to fund eligible program costs and/or to meet program matching requirements.

Contributed services included in local matching 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

Indirect costs and fringe benefits are originally charged to individual programs based on provisional rates. Differences in amounts billed and actual costs incurred are adjusted to actual costs at year end. Indirect costs and fringe benefits in the Statement of Revenues, Expenses, and Changes in Net Position represent the application of actual indirect and fringe benefit rates, plus any related indirect or fringe benefit costs charged directly to general and administrative activities.

Capital Assets

Capital assets with a cost of \$5,000 or greater are capitalized at cost and are depreciated on the straight-line method over the asset's estimated useful life. OKI's capital assets consist primarily of office furniture and computers. OKI depreciates office furniture and equipment over a ten year period with one-half year depreciation taken in the year of purchase and disposal. Computers are depreciated over a three year period beginning in the month of purchase.

Income Taxes

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

2. DEPOSITS

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.

Custodial credit risk is the risk that in the event of a bank failure OKI's deposits may not be returned. Protection of OKI's cash and deposits is provided by the Federal Deposit Insurance Corporation (FDIC) as well as qualified securities pledges by the institutions holding the assets. Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which OKI places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by FDIC. The securities pledged as collateral are pledged to a pool for each individual financial institution in amount equal to at least 105 percent of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligation of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions. At June 30, 2015, OKI maintains \$200 in petty cash. The carrying amount of OKI's deposits was \$853,068 and the bank balance was \$853,139. FDIC insurance covered \$250,000 of the bank balance. The remaining balance of \$603,139 was uninsured and collateralized with securities held by the pledging financial institution's trust department.

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. ACCOUNTS RECEIVABLE

Accounts receivable are from federal, state and local governmental agencies. Amounts reported are as follows:

	2015	2014
Receivables Under Contracts and Grants		
Federal	\$ 30,330	\$105,645
Ohio	755,407	570,266
Kentucky	207,058	129,050
Indiana	28,288	8,047
Local and County	-	11,564
Receivables Other	29	286
Total Receivables	<u>\$1,021,112</u>	<u>\$824,858</u>

4. CAPITAL ASSETS

Changes in capital assets for the year that ended June 30, 2015 are summarized below:

<u>Description</u>	<u>Balance</u>			<u>Balance</u>
	<u>July 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2015</u>
Office furniture and equipment	\$666,510	\$36,803	\$(64,955)	\$ 638,358
Less: accumulated depreciation	<u>(624,412)</u>	<u>(17,739)</u>	<u>64,955</u>	<u>(577,196)</u>
Furniture and Equipment net	<u>\$ 42,098</u>	<u>\$19,064</u>	<u>\$ -</u>	<u>\$ 61,162</u>

Depreciation expense of \$16,018 was charged to the indirect cost pool and \$1,721 was charged directly to general and administrative activities, as directed by ODOT Office of Audits.

Changes in capital assets for the year that ended June 30, 2014 are summarized below:

<u>Description</u>	<u>Balance</u>			<u>Balance</u>
	<u>July 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2014</u>
Office furniture and equipment	\$663,008	\$ 6,115	\$(2,613)	\$ 666,510
Less: accumulated depreciation	<u>(600,219)</u>	<u>(26,806)</u>	<u>2,613</u>	<u>(624,412)</u>
Furniture and Equipment net	<u>\$ 62,789</u>	<u>\$(20,691)</u>	<u>\$ -</u>	<u>\$ 42,098</u>

Depreciation expense of \$24,363 was charged to the indirect cost pool and \$2,443 was charged directly to general and administrative activities, as directed by ODOT Office of Audits.

5. 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 prime rate less one-half percent. At June 30, 2015 and 2014, OKI had no borrowings against this line of credit.

6. COMPENSATED ABSENCES

Changes in compensated absences for the year that ended June 30, 2015 are summarized below:

<u>Balance</u>	<u>Entitlements</u>	<u>Usage</u>	<u>Balance</u>	<u>Due Within</u>
<u>July 1, 2014</u>			<u>June 30, 2015</u>	<u>One Year</u>
<u>\$299,876</u>	<u>\$385,806</u>	<u>\$(358,793)</u>	<u>\$326,889</u>	<u>\$227,333</u>

Changes in compensated absences for the year that ended June 30, 2014 are summarized below:

<u>Balance</u>	<u>Entitlements</u>	<u>Usage</u>	<u>Balance</u>	<u>Due Within</u>
<u>July 1, 2013</u>			<u>June 30, 2014</u>	<u>One Year</u>
<u>\$317,114</u>	<u>\$318,133</u>	<u>\$(335,371)</u>	<u>\$299,876</u>	<u>\$203,658</u>

7. LEASE COMMITMENTS

Operating Lease

OKI has an operating lease agreement for office facilities. The base annual lease amount is \$403,800. This amount cannot be increased through June 30, 2018, but is subject to annual escalators that are based on landlord cost and occupancy formulas. These escalators are cumulative in nature. Total rental expense (base lease plus escalators) was \$450,930 for the year ended June 30, 2015.

8. EMPLOYEE DEFINED CONTRIBUTION RETIREMENT PLAN

OKI By-Laws, Article IX – Employee Retirement Plan – Social Security, authorizes the Executive Committee of the Council to establish a retirement plan for employees in writing and qualified under Section 401 of Internal Revenue Service Code of 1954. The plan is to provide for contributions by the Council and may condition participation by an employee of his or her contribution to the plan. The By-Laws direct the Executive Committee to establish a trust for the funding of the plan and to appoint a private banking institution or other organization qualified by the Internal Revenue Service to serve as Director or custodian of a Section 401 plan.

The By-Laws state that administration of the retirement plan shall be vested in a Retirement Plan Administrative Committee. The committee will consist of the President, Treasurer, Executive Director, Fiscal Officer of the Council, and two full-time employees of the Council. Employee committee members are elected by secret ballot of all retirement plan participants and shall serve for one year. The Executive Director designates the time and conducts the election of committee members.

The By-Laws also direct OKI to enter into an agreement with the Secretary of Health and Human Services to provide coverage of the Council’s employees under the Social Security system. This coverage is to supplement any retirement plan adopted according to the previous paragraphs.

The OKI Employees Retirement Plan is a trusted, contributory, defined contribution retirement plan covering all permanent full-time employees. Through December 31, 2008, OKI’s Employees’ retirement plan consisted of a 401(a) plan. Merrill Lynch was the custodian and trustee of the 401(a) plan. Contributions to the plan included a contribution by OKI of 6.9% of the participant’s wages and a mandatory contribution by the participant of 5% of his or her wages. In June 2008 the Board approved changes to OKI’s Employees Retirement Plan. Effective January 1, 2009, the retirement plan has two components, a mandatory 401(a) and a voluntary 403(b). Eligible employees are required to contribute 6% to the 401(a) plan and OKI matches 10%. Eligible employees may contribute additional funds to the 403(b) plan. OKI matches up to 4% on the first 3% of employee contributions. The Executive Director is not eligible for benefits under the new plans, and contributions, both employee and employer, remain at prior rates. Employees are fully vested upon eligibility for the new plans. For the 401(a), OKI is the Plan Administrator. The corporate trustee is Central Bank & Trust. For the ERISA 403(b), CUNA Mutual Retirement Solutions is the third party administrator and Matrix Capital Bank & Trust is the custodian. UBS serves as investment advisor and also provides employee education for both Plans. Pension expense was \$303,556 and \$297,856 for the years ended June 30, 2015 and 2014, respectively, of which the full amount has been contributed during each year. Forfeitures, when they occur, reduce the current contributions of OKI to the plan. In fiscal years 2015 and 2014 there were no forfeitures.

Beginning January 1, 2009, both employee and employer contributions are 100 percent vested at the date of contribution. Prior to January 1, 2009, employer contributions vested 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%

9. CONTINGENT LIABILITES

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.

10. CONTRIBUTED SERVICES

OKI recognized contributed service revenues in 2015 and 2014. Revenue from services was measured based on the fair value of those services. The following projects received contributed services:

The Clean Air (Ozone Awareness) and RideShare programs partner with local advertising outlets, some of which provide value added services as match for the programs. Services can be air time, print ads, or promotional items to be given away at events. The amount of contributed services was \$328,919 (\$301,919 in excess of required match) and \$226,816 (\$199,265 in excess of required match) for the years ended June 30, 2015 and 2014, respectively.

Job Access Reverse Commute and New Freedom programs received contributed services in the form of partner activities in support of the projects per the grant agreements. The amount of the contributed services was \$251,134 for the year ended June 30, 2015 and \$440,552 for the year ended June 30, 2014.

The US Department of Energy Rooftop Solar Challenge – Solar Ready II program received contributed services in the form of stakeholder participation in support of the project per the sub-grant agreement. The amount of the contributed services was \$9,863 for the year ended June 30, 2015 and \$4,766 for the year ended June 30, 2014.

SUPPLEMENTARY INFORMATION

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENSES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2015
(with comparative summary total for 2014)

	General & Administrative Activities	Environmental Planning Activities	Regional Planning	Ridesharing Implementation	Transportation Planning Activities	Total 2015	Total 2014
Operating Revenues:							
Federal & state grants	\$ -	\$ 175,992	\$ 12,223	\$ 193,338	\$ 3,950,520	\$ 4,332,073	\$ 3,867,730
State, local and county matching funds	(21,859)	106,842	52,165	-	843,031	980,179	975,096
Other revenue	5,541	-	-	-	-	5,541	42,281
Contributed services	-	9,863	-	11,250	266,884	287,997	472,869
Total Operating Revenues	(16,318)	292,697	64,388	204,588	5,060,435	5,605,790	5,357,976
Operating Expenses:							
Direct expenses							
Personnel	14,979	85,551	19,588	14,322	1,260,053	1,394,493	1,359,448
Fringe benefits	10,919	62,361	14,279	10,440	918,498	1,016,497	909,851
Travel, subsistence, and professional	33,833	3,133	1,016	2,448	56,147	96,577	79,270
Printing, marketing and contractual	2,500	2,487	3,833	147,421	882,815	1,039,056	761,050
Other direct expenses	9,112	20,017	649	412	66,427	96,617	96,500
Indirect costs	19,134	109,285	25,023	18,295	1,609,611	1,781,348	1,702,992
Contributed services	-	9,863	-	11,250	266,884	287,997	472,869
Total Operating Expenses	90,477	292,697	64,388	204,588	5,060,435	5,712,585	5,381,980
Non Operating Revenues (Expenses):							
Contributed services revenues	-	-	-	28,656	273,263	301,919	199,265
Contributed services expenses	-	-	-	(28,656)	(273,263)	(301,919)	(199,265)
Total Non Operating Revenues (Expenses)	-	-	-	-	-	-	-
Operating Income	\$ (106,795)	\$ -	\$ -	\$ -	\$ -	\$ (106,795)	\$ (24,004)

Notes:

1. Member counties pay dues each year based on census figures. Those dues are used to provide match for core planning projects and some special projects, as outlined in the board approved budget. Dues are also used to pay for direct expenses of OEPA projects, the local water program, the local regional planning program, and non-federal expenses recorded under the general and administrative program. When county funds used in programs exceed county funds received during the year, the result is negative net county revenues which indicates that surplus or fund balance has been used.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF FRINGE BENEFIT COST RATES
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Budget</u>	<u>Actual</u>
Fringe benefit costs:		
Holidays	\$ 92,235	\$ 89,206
Sick leave	92,664	79,931
Vacation	193,377	189,656
Administrative	12,136	5,810
Retirement	348,657	321,235
Group health	627,676	613,052
FICA	175,472	168,015
Workers compensation	5,409	464
Unemployment	1,200	-
Employee Incentives	4,595	4,267
	<u>1,553,421</u>	<u>1,471,636</u>
Total fringe benefit costs	<u>\$ 1,553,421</u>	<u>\$ 1,471,636</u>
Allocation base: Direct and indirect personnel	<u>\$ 2,068,814</u>	<u>\$ 2,018,881</u>
Fringe benefit cost rate	<u>75.09%</u>	<u>72.89%</u>

Notes:

1. Approval of the fringe benefit cost rate for the year ended June 30, 2015 was obtained from ODOT, OKI's cognizant agency. The authority for ODOT to be OKI's cognizant agency was granted from the FHWA.
2. A provisional fringe benefit rate of 75.09 percent was authorized by ODOT. The provisional rate is applied each month with a thirteenth allocation made to adjust fringe costs claimed to actual at the end of the fiscal year.
3. There were no questioned costs in the fringe benefit cost pool or the direct and indirect personnel allocation base.
4. The approved provisional rate was utilized during the fiscal year 2015 for grant invoicing purposes. The final 2015 fringe benefit rate was applied for financial statement purposes and for determining the final grant amounts claimed.
5. Expenses in the Statement of Revenues, Expenditures and Changes in Net Position reflect the application of actual rates. Individual program costs presented on pages 25 through 44 reflect the application of provisional rates adjusted to actual, subject to grant/program limitations.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF INDIRECT COST RATES
FOR THE YEAR ENDED JUNE 30, 2015**

	Budget	Actual
Indirect costs:		
Personnel	\$ 628,222	624,387
Fringe benefits	471,716	455,139
Auto allowance	8,700	8,700
Travel and professional development	24,650	22,607
Memberships	2,894	2,822
Printing	1,343	882
Repairs and maintenance	18,737	17,932
Office supplies	39,785	25,731
Postage	2,317	1,679
Rent	455,761	461,297
Telephone	7,270	7,091
Professional publications	1,093	547
Legal and audit	53,760	40,226
Reproductions	1,144	1,666
Insurance	22,956	23,491
Professional services	48,000	44,993
Advertising	2,120	749
Depreciation	19,891	16,018
Payroll processing	7,081	7,006
Internet	11,773	11,760
Retirement plan admin & education fees	4,000	2,644
Other	3,002	3,981
Total indirect costs	\$ 1,836,215	\$ 1,781,348
Allocation base: Direct personnel	\$ 1,440,592	\$ 1,394,493
Indirect cost rate applied	<u>127.46%</u>	<u>127.74%</u>

Notes:

1. Approval of the provisional indirect cost rate for the year ended June 30, 2015 was obtained from ODOT, OKI's cognizant agency. The authority for ODOT to be OKI's cognizant agency was granted from the FHWA.
2. A provisional indirect cost rate of 127.46 percent was authorized by ODOT. The provisional rate is applied each month with a thirteenth allocation made to adjust indirect costs claimed to actual at the end of the fiscal year.
3. There were no questioned costs in the indirect cost pool or the direct personnel allocation base.
4. The approved provisional rate was utilized during fiscal year 2015 for grant invoicing purposes. The final 2015 indirect cost rate was applied for financial statement purposes and for determining the final grant amounts claimed.
5. Expenses in the Statement of Revenues, Expenditures and Changes in Net Position reflect the application of actual rates. Individual program costs presented on pages 25 through 44 reflect the application of provisional rates adjusted to actual, subject to grant/program limitations.

SCHEDULES OF CUMULATIVE REVENUES AND EXPENDITURES

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FY 2015 Surface Transportation (STP) 27
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FTA TRANSIT PROGRAM:

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FY 2015 OEPA 604B Water Quality Planning 33

LOCAL PROGRAMS:

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OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FHWA/ODOT/KYTC/INDOT
FY 2014 TRANSPORTATION PLANNING
JUNE 30, 2015

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2014</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:				
Federal and state grants				
Ohio: ODOT (MPO-PL Funds)	\$ 2,200,324	\$ 1,540,878	\$ 659,445	\$ 2,200,323
Kentucky: KYTC (HPR-PL Funds)	442,400	368,295	107,274	475,569
Kentucky: KYTC (FTA Funds)	133,993	111,542	32,489	144,031
Indiana: INDOT (Trans PL Funds)	25,031	24,992	-	24,992
State matching funds Ohio	275,040	192,610	82,431	275,041
State matching funds Kentucky	27,650	23,019	6,705	29,724
County matching funds	397,748	295,448	110,666	406,114
Local contracts	50,000	42,415	-	42,415
	<u>3,552,186</u>	<u>2,599,199</u>	<u>999,010</u>	<u>3,598,209</u>
Operating Expenses:				
Direct expenses				
Personnel	1,143,060	861,314	316,112	1,177,426
Fringe benefits	809,058	570,491	237,369	807,860
Travel, subsistence & professional	55,692	38,190	16,211	54,401
Printing, marketing & contractual	61,000	9,752	-	9,752
Other direct expenses	47,007	41,080	26,402	67,482
Indirect costs	1,436,369	1,078,372	402,916	1,481,288
	<u>3,552,186</u>	<u>2,599,199</u>	<u>999,010</u>	<u>3,598,209</u>
Tasks:				
Short range planning	100,000	66,589	27,821	94,410
Transportation improvement program	97,000	70,774	25,623	96,397
Surveillance	1,597,328	1,119,695	491,325	1,611,020
Homeland security data project (50/50)	52,000	50,546	-	50,546
Homeland security data project (100%)	24,000	16,793	-	16,793
Long range planning	1,100,000	754,400	342,872	1,097,272
Public involvement	258,000	199,065	58,120	257,185
INDOT exclusive	31,289	31,241	-	31,241
KYTC exclusive	137,569	191,577	-	191,577
UPWP administration	24,000	14,329	9,033	23,362
Transportation program reporting	5,000	4,817	-	4,817
Mobile source emissions planning	126,000	79,373	44,216	123,589
	<u>\$ 3,552,186</u>	<u>\$ 2,599,199</u>	<u>\$ 999,010</u>	<u>\$ 3,598,209</u>

NOTES:

- The grant period for FY 2014 Transportation Planning is July 1, 2013 through December 31, 2014.
- 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 a unified planning work program approved each fiscal year. INDOT also participated with the funding being 80 percent Federal and 20 percent local match.
- The Hamilton County Emergency Management Agency is partnering with OKI on data development. They are providing 50% funding on data sets that can be used by both OKI and HCEMA and funding 100% the development of data sets for the exclusive use of HCEMA.
- Due to timing differences between OH and KY funding contracts, KY revenues (PL, FTA, and state) as of June 30, 2014 are associated with FY14 KY contracts and KY revenues (PL, FTA, and state) for the current fiscal year are associated with FY15 KY contracts. Please see footnote #3 on the FY 2015 Transportation Planning schedule. All within budget.
- As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FHWA/ODOT/KYTC
FY 2015 CLEAN AIR (OZONE AWARENESS)
JUNE 30, 2015

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:			
Federal and state grants			
Ohio: ODOT (CMAQ)	\$ 297,253	\$ 212,652	\$ 212,652
Kentucky: KYTC (SNK)	63,000	45,070	45,070
Contributed services	<u>15,750</u>	<u>15,750</u>	<u>15,750</u>
 Total Operating Revenues	 <u>376,003</u>	 <u>273,472</u>	 <u>273,472</u>
Operating Expenses:			
Direct expenses			
Personnel	38,276	5,674	5,674
Fringe benefits	28,741	4,136	4,136
Travel, subsistence & professional	36	21	21
Printing, marketing & contractual	240,500	238,914	238,914
Other direct expenses	3,913	1,729	1,729
Indirect costs	48,787	7,248	7,248
Contributed services	<u>15,750</u>	<u>15,750</u>	<u>15,750</u>
 Total Operating Expenses	 <u>376,003</u>	 <u>273,472</u>	 <u>273,472</u>
Non-operating Revenues (Expenses):			
Contributed services revenues	70,719	273,263	273,263
Contributed services expenses	<u>(70,719)</u>	<u>(273,263)</u>	<u>(273,263)</u>
 Total Non-operating Revenues (Expenses)	 <u>-</u>	 <u>-</u>	 <u>-</u>
Tasks:			
Ozone awareness program	<u>376,003</u>	<u>546,735</u>	<u>546,735</u>
 Total Tasks	 <u>\$ 376,003</u>	 <u>\$ 546,735</u>	 <u>\$ 546,735</u>

NOTES:

1. State grants and contracts consist of the following:
 - a. ODOT agreement for July 1, 2014 through June 30, 2015 for \$371,566 in ODOT/CMAQ reimbursed to OKI at a participation rate of 100 percent of Ohio's share of the Clean Air program. ODOT provided toll revenues in lieu of match.
 - b. KYTC funding agreement July 1, 2014 through June 30, 2015 for \$63,000 in KYTC/SNK. Expenses reimbursed to OKI at a participation rate of 17.4877 percent of FY2015 expenses, matched with contributed services. A minimum 20% match was required and exceeded.
2. As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FHWA/ODOT/KYTC/INDOT
FY 2015 SURFACE TRANSPORTATION PROGRAM (STP)
JUNE 30, 2015

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:			
Federal and state grants			
Ohio: ODOT (STP)	\$ 361,422	\$ 299,265	\$ 299,265
Kentucky: KYTC (SNK)	76,600	63,426	63,426
Indiana: INDOT (STP)	20,000	19,874	19,874
County matching funds	93,920	89,183	89,183
Local contracts	20,585	12,718	12,718
	<u>572,527</u>	<u>484,466</u>	<u>484,466</u>
Operating Expenses:			
Direct expenses			
Personnel	183,855	155,793	155,793
Fringe benefits	138,057	113,564	113,564
Travel, subsistence & professional	12,861	7,852	7,852
Printing, marketing & contractual	500	6,260	6,260
Other direct expenses	2,912	1,984	1,984
Indirect costs	234,342	199,013	199,013
	<u>572,527</u>	<u>484,466</u>	<u>484,466</u>
Tasks:			
Long range planning land use	444,600	421,074	421,074
Long range planning FIAM implementation	102,927	32,290	32,290
INDOT	25,000	24,842	24,842
FIAM maintenance & startups	-	6,260	6,260
	<u>\$ 572,527</u>	<u>\$ 484,466</u>	<u>\$ 484,466</u>

NOTES:

1. The grant period for the Surface Transportation Program agreement is July 1, 2014 through June 30, 2015.
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 a unified planning work program approved for the fiscal year.
3. The land use and FIAM implementation tasks were funded with 80 percent federal STP/SNK funds from ODOT and KYTC. The land use planning task was matched 20 percent from county funds. The FIAM task was matched 20 percent from local funds.
4. Maintenance to the FIAM model is paid from local partner funds. Although not anticipated at the time of budgeting, partner funds were available to pay the maintenance expense that became necessary during the year. Local contract revenues were within budget.
5. As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FHWA/ODOT/KYTC
FY 2015 RIDESHARE
JUNE 30, 2015

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:			
Federal and state grants			
Ohio: ODOT (CMAQ)	\$ 212,326	\$ 159,528	\$ 159,528
Kentucky: KYTC (SNK)	45,000	33,810	33,810
Contributed services	<u>11,250</u>	<u>11,250</u>	<u>11,250</u>
 Total Operating Revenues	 <u>268,576</u>	 <u>204,588</u>	 <u>204,588</u>
Operating Expenses:			
Direct expenses			
Personnel	32,556	14,322	14,322
Fringe benefits	24,446	10,440	10,440
Travel, subsistence & professional	3,088	2,448	2,448
Printing, marketing & contractual	155,500	147,421	147,421
Other direct expenses	240	412	412
Indirect costs	41,496	18,295	18,295
Contributed services	<u>11,250</u>	<u>11,250</u>	<u>11,250</u>
 Total Operating Expenses	 <u>268,576</u>	 <u>204,588</u>	 <u>204,588</u>
Non-operating Revenues (Expenses):			
Contributed services revenues	15,315	28,656	28,656
Contributed services expenses	<u>(15,315)</u>	<u>(28,656)</u>	<u>(28,656)</u>
 Total Non-operating Revenues (Expenses)	 <u>-</u>	 <u>-</u>	 <u>-</u>
Tasks:			
Marketing	<u>268,576</u>	<u>233,244</u>	<u>233,244</u>
 Total Tasks	 <u>\$ 268,576</u>	 <u>\$ 233,244</u>	 <u>\$ 233,244</u>

NOTES:

1. State grants and contracts consist of the following:
 - a. ODOT agreement for the period July 1, 2014 through June 30, 2015 for \$212,326 in ODOT/CMAQ reimbursed to OKI at a participation rate of 100 percent of Ohio's share of the RideShare program.
 - b. KYTC agreement for the period July 1, 2014 through June 30, 2015 for \$45,000 in KYTC/SNK, reimbursed to OKI at a participation rate of 17.4877 percent of the FY2015 RideShare program and matched with contributed services. A minimum 20% match was required and exceeded.
2. As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FHWA/ODOT
FY 2014 REGIONAL TRANSPORTATION PLANNING ORGANIZATION PILOT PROGRAM
JUNE 30, 2015

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2014</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:				
Federal and state grants				
Ohio: ODOT (SPR)	\$ 200,000	\$ 7,396	\$ 3,613	\$ 11,009
State matching funds Ohio	<u>50,000</u>	<u>1,849</u>	<u>903</u>	<u>2,752</u>
Total Operating Revenues	<u>250,000</u>	<u>9,245</u>	<u>4,516</u>	<u>13,761</u>
Operating Expenses:				
Direct expenses				
Personnel	84,042	2,964	1,501	4,465
Fringe benefits	59,485	1,984	1,094	3,078
Travel, subsistence & professional	867	584	-	584
Other direct expenses	-	-	3	3
Indirect costs	<u>105,606</u>	<u>3,713</u>	<u>1,918</u>	<u>5,631</u>
Total Operating Expenses	<u>250,000</u>	<u>9,245</u>	<u>4,516</u>	<u>13,761</u>
Tasks:				
RTPO mentoring pilot program	<u>250,000</u>	<u>9,245</u>	<u>4,516</u>	<u>13,761</u>
Total Tasks	<u>\$ 250,000</u>	<u>\$ 9,245</u>	<u>\$ 4,516</u>	<u>\$ 13,761</u>

NOTES:

1. The grant period for the Regional Transportation Planning Organization Pilot Program is July 1, 2013 through June 30, 2015.
2. ODOT State Planning and Research funds were received under an agreement to participate in the Regional Transportation Planning Organization Mentoring Pilot Program. OKI is mentoring the Ohio Valley Regional Development Commission.
3. This project is funded with 80% Ohio SPR funds matched with 20% state funds from ODOT.
4. As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FHWA/ODOT/KYTC/INDOT
FY 2015 BICYCLE-PEDESTRIAN COUNT TECHNOLOGY
JUNE 30, 2015

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:			
Federal and state grants			
Ohio: ODOT (TIDP)	\$ 20,000	\$ 20,000	\$ 20,000
County matching funds	250	250	250
	<u>20,250</u>	<u>20,250</u>	<u>20,250</u>
Total Operating Revenues	<u>20,250</u>	<u>20,250</u>	<u>20,250</u>
Operating Expenses:			
Direct expenses			
Personnel	-	-	-
Fringe benefits	-	-	-
Travel, subsistence & professional	-	-	-
Printing, marketing & contractual	-	-	-
Other direct expenses	20,250	20,250	20,250
Indirect costs	<u>-</u>	<u>-</u>	<u>-</u>
	<u>20,250</u>	<u>20,250</u>	<u>20,250</u>
Total Operating Expenses	<u>20,250</u>	<u>20,250</u>	<u>20,250</u>
Tasks:			
Bike/pedestrian count pilot program	<u>20,250</u>	<u>20,250</u>	<u>20,250</u>
Total Tasks	<u>\$ 20,250</u>	<u>\$ 20,250</u>	<u>\$ 20,250</u>

NOTES:

1. The grant period for the Bicycle-Pedestrian Count Technology Pilot Program is April 9, 2015 through December 31, 2015.
2. ODOT/FHWA Technology and Innovation Deployment Program funds were received under an agreement to participate in the Bicycle-Pedestrian Count Technology Pilot Program. Toll revenue credits were provided by ODOT for match.
3. As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FTA
FY 2012 NEW FREEDOM PASS-THROUGH PROGRAMS
JUNE 30, 2015

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2014</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:				
Federal and state grants				
Federal FTA	\$ 600,901	\$ 563,156	\$ 37,745	\$ 600,901
Contributed services	<u>600,901</u>	<u>720,847</u>	<u>37,745</u>	<u>758,592</u>
Total Operating Revenues	<u>1,201,802</u>	<u>1,284,003</u>	<u>75,490</u>	<u>1,359,493</u>
Operating Expenses:				
Direct expenses				
Printing, marketing & contractual	600,901	563,156	37,745	600,901
Contributed services	<u>600,901</u>	<u>720,847</u>	<u>37,745</u>	<u>758,592</u>
Total Operating Expenses	<u>1,201,802</u>	<u>1,284,003</u>	<u>75,490</u>	<u>1,359,493</u>
Tasks:				
Towne Taxi	225,890	225,890	-	225,890
Senior Services of Northern Kentucky	536,100	460,610	75,490	536,100
Wesley Community Services	345,618	503,309	-	503,309
Clovernook	<u>94,194</u>	<u>94,194</u>	<u>-</u>	<u>94,194</u>
Total Tasks	<u>\$ 1,201,802</u>	<u>\$ 1,284,003</u>	<u>\$ 75,490</u>	<u>\$ 1,359,493</u>

NOTES:

1. The New Freedom pass through grant began January 12, 2012.
2. The New Freedom grants are funded at 50% for operating programs and passed through to other agencies for delivery of transportation services related to the Public Transit Human Services Transportation Plan for the OKI region.
3. The recipient agency provides the required 50% match. Wesley Community Services over matched their share of the program, which is acceptable.
4. As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
OEPA
FY 2015 OEPA STATE BIENNIUM WATER
JUNE 30, 2015

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:			
Federal and state grants			
Ohio: OEPA (EPA Funds)	\$ 75,000	\$ 75,000	\$ 75,000
County matching funds	<u>655</u>	<u>1,546</u>	<u>1,546</u>
Total Operating Revenues	<u>75,655</u>	<u>76,546</u>	<u>76,546</u>
Operating Expenses:			
Direct expenses			
Personnel	24,789	25,285	25,285
Fringe benefits	18,614	18,431	18,431
Travel, subsistence & professional	343	359	359
Other direct expenses	312	172	172
Indirect costs	<u>31,597</u>	<u>32,299</u>	<u>32,299</u>
Total Operating Expenses	<u>75,655</u>	<u>76,546</u>	<u>76,546</u>
Tasks:			
General assembly	<u>75,655</u>	<u>76,546</u>	<u>76,546</u>
Total Tasks	<u>\$ 75,655</u>	<u>\$ 76,546</u>	<u>\$ 76,546</u>

NOTES:

1. The grant period under the OEPA FY2015 State Biennium Water contract is July 1, 2014 through June 30, 2015 (State of Ohio grant).
2. The OEPA FY2015 State Biennium Water contract covered personnel, fringe and indirect costs. Direct costs were budgeted and paid with county funds.
3. Overall the project was \$891 over budget which is 1.18% which is below the 10% requiring a budget revision. This was paid with county funds.
4. As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
OEPA
FY 2015 OEPA 604B WATER QUALITY PLANNING
JUNE 30, 2015

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:			
Federal and state grants			
Ohio: OEPA (EPA Funds)	\$ 53,600	\$ 53,600	\$ 53,600
County matching funds	<u>2,900</u>	<u>3,570</u>	<u>3,570</u>
Total Operating Revenues	<u>56,500</u>	<u>57,170</u>	<u>57,170</u>
Operating Expenses:			
Direct expenses			
Personnel	17,716	18,320	18,320
Fringe benefits	13,303	13,354	13,354
Travel, subsistence & professional	200	234	234
Other direct expenses	2,700	1,860	1,860
Indirect costs	<u>22,581</u>	<u>23,402</u>	<u>23,402</u>
Total Operating Expenses	<u>56,500</u>	<u>57,170</u>	<u>57,170</u>
Tasks:			
Program coordination	<u>56,500</u>	<u>57,170</u>	<u>57,170</u>
Total Tasks	<u>\$ 56,500</u>	<u>\$ 57,170</u>	<u>\$ 57,170</u>

NOTES:

1. The grant period under the OEPA FY2015 State 604B Water Quality Planning contract is July 1, 2014 through June 30, 2015.
2. The OEPA FY2015 604b Water Quality Planning contract covered personnel, fringe and indirect costs. Direct costs were budgeted and paid with county funds.
3. Overall the project was \$670 over budget which is 1.19% which is below the 10% requiring a budget revision. This was paid with county funds.
4. As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
OKI
FY 2015 LOCAL WATER QUALITY PLANNING PROJECT
JUNE 30, 2015

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:			
County matching funds	\$ 81,428	\$ 91,653	\$ 91,653
Total Operating Revenues	<u>81,428</u>	<u>91,653</u>	<u>91,653</u>
Operating Expenses:			
Direct expenses			
Personnel	25,254	24,180	24,180
Fringe benefits	18,963	17,626	17,626
Travel, subsistence & professional	4,457	2,489	2,489
Other direct expenses	565	16,469	16,469
Indirect costs	<u>32,189</u>	<u>30,889</u>	<u>30,889</u>
Total Operating Expenses	<u>81,428</u>	<u>91,653</u>	<u>91,653</u>
Tasks:			
Local water quality planning	<u>81,428</u>	<u>91,653</u>	<u>91,653</u>
Total Tasks	<u>\$ 81,428</u>	<u>\$ 91,653</u>	<u>\$ 91,653</u>

NOTES:

1. The project period for Local Water Quality Planning was July 1, 2014 through June 30, 2015.
2. Budget amounts were derived from fiscal 2015 overall agency budget.
3. As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
OKI
FY 2015 LOCAL REGIONAL PLANNING
JUNE 30, 2015

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:			
County matching funds	\$ 88,525	\$ 52,165	\$ 52,165
Total Operating Revenues	<u>88,525</u>	<u>52,165</u>	<u>52,165</u>
Operating Expenses:			
Direct expenses			
Personnel	29,086	17,094	17,094
Fringe benefits	21,840	12,461	12,461
Travel, subsistence & professional	28	125	125
Other direct expenses	497	649	649
Indirect costs	<u>37,074</u>	<u>21,836</u>	<u>21,836</u>
Total Operating Expenses	<u>88,525</u>	<u>52,165</u>	<u>52,165</u>
Tasks:			
Local regional planning	<u>88,525</u>	<u>52,165</u>	<u>52,165</u>
Total Tasks	<u><u>\$ 88,525</u></u>	<u><u>\$ 52,165</u></u>	<u><u>\$ 52,165</u></u>

NOTES:

1. The project period for Local Regional Planning program was July 1, 2014 through June 30, 2015.
2. Budget amounts were derived from fiscal 2015 overall agency budget.
3. As of June 30, 2015, no costs subject to audit have been questioned.

SCHEDULES OF CUMULATIVE REVENUES AND EXPENDITURES

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OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FHWA/ODOT/KYTC/INDOT
FY 2015 TRANSPORTATION PLANNING
JUNE 30, 2015

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:			
Federal and state grants			
Ohio: ODOT (MPO-PL Funds)	\$ 2,194,098	\$ 1,515,848	\$ 1,515,848
Kentucky: KYTC (HPR-PL Funds)	698,400	522,551	522,551
Kentucky: KYTC (FTA Funds)	138,843	94,986	94,986
Indiana: INDOT (Trans PL Funds)	25,647	25,647	25,647
State matching funds Ohio	274,262	189,481	189,481
State matching funds Kentucky	28,650	19,602	19,602
County matching funds	461,335	331,092	331,092
Local contracts	-	-	-
	<u>3,821,235</u>	<u>2,699,207</u>	<u>2,699,207</u>
Operating Expenses:			
Direct expenses			
Personnel	995,125	745,989	745,989
Fringe benefits	747,240	536,834	536,834
Travel, subsistence & professional	57,295	31,100	31,100
Printing, marketing & contractual	712,500	417,098	417,098
Other direct expenses	40,689	14,359	14,359
Indirect costs	1,268,386	953,827	953,827
	<u>3,821,235</u>	<u>2,699,207</u>	<u>2,699,207</u>
Tasks:			
Short range planning	84,060	60,888	60,888
Transportation improvement program	127,200	90,851	90,851
Surveillance	1,775,871	1,192,406	1,192,406
Long range planning - systems management	1,020,706	720,230	720,230
Long range planning - freight conference	14,458	11,075	11,075
Public involvement	213,375	156,385	156,385
INDOT exclusive	32,059	32,478	32,478
KYTC exclusive - Kenton scoping study	300,000	261,156	261,156
KYTC exclusive - transportation planning	165,280	109,177	109,177
UPWP administration	13,900	11,618	11,618
Transportation program reporting	6,826	5,486	5,486
Mobile source emissions planning	67,500	47,457	47,457
	<u>\$ 3,821,235</u>	<u>\$ 2,699,207</u>	<u>\$ 2,699,207</u>

NOTES:

- The grant period for FY 2015 Transportation Planning is July 1, 2014 through December 31, 2015.
- 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 a unified planning work program approved each fiscal year. INDOT also participated with the funding being 80 percent Federal and 20 percent local match.
- Due to timing differences between OH and KY funding contracts, KY revenues (PL, FTA, and state) from the beginning of the fiscal year were paired with OH FY14 carryover revenues and appear on the FY2014 Transportation PL page. Total KY PL for FY2015 was \$107,274.06 + \$522,551.33 = \$629,825.39. Total KY FTA for FY2015 was \$32,489.00 + \$94,986.00 = \$127,475.00. Total KY State for FY2015 was \$6,704.72 + \$19,601.67 = \$26,306.39. All within budget.
- As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FTA
FY 2010 JOB ACCESS REVERSE COMMUTE ADMINISTRATION PROGRAM
JUNE 30, 2015

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2014</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:				
Federal and state grants				
Federal FTA	\$ 143,769	\$ 85,032	\$ 45,308	\$ 130,340
Total Operating Revenues	<u>143,769</u>	<u>85,032</u>	<u>45,308</u>	<u>130,340</u>
Operating Expenses:				
Direct expenses				
Personnel	48,966	28,934	14,831	43,765
Fringe benefits	35,931	19,458	10,811	30,269
Travel, subsistence & professional	-	463	481	944
Other direct expenses	176	805	240	1,045
Indirect costs	<u>58,696</u>	<u>35,372</u>	<u>18,945</u>	<u>54,317</u>
Total Operating Expenses	<u>143,769</u>	<u>85,032</u>	<u>45,308</u>	<u>130,340</u>
Tasks:				
Job Access Reverse Commute	<u>143,769</u>	<u>85,032</u>	<u>45,308</u>	<u>130,340</u>
Total Tasks	<u><u>\$ 143,769</u></u>	<u><u>\$ 85,032</u></u>	<u><u>\$ 45,308</u></u>	<u><u>\$ 130,340</u></u>

NOTES:

1. The Job Access Reverse Commute administration grant began October 28, 2009.
2. The Job Access Reverse Commute grant is 100% federally funded. Funds are used for administration of the Coordinated Public Transit Human Services Transportation Plan for the OKI region.
3. As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FTA
FY 2012 JOB ACCESS REVERSE COMMUTE ADMINISTRATION PROGRAM
JUNE 30, 2015

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2014</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:				
Federal and state grants				
Federal FTA	\$ 148,335	\$ 8,348	\$ 4,636	\$ 12,984
Total Operating Revenues	<u>148,335</u>	<u>8,348</u>	<u>4,636</u>	<u>12,984</u>
Operating Expenses:				
Direct expenses				
Personnel	50,039	2,857	1,542	4,399
Fringe benefits	35,417	1,912	1,124	3,036
Indirect costs	<u>62,879</u>	<u>3,579</u>	<u>1,970</u>	<u>5,549</u>
Total Operating Expenses	<u>148,335</u>	<u>8,348</u>	<u>4,636</u>	<u>12,984</u>
Tasks:				
Job Access Reverse Commute	<u>148,335</u>	<u>8,348</u>	<u>4,636</u>	<u>12,984</u>
Total Tasks	<u>\$ 148,335</u>	<u>\$ 8,348</u>	<u>\$ 4,636</u>	<u>\$ 12,984</u>

NOTES:

1. The Job Access Reverse Commute administration grant began October 31, 2013.
2. The Job Access Reverse Commute grant is 100% federally funded. Funds are used for administration of the Coordinated Public Transit Human Services Transportation Plan for the OKI region.
3. As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FTA
FY 2012 NEW FREEDOM ADMINISTRATION PROGRAM
JUNE 30, 2015

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2014</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:				
Federal and state grants				
Federal FTA	\$ 98,666	\$ 46,611	\$ 51,721	\$ 98,332
Total Operating Revenues	<u>98,666</u>	<u>46,611</u>	<u>51,721</u>	<u>98,332</u>
Operating Expenses:				
Direct expenses				
Personnel	33,083	15,760	16,558	32,318
Fringe benefits	24,276	10,505	12,070	22,575
Travel, subsistence & professional	150	164	482	646
Other direct expenses	1,500	525	1,460	1,985
Indirect costs	<u>39,657</u>	<u>19,657</u>	<u>21,151</u>	<u>40,808</u>
Total Operating Expenses	<u>98,666</u>	<u>46,611</u>	<u>51,721</u>	<u>98,332</u>
Tasks:				
New Freedom Administration	<u>98,666</u>	<u>46,611</u>	<u>51,721</u>	<u>98,332</u>
Total Tasks	<u><u>\$ 98,666</u></u>	<u><u>\$ 46,611</u></u>	<u><u>\$ 51,721</u></u>	<u><u>\$ 98,332</u></u>

NOTES:

1. The New Freedom administration grant began January 12, 2012.
2. The New Freedom grant is 100% Federally funded. Funds are used for administration of the Coordinated Public Transit Human Services Transportation Plan for the OKI region.
3. As of June 30, 2015 no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FTA
FY 2013 NEW FREEDOM ADMINISTRATION PROGRAM
JUNE 30, 2015

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:			
Federal and state grants			
Federal FTA	\$ 50,035	\$ 6,172	\$ 6,172
Total Operating Revenues	<u>50,035</u>	<u>6,172</u>	<u>6,172</u>
Operating Expenses:			
Direct expenses			
Personnel	16,538	2,053	2,053
Fringe benefits	12,418	1,496	1,496
Travel, subsistence & professional	-	-	-
Other direct expenses	-	-	-
Indirect costs	<u>21,079</u>	<u>2,623</u>	<u>2,623</u>
Total Operating Expenses	<u>50,035</u>	<u>6,172</u>	<u>6,172</u>
Tasks:			
New Freedom Administration	<u>50,035</u>	<u>6,172</u>	<u>6,172</u>
Total Tasks	<u>\$ 50,035</u>	<u>\$ 6,172</u>	<u>\$ 6,172</u>

NOTES:

1. The New Freedom administration grant began July 1, 2013.
2. The New Freedom grant is 100% Federally funded. Funds are used for administration of the Coordinated Public Transit Human Services Transportation Plan for the OKI region.
3. As of June 30, 2015 no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FTA
FY 2013 NEW FREEDOM PASS-THROUGH PROGRAMS
JUNE 30, 2015

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2014</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:				
Federal and state grants				
Federal FTA	\$ 385,212	\$ 145,576	\$ 180,069	\$ 325,645
Contributed services	<u>385,212</u>	<u>179,379</u>	<u>213,389</u>	<u>392,768</u>
Total Operating Revenues	<u>770,424</u>	<u>324,955</u>	<u>393,458</u>	<u>718,413</u>
Operating Expenses:				
Direct expenses				
Printing, marketing & contractual	385,212	145,576	180,069	325,645
Contributed services	<u>385,212</u>	<u>179,379</u>	<u>213,389</u>	<u>392,768</u>
Total Operating Expenses	<u>770,424</u>	<u>324,955</u>	<u>393,458</u>	<u>718,413</u>
Tasks:				
Towne Taxi	130,212	491	11,167	11,658
Senior Services of Northern Kentucky	210,000	-	210,000	210,000
Wesley Community Services	300,000	226,491	140,632	367,123
Community Cab	<u>130,212</u>	<u>97,973</u>	<u>31,659</u>	<u>129,632</u>
Total Tasks	<u>\$ 770,424</u>	<u>\$ 324,955</u>	<u>\$ 393,458</u>	<u>\$ 718,413</u>

NOTES:

1. The New Freedom pass through grant began May 15, 2013.
2. The New Freedom grants are funded at 50% for operating programs and passed through to other agencies for delivery of transportation services related to the Public Transit Human Services Transportation Plan for the OKI region.
3. The recipient agency provides the required 50% match. Wesley Community Services over matched their share of the program, which is acceptable.
4. As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FTA
FY 2015 FTA 5310 TRANSIT PLANNING PROGRAM
JUNE 30, 2015

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:			
Federal and state grants			
Federal FTA	\$ 271,671	\$ 2,729	\$ 2,729
Contributed services	-	-	-
	<u>271,671</u>	<u>2,729</u>	<u>2,729</u>
Operating Expenses:			
Direct expenses			
Personnel	44,405	-	-
Fringe benefits	33,344	-	-
Travel, subsistence & professional	215	-	-
Printing, marketing & contractual	135,835	2,729	2,729
Other direct expenses	1,274	-	-
Indirect costs	56,598	-	-
Contributed services	-	-	-
	<u>271,671</u>	<u>2,729</u>	<u>2,729</u>
Tasks:			
FTA - 5310 transit planning activities	<u>271,671</u>	<u>2,729</u>	<u>2,729</u>
	<u>\$ 271,671</u>	<u>\$ 2,729</u>	<u>\$ 2,729</u>

NOTES:

1. The FTA 5310 transit planning grant began February 9, 2015.
2. The FTA 5310 Transit Planning grant is 100% Federally funded. Funds are used for administration of the Coordinated Public Transit Human Services Transportation Plan for the OKI region.
3. OKI has agreed to be the Designated Recipient of Section 5310 federal funds allocated to the Cincinnati urbanized area and SORTA has agreed to assist with the administration of the Section 5310 program in accordance with the Joint Cooperative Agreement. SORTA's primary duty will be to provide capital procurement services for the program.
4. As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
DOE/MARC
FY 2014 US DEPARTMENT OF ENERGY ROOFTOP SOLAR CHALLENGE II
JUNE 30, 2015

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2014</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:				
Federal and state grants				
DOE (pass thru Mid America Regional Council)	\$ 90,000	\$ 34,309	\$ 47,392	\$ 81,701
County matching funds	24,484	9,511	10,073	19,584
Contributed services	<u>15,516</u>	<u>4,766</u>	<u>9,863</u>	<u>14,629</u>
Total Operating Revenues	<u>130,000</u>	<u>48,586</u>	<u>67,328</u>	<u>115,914</u>
Operating Expenses:				
Direct expenses				
Personnel	35,509	14,976	17,766	32,742
Fringe benefits	25,869	10,023	12,950	22,973
Travel, subsistence & professional	-	1	51	52
Printing, marketing & contractual	7,000	-	2,487	2,487
Other direct expenses	1,356	60	1,516	1,576
Indirect costs	44,750	18,760	22,695	41,455
Contributed services	<u>15,516</u>	<u>4,766</u>	<u>9,863</u>	<u>14,629</u>
Total Operating Expenses	<u>130,000</u>	<u>48,586</u>	<u>67,328</u>	<u>115,914</u>
Tasks:				
MARC Solar Ready II	<u>130,000</u>	<u>48,586</u>	<u>67,328</u>	<u>115,914</u>
Total Tasks	<u>\$ 130,000</u>	<u>\$ 48,586</u>	<u>\$ 67,328</u>	<u>\$ 115,914</u>

NOTES:

1. The original Professional Services Agreement period for the MARC Solar Ready II project was September 30, 2013 through March 30, 2015. In April 2015 the agreement was extended for a second phase through March 31, 2016.
2. Mid America Regional Council received a US Department of Energy Rooftop Solar Challenge II grant; \$75,000 is being passed through to OKI for professional services to be provided during phase I. An additional \$15,000 was added during fiscal 2015 for professional services during phase II.
3. During phase I OKI is providing \$27,500 in match. During phase II OKI is providing an additional \$12,500 in match for a total project match of \$40,000. This match is a combination of OKI local funds and contributed services from local project partners.
4. As of June 30, 2015, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
HHS
FY 2015-2016 AMERICAN PUBLIC HEALTH/APA PLAN4HEALTH
JUNE 30, 2015

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2015</u>
Operating Revenues:			
Federal and state grants			
Federal HHS	\$ 134,972	\$ 12,223	\$ 12,223
Total Operating Revenues	<u>134,972</u>	<u>12,223</u>	<u>12,223</u>
Operating Expenses:			
Direct expenses			
Personnel	9,111	2,494	2,494
Fringe benefits	7,021	1,818	1,818
Travel, subsistence & professional	3,000	891	891
Printing, marketing & contractual	104,156	3,833	3,833
Other direct expenses	600	-	-
Indirect costs	<u>11,084</u>	<u>3,187</u>	<u>3,187</u>
Total Operating Expenses	<u>134,972</u>	<u>12,223</u>	<u>12,223</u>
Tasks:			
Plan4Health	<u>134,972</u>	<u>12,223</u>	<u>12,223</u>
Total Tasks	<u>\$ 134,972</u>	<u>\$ 12,223</u>	<u>\$ 12,223</u>

NOTES:

1. The project period for American Planning Association Kenton County Plan4Health project is February 1, 2015 through April 30, 2016.
2. The American Planning Association in partnership with the American Public Health Association received grant funds through the Centers for Disease Control and Prevention as part of the National Dissemination and Implementation program within the Division of Community Health, Funding Opportunity Announcement #DP14-1418; \$135,000 is being passed through to OKI for Plan4Health coalition activities in Kenton County, Kentucky.
3. OKI is partnering with Planning and Development Services of Kenton County, the Northern Kentucky Health Department, and the Center for Great Neighborhoods of Covington, Inc. No match is required for this project.
4. As of June 30, 2015, 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, 2015**

Federal Grantor/ Pass-through Grantor/ CFDA Program Title/ Description	CFDA Number	Grant/Pass Through Entity Number	Expenditures
U. S. Department of Transportation			
<i>Federal Transit Administration - Transit Services Programs Cluster</i>			
<i>Direct Programs</i>			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		
FTA 5310 Transit Planning		OH-16-X012-00	\$ 2,729
Total CFDA 20.513			2,729
Job Access and Reverse Commute Program	20.516		
Job Access and Reverse Commute Administration		OH-37-X067-00	45,308
Job Access and Reverse Commute Administration		OH-37-X088-00	4,636
Total CFDA 20.516			49,944
New Freedom Program	20.521		
New Freedom Pass -Through		OH-57-X046-00	37,745
New Freedom Administration		OH-57-X049-00	51,721
New Freedom Pass -Through		OH-57-X059-00	15,829
New Freedom Pass -Through		OH-57-X060-00	105,000
New Freedom Pass -Through		OH-57-X061-00	5,584
New Freedom Pass -Through		OH-57-X062-00	53,656
New Freedom Administration		OH-57-X064-00	6,172
Total CFDA 20.521			275,707
Total Direct Programs - U.S. Department of Transportation			328,380
<i>Federal Highway Administration - Highway Planning and Construction Cluster</i>			
<i>Programs Passed Through Ohio Department of Transportation (ODOT)</i>			
Highway Planning and Construction	20.205		
Clean Air - Ozone Awareness (CMAQ funds)		727082	212,652
Ride Share (CMAQ funds)		727083	159,528
Transportation Planning (MPO-PL funds)		725153	659,445
Transportation Planning (MPO-PL funds)		727046	1,515,848
Regional Transportation Planning (SPR funds)		725170	3,613
Surface Transportation (STP funds)		727084	277,951
Surface Transportation (STP funds)		727085	21,314
Bicycle-Pedestrian Count Technology (TIDP funds)		728319	20,000
Total CFDA 20.205 (passed through ODOT)			2,870,351
<i>Programs Passed Through Kentucky Transportation Cabinet (KYTC)</i>			
Highway Planning and Construction	20.205		
Transportation Planning (HPR-PL funds)		1400005558	420,900
Transportation Planning (HPR-PL funds)		1500000017	208,925
Ride Share (SNK funds)		1500000006	33,810
Clean Air - Ozone Awareness (SNK funds)		1500000006	45,070
Surface Transportation (SNK funds)		1500000006	63,426
Total CFDA 20.205 (passed through KYTC)			772,131
<i>Programs Passed Through Indiana Department of Transportation (INDOT)</i>			
Highway Planning and Construction	20.205		
Transportation Planning (PL funds)		A249-14-321196	25,647
Surface Transportation (STP funds)		A249-14-321196	19,874
Total CFDA 20.205 (passed through INDOT)			45,521
Total CFDA 20.205			3,688,003

(continued)

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

Federal Grantor/ Pass-through Grantor/ CFDA Program Title/ Description	CFDA Number	Grant/Pass Through Entity Number	Expenditures
<i>Federal Transit Administration - Metropolitan Planning</i>			
<i>Programs Passed Through Kentucky Transportation Cabinet (KYTC)</i>			
Metropolitan Transportation Planning	20.505		
Transportation Planning (FTA funds)		G04M503Z	127,475
Total CFDA 20.505			127,475
Total Passed Through Programs - U.S. Department of Transportation			3,815,478
Total U. S. Department of Transportation			4,143,858
<u>U. S. Environmental Protection Agency</u>			
<i>Programs Passed Through Ohio Environmental Protection Agency (OEPA)</i>			
Water Quality Management Planning	66.454		
Water Quality Planning (EPA funds)		OKI-FD60413	53,600
Total CFDA 66.454			53,600
Total U. S. Environmental Protection Agency			53,600
<u>U. S. Department of Energy</u>			
<i>Programs Passed Through Mid America Regional Council (MARC)</i>			
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		
Rooftop Solar Challenge II (DOE funds)		DE-EE0006310	47,392
Total CFDA 81.117			47,392
Total U. S. Department of Energy			47,392
<u>U. S. Department of Health and Human Services</u>			
<i>Programs Passed Through Kentucky American Planning Association (APA)</i>			
National Implementation and Dissemination for Chronic Disease Prevention	93.328		
APA Plan4Health (HHS funds)		DP14-1418	12,223
Total CFDA 93.328			12,223
Total U. S. Health and Human Services			12,223
Total			\$ 4,257,073

See accompanying notes to schedule

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

1. The supplementary Schedule of Expenditures of Federal Awards was prepared using the accrual basis of accounting.
2. Expenditures for fringe benefits and indirect costs included in the Schedule of Expenditures of Federal Awards reflect the application of provisional rates adjusted to actual, subject to grant or program limitations.

Bastin & Company, LLC

Certified Public Accountants

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

OKI Regional Council of Governments
720 East Pete Rose Way, Suite 420
Cincinnati, Ohio 45202

To the Executive Committee:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Ohio-Kentucky-Indiana Regional Council of Governments (OKI) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise OKI's basic financial statements and have issued our report thereon dated November 19, 2015.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Bastin & Company, L L C". The signature is written in a cursive, flowing style.

Cincinnati, Ohio
November 19, 2015

Bastin & Company, LLC
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

OKI Regional Council of Governments
720 East Pete Rose Way, Suite 420
Cincinnati, Ohio 45202

To the Executive Committee:

Report on Compliance for Each Major Federal Program

We have audited the Ohio-Kentucky-Indiana Regional Council of Governments (OKI) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of OKI's major federal programs for the year ended June 30, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies OKI's major federal programs.

Management's Responsibility

OKI's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, OKI complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control over Compliance

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

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

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

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

A handwritten signature in cursive script that reads "Bastin & Company, LLC". The signature is written in black ink on a white background.

Cincinnati, Ohio
November 19, 2015

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS

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

JUNE 30, 2015

SUMMARY OF AUDITOR'S RESULTS

Type of financial statement opinion	Unmodified
Were there any material control weaknesses reported at the financial statement level?	No
Were there any other significant deficiencies in internal control reported at the financial statement level?	No
Was there any reported material noncompliance reported at the financial statement level?	No
Were there any material internal control weaknesses reported for major federal programs?	No
Were there any other significant deficiencies in internal control reported for major federal programs?	No
Type of major programs' compliance opinion	Unmodified
Are there any reportable findings?	No
Major programs:	Federal Highway Administration, Highway Planning and Construction Cluster - CFDA 20.205 U.S. Environmental Protection Agency-Water Quality Management Planning - CFDA 66.454
Dollar threshold to distinguish between Type A/B programs	Type A: >\$300,000 Type B: all others
Low risk auditee?	Yes

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

None

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2015**

There were no findings reported in the prior audit report.



Dave Yost • Auditor of State

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 2, 2016**