

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

**Financial Statements
and
Supplementary Information**

for the year ended June 30, 2003 and 2002



**Auditor of State
Betty Montgomery**

Executive Committee
Ohio-Kentucky-Indiana Regional Council of Governments
720 East Pete Rose Way, Suite 420
Cincinnati, Ohio 45202-3579

We have reviewed the Independent Auditor's Report of the Ohio-Kentucky-Indiana Regional Council of Governments, Hamilton County, prepared by Foxx & Company CPAs, for the audit period July 1, 2002 through June 30, 2003. 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 cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

January 30, 2004

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OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS

TABLE OF CONTENTS

	PAGE
ACRONYMS/ABBREVIATIONS	
Independent Auditors' Report	1
FINANCIAL STATEMENTS	
Balance Sheets as of June 30, 2003 and 2002	3
Statement of Revenues, Expenditures and Changes in Net Assets for the Year Ended June 30, 2003	4
Statement of Cash Flows for the Year Ended June 30, 2003 and 2002	5
Notes to Financial Statements	6
SUPPLEMENTAL INFORMATION	
Statement of Fringe Benefit Cost Rates	10
Statement of Indirect Cost Rates	11
STATEMENTS OF CUMULATIVE REVENUES AND EXPENDITURES:	
<i>COMPLETED PROGRAMS:</i>	
FHWA Transportation Planning	
FY 2002 Transportation Planning	12
Ozone Awareness Program FY 00-02	13
FY 2002 Rideshare	14
FY 2003 Rideshare	15
U.S. EPA Water Quality Planning	
FY 2003 Ohio 604B Water Quality Planning Program	16
Local Planning Activities	
Local Water Quality Planning 2003	17
Regional Planning Activities	18
TARP Website/Miami-2-Miami	19

TABLE OF CONTENTS (continued)

PROGRAMS IN-PROGRESS:

FHWA Transportation Planning

FY 2003 Surface Transportation Program (STP) 20
FY 2003 Transportation Planning 21
Ozone Awareness Program 2003-2005 22
Ohio Exclusive Northwestern Butler County MIS (STP) 23
FY 2001 Ohio Exclusive - I-75 Corridor MIS 24
Ohio Exclusive Eastern Corridor Study 25
Primary Corridor 26
Campbell County Transportation Plan 27
Hamilton County TID 28

U.S. EPA Water Quality Planning

FY 2001 Water Quality Planning - State 319 Mill Creek 29

Local Planning Activities

Local Water Quality Planning-Springdale 30
Ohio River Bike Trail 31
Dearborn County Study 32
Dixie Highway Study 33

Schedule of Expenditures of Federal Awards 34

COMPLIANCE REPORTS:

Report on Compliance and on Internal Control over Financial Reporting Based
on an Audit of Financial Statements performed in Accordance with *Government
Auditing Standards* 36

Report on Compliance with Requirements Applicable to each Major Program and
Internal Control over Compliance in Accordance with OMB Circular A-133 38

Schedule of Findings and Questioned Costs 40

Schedule of Prior Audit Findings and Questioned Costs 41

ACRONYMS

ARTIMIS	Advanced Regional Traffic Interactive Management and Information System
CMAQ	Congestion Mitigation and Air Quality
FHWA	Federal Highway Administration
FTA	Federal Transit Administration
HPR-PL	Highway Planning - Preliminary Engineering
KYTC	Kentucky Transportation Cabinet
MIS	Major Investment Study
ODOT	Ohio Department of Transportation
OEPA	Ohio Environmental Protection Agency
SNK	Surface Transportation Planning (Northern Kentucky)
STP	Surface Transportation Planning (Ohio)



Foxx & Company
Certified Public Accountants

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

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying balance sheets of the Ohio-Kentucky-Indiana Regional Council of Governments (OKI), as of June 30, 2003 and 2002, and the related statement of revenues, expenditures and changes in net assets, and of cash flows for the years then ended. These financial statements are the responsibility of OKI's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of OKI, as of June 30, 2003 and 2002, and the changes in net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2003 on our consideration of OKI's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental statements of fringe benefit cost rates, indirect cost rates and statements of cumulative revenues and expenditures for completed programs and programs in progress are presented for purposes of additional analysis and are not a required part of the financial statements of OKI. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits*

of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the financial statements of OKI. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Fox & Company

Cincinnati, Ohio
December 5, 2003

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
BALANCE SHEETS
June 30, 2003 and 2002**

	2003	2002
ASSETS		
Cash and cash equivalents (Note 2)	\$ 577,558	\$ 556,863
Receivables under contracts and grants:		
Federal agencies		-
State agencies	1,324,446	1,981,722
Other	562,730	735,382
Total receivables	1,887,176	2,717,104
Prepaid expenses and deposits	71,160	33,183
Furniture and equipment:		
Office furniture and equipment	925,054	1,150,620
Less accumulated depreciation	(826,330)	(961,333)
Furniture and equipment, net	98,724	189,287
Total assets	\$ 2,634,618	\$ 3,496,437
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable	\$ 723,448	\$ 1,538,462
Accrued expense	318,230	282,424
Deferred revenue	873,550	956,161
Total liabilities	1,915,228	2,777,047
Net assets	719,390	719,390
Total liabilities and net assets	\$ 2,634,618	\$ 3,496,437

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

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
for the year ended June 30, 2003
(with comparative summary totals for 2002)

	<u>General and Administrative Activities</u>	<u>Environmental Planning Activities</u>	<u>Regional Planning Activities</u>	<u>Ridesharing Implementation</u>	<u>Transportation Planning Activities</u>	<u>Total 2003</u>	<u>Total 2002</u>
Revenues:							
Federal and state grants (including Federal pass-through funds)	\$ -	\$ 129,769	\$ 25,477	\$ 319,554	\$ 5,764,606	\$ 6,239,406	\$ 8,363,895
Local matching funds	77,965	96,015	259,901	10,981	617,568	1,062,430	1,494,998
Total revenues	<u>77,965</u>	<u>225,784</u>	<u>285,378</u>	<u>330,535</u>	<u>6,382,174</u>	<u>7,301,836</u>	<u>9,858,893</u>
Expenses:							
Direct costs:							
Personnel	4,824	43,352	54,234	42,243	1,208,125	1,352,778	1,246,870
Fringe benefits	2,444	21,962	27,475	21,401	612,055	685,337	734,761
Travel, subsistence and professional development	39,981	1,346	3,609	810	20,197	65,943	76,029
Printing, marketing and contractual services	3,273	61,177	136,191	217,171	2,956,416	3,374,228	6,688,469
Other direct expenses	22,230	51,096	5,256	3,257	279,731	361,570	233,417
Indirect costs	5,213	46,851	58,613	45,653	1,305,650	1,461,980	12,664,491
Total expenses	<u>77,965</u>	<u>225,784</u>	<u>285,378</u>	<u>330,535</u>	<u>6,382,174</u>	<u>7,301,836</u>	<u>10,245,847</u>
Excess (deficit) of revenues over expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	(386,944)
Net assets, beginning of year						719,390	1,106,334
Net assets, end of year						<u>\$ 719,390</u>	<u>\$ 719,390</u>

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

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CASH FLOWS
for the years ended June 30, 2003 and 2002

	<u>2003</u>	<u>2002</u>
Cash flows from operating activities:		
Change in net assets	-	\$ (386,944)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	78,974	89,114
Change in assets and liabilities:		
Decrease in accounts receivable	829,928	358,125
(Increase) decrease in prepaid expenses and deposits	(37,977)	14,905
Increase (decrease) in accounts payable	(815,014)	41,355
Increase in accrued expenses	35,806	6,495
Decrease in deferred revenue	(82,611)	(79,515)
Net cash provided by operating activities	<u>9,106</u>	<u>43,535</u>
Cash flows from investing activities:		
Property, plant and equipment additions	<u>11,589</u>	<u>(44,440)</u>
Net decrease in cash and cash equivalents	20,695	(905)
Cash and cash equivalents, beginning of year	556,863	557,768
Cash and cash equivalents, end of year	<u>\$ 577,558</u>	<u>\$ 556,863</u>
Supplemental data - interest paid	<u>\$ -</u>	<u>\$ 486</u>

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

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2003

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

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

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

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

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

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

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

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

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

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2003

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

Indirect costs and fringe benefits are charged to individual programs based on 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, Expenditures and Changes in Net Assets represent the application of actual indirect and fringe benefit rates.

Equipment is depreciated on the straight-line method over the asset's estimated useful life. Depreciation expense was \$78,974 and \$89,114 for the years ended June 30, 2003 and 2002, respectively.

2. Cash and Cash Equivalents

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

OKI's cash and temporary investments at June 30, 2003 and June 30, 2002 consisted of:

	<u>2003</u>	<u>2002</u>
Demand deposits	\$ 102,558	\$ 10,710
Repurchase agreements (carrying value and market value)	475,000	546,153
Total	<u>\$ 577,558</u>	<u>\$ 556,863</u>

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

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

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

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2003

3. Bank Line of Credit

OKI has a line of credit available of \$850,000. When used, the line of credit is collateralized by the working capital of OKI and bears interest at the prime rate. At June 30, 2003 and 2002, OKI had no borrowings against this line of credit. The line expires May 11, 2004.

4. Income Taxes

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

5. Lease Commitment

OKI has entered into operating lease agreements for office facilities and a photocopy machine. Rental expense was \$185,780 and \$185,780 for the years ended June 30, 2003 and 2002, respectively. On April 17, 2003, OKI entered into a 10 year lease for office facilities at a new location. The lease which became effective July 1, 2004 included office facilities and furniture, fixtures, and equipment. The furniture, fixtures and equipment, valued at \$2.1 million in the lease becomes the property of OKI at the end of the 10 year period. However, after the fifth year of the lease, OKI may terminate the lease and pay the lessor \$250,000 and return the furniture, fixtures and equipment to the lessor.

At June 30, 2003, the minimum future rentals under the non-calculable leases are due as follows for fiscal years ended June 30:

2004	\$	435,560
2005		435,560
2006		450,452
2007		465,344
2008		480,450
2009 and beyond		2,338,123
		<u>\$ 4,605,489</u>

6. Employee Retirement and Fringe Benefit Plans

The OKI Employees Retirement Plan is a trustee, contributory, defined contribution retirement plan covering all permanent, full-time employees. Contributions to the plan

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
NOTES TO FINANCIAL STATEMENTS
for the year ended June 30, 2003

include a contribution by OKI of 6.9 percent of the participant's wages and a mandatory contribution by the participant of 5 percent of his or her wages. An additional employer contribution of 6.20 percent is required on wages in excess of the FICA ceiling. Pension expense was \$138,775 and \$147,435 in 2003 and 2002, respectively. Forfeitures reduce the current contributions of OKI to the plan.

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

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

7. Contingent Liabilities

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

SUPPLEMENTAL INFORMATION

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF FRINGE BENEFIT COST RATES
for the year ended June 30, 2003

	Budget	Actual
Fringe benefit costs:		
Vacation	\$ 160,000	\$ 126,837
Sick	85,000	74,580
Holiday	90,000	81,603
Administrative leave	16,000	7,253
FICA	160,000	154,127
Retirement	150,000	138,775
Group insurance	300,000	318,053
Workers compensation	8,000	3,300
Employee Incentive	2,000	2,727
Unemployment Insurance	5,000	-
	<u>\$ 976,000</u>	<u>907,255</u>
Total fringe benefit costs		
		<u>24,290</u>
Total fringe benefits applied to projects		<u>\$ 931,545</u>
Allocation base: Direct and indirect personnel	<u>\$ 2,184,734</u>	<u>\$ 1,838,763</u>
Fringe benefit cost rate	<u>44.67%</u>	<u>50.66%</u>

Notes:

1. Approval of the provisional fringe benefit cost rate for the year ended June 30, 2003, was obtained from ODOT, OKI's Federal cognizant agency. The authority for ODOT to be OKI's cognizant agency was granted from the FHWA.
2. A provisional fringe benefit rate of 44.7 percent was authorized by ODOT. The provisional rate is the budgeted rate adjusted for the excess amounts recovered in prior years.
3. There were no questioned costs in the fringe benefit cost pool or the direct and indirect personnel allocation base.
4. The provisional rate was utilized during fiscal year 2003 for grant application purposes. The final 2003 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 Assets reflect the application of actual rates. Individual program costs presented on pages 12 to 33 reflect the application of fixed rates.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF INDIRECT COST RATES
for the year ended June 30, 2003

	<u>Budget</u>	<u>Actual</u>
Indirect costs:		
Personnel	\$ 575,000	\$ 485,985
Fringe benefits	256,873	246,208
Travel and subsistence	33,000	20,275
Drafting materials and office supplies	85,000	21,814
Outside printing	-	10,473
Postage and shipping	26,500	28,326
Occupancy and telephone	224,400	222,605
Interest expense	1,500	-
Legal and audit	72,000	136,292
Insurance and maintenance of equipment	48,500	28,724
Professional services	45,000	126,645
Depreciation and amortization	85,000	78,974
Memberships, registration fees, subscriptions and publications	35,000	18,774
Advertising and temporary services	11,000	3,237
Other	12,500	11,619
Retirement plan administrative fee	6,000	3,911
Internet costs and we site management	30,000	4,499
Meetings and hearings	10,111	13,619
Total indirect costs	<u>\$ 1,557,384</u>	<u>1,461,980</u>
 Allocation base: Direct personnel	 <u>\$ 1,609,734</u>	 <u>\$ 1,352,777</u>
 Indirect cost rate applied	 <u>96.75%</u>	 <u>108.07%</u>

Notes:

1. Approval of the provisional indirect cost rate for the year ended June 30, 2003 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 96.7 percent was authorized by ODOT. The provisional rate is the budgeted rate adjusted for the excess amounts recovered in prior years.
3. There were no questioned costs in the indirect cost pool or the direct personnel allocation base.
4. The provisional rate was utilized during fiscal year 2003 for grant application purposes. The final 2003 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 Assets reflect the application of actual rates. Individual program costs presented on pages 12 to 33 reflect the application of fixed rates.

STATEMENTS OF CUMULATIVE REVENUES AND EXPENDITURES

COMPLETED PROGRAMS

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
FHWA/ODOT/KYTC
FY 2002 TRANSPORTATION PLANNING
as of June 30, 2002

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2002</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT (HPR-PL funds)	\$ 1,696,724	\$ 1,396,429	\$ 295,787	\$ 1,692,216
Kentucky: KYTC (HPR-PL funds)	382,355	311,528	42,339	353,867
Kentucky: KYTC (FTA funds)	71,464	54,969	12,429	67,398
In-kind services	97,200	77,250	2,865	80,115
Local matching funds	167,101	153,997	55,601	209,598
Total revenues	<u>\$ 2,414,844</u>	<u>\$ 1,994,173</u>	<u>\$ 409,021</u>	<u>\$ 2,403,194</u>
Expenditures:				
Direct personnel	\$ -	\$ 593,389	\$ 135,642	\$ 729,031
Fringe benefits	-	183,311	60,592	243,903
Indirect	-	603,061	131,221	734,282
Travel, subsistence & professional development	-	12,814	2,570	15,384
Printing, marketing & contractual	-	590,673	59,766	650,439
Other expenditures	-	10,925	19,230	30,155
Total expenditures	<u>\$ -</u>	<u>\$ 1,994,173</u>	<u>\$ 409,021</u>	<u>\$ 2,403,194</u>
Tasks:				
Transportation improvement program	\$ 59,608	\$ 64,227	\$ 2,324	\$ 66,551
System characteristics (surveillance)	649,943	532,092	94,802	626,894
Long range planning	908,586	625,761	232,065	857,826
Regional rail system plan	300,000	375,000	-	375,000
Air quality program	30,531	31,783	1,786	33,569
Transportation summary	20,000	2,739	6,589	9,328
KYTC Exclusive	9,998	15,000	-	15,000
Kentucky exclusive - Kenton County	154,478	118,224	14,840	133,064
Short range planning	281,700	229,347	56,615	285,962
Total tasks	<u>\$ 2,414,844</u>	<u>\$ 1,994,173</u>	<u>\$ 409,021</u>	<u>\$ 2,403,194</u>

NOTES:

1. The grant period for FY 2001 Transportation Planning was July 1, 2001 to September 30, 2002.
2. FHWA/ODOT/KYTC funds are received under agreements for continuation of a transportation planning process with ODOT and KYTC. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the agreement, Federal and State grant funds do not exceed the matching requirements established in the FY 2003 overall work program.
4. As of June 30, 2003, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
ODOT/KYTC/CMAQ
OZONE AWARENESS PROGRAM 2000-2002
as of June 30, 2003

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2002</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT (CMAQ funds)	\$ 2,378,655	\$ 1,757,069	\$ 593,946	\$ 2,351,015
Kentucky: KYTC (CMAQ funds)	260,000	191,680	64,794	256,474
Local matching funds	64,362	47,919	16,198	64,117
Total revenues	<u>\$ 2,703,017</u>	<u>\$ 1,996,668</u>	<u>\$ 674,938</u>	<u>\$ 2,671,606</u>
Expenditures:				
Direct personnel	\$ 229,760	\$ 168,669	\$ 72,897	\$ 241,566
Fringe benefits	109,985	69,830	32,563	102,393
Indirect	236,836	162,301	70,521	232,822
Travel, subsistence & professional development	17,000	10,471	5,235	15,706
Printing, marketing & contractual	1,979,436	1,570,502	343,266	1,913,768
Other expenditures	130,000	14,895	150,456	165,351
Total expenditures	<u>\$ 2,703,017</u>	<u>\$ 1,996,668</u>	<u>\$ 674,938</u>	<u>\$ 2,671,606</u>
Task:				
Ozone awareness program	<u>\$ 2,703,017</u>	<u>\$ 1,996,668</u>	<u>\$ 674,938</u>	<u>\$ 2,671,606</u>

NOTES:

1. The grant period for the Ozone Reduction Program began June 16, 1999.
2. CMAQ/ODOT/KYTC funds are received under an agreement with the Ohio Department of Transportation. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the OKI/ODOT agreement, Federal grant revenues do not exceed 90 percent of expenditures incurred. The State of Ohio assists local match contributions providing 10 percent from state revenue sources.
4. In accordance with the OKI/KYTC agreement, Federal grant revenues do not exceed 90 percent of expenditures incurred.
5. As of June 30, 2003, no costs subject to audit have been questioned.
6. In accordance with the OKI/KYTC agreement, State revenues do not exceed 100 percent of expenditures incurred.
7. As of June 30, 2003, no costs subject to audit, have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
FHWA/ODOT/KYTC
FY 2002 PROJECT RIDESHARE
as of June 30, 2003**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2002</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT (CMAQ funds)	\$ 237,205	\$ 156,446	\$ 80,760	\$ 237,206
Kentucky: KYTC (SNK funds)	37,836	24,955	12,881	37,836
Local matching funds	9,459	6,238	3,220	9,458
Total revenues	<u>\$ 284,500</u>	<u>\$ 187,639</u>	<u>\$ 96,861</u>	<u>\$ 284,500</u>
Expenditures:				
Direct personnel	\$ 47,260	\$ 37,045	\$ 13,865	\$ 50,910
Fringe benefits	20,750	11,254	6,194	17,448
Indirect	43,990	36,709	13,413	50,122
Travel, subsistence & professional development	-	598	452	1,050
Printing, marketing & contractual	169,500	99,611	61,754	161,365
Other expenditures	3,000	2,422	1,183	3,605
Total expenditures	<u>\$ 284,500</u>	<u>\$ 187,639</u>	<u>\$ 96,861</u>	<u>\$ 284,500</u>
Task:				
Ride matching	\$ 24,000	\$ 14,825	\$ 2,509	\$ 17,334
Vanpool	44,000	24,935	12,481	37,416
Marketing	216,500	147,879	81,871	229,750
	<u>\$ 284,500</u>	<u>\$ 187,639</u>	<u>\$ 96,861</u>	<u>\$ 284,500</u>

NOTES:

1. State grants and contracts consist of the following (all costs were incurred after the effective dates):
 - a. ODOT agreement for the period July 1, 2002 through June 30, 2003 for \$237,206 in ODOT/CMAQ reimbursed to OKI at a participation rate of 100 percent.
 - b. KYTC agreement for the period July 1, 2002 through June 30, 2003 for \$37,836 in KYTC/SNK reimbursed to OKI at a participation rate of 80 percent.
2. As of June 30, 2003, no costs subject to audit, have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
FHWA/ODOT; FHWA/KYTC
FY 2003 PROJECT RIDESHARE
as of June 30, 2003**

	<u>Budget</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:			
Federal and state funds:			
Ohio: ODOT (CMAQ funds)	\$ 194,869	\$ 194,869	\$ 194,869
Kentucky: KYTC (SNK funds)	31,043	31,043	31,043
Local matching funds	7,761	7,761	7,761
Total revenues	<u>\$ 233,673</u>	<u>\$ 233,673</u>	<u>\$ 233,673</u>
Expenditures:			
Direct personnel	\$ 43,701	\$ 28,377	\$ 28,377
Fringe benefits	19,523	15,207	15,207
Indirect	42,276	32,240	32,240
Travel, subsistence & professional development	-	358	358
Printing, marketing & contractual	125,173	155,417	155,417
Other expenditures	3,000	2,074	2,074
Total expenditures	<u>\$ 233,673</u>	<u>\$ 233,673</u>	<u>\$ 233,673</u>
Tasks:			
Ridematching	\$ 48,500	\$ 12,956	\$ 12,956
Vanpool	50,000	34,135	34,135
Marketing	135,173	186,582	186,582
Total tasks	<u>\$ 233,673</u>	<u>\$ 233,673</u>	<u>\$ 233,673</u>

NOTES:

1. State grants and contracts consist of the following (all costs were incurred after the effective dates):
 - a. ODOT agreement for the period July 1, 2002 through June 30, 2003 for \$194,069 in ODOT/CMAQ reimbursed to OKI at a participation rate of 100 percent.
 - b. KYTC agreement for the period July 1, 2002 through June 30, 2003 for \$31,043 in KYTC/SNK reimbursed to OKI at a participation rate of 80 percent.
2. As of June 30, 2003, no costs subject to audit, have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
OEPA
FY 2003 WATER QUALITY PLANNING - STATE 604B CONTRACT (OHIO)
as of June 30, 2003

	<u>Budget</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:			
Federal and state funds:			
Ohio: OEPA funds	\$ 50,539	\$ 50,539	\$ 50,539
Local matching funds	34,461	34,715	34,715
Total revenues	<u>\$ 85,000</u>	<u>\$ 85,254</u>	<u>\$ 85,254</u>
Expenditures:			
Direct personnel	\$ 35,209	\$ 31,318	\$ 31,318
Fringe benefits	15,729	15,866	15,866
Indirect	34,062	33,846	33,846
Travel, subsistence & professional development	-	882	882
Printing, marketing & contractual	-	118	118
Other expenditures	-	3,224	3,224
Total expenditures	<u>\$ 85,000</u>	<u>\$ 85,254</u>	<u>\$ 85,254</u>
Task:			
OEPA General Assembly Water Project	<u>\$ 85,000</u>	<u>\$ 85,254</u>	<u>\$ 85,254</u>

NOTES:

1. The grant period under the OEPA FY 2003 State 604B Contract is July 1, 2002 to June 30, 2003. This grant agreement provides for state revenues to be earned on adequate completion of products rather than cost reimbursement.
2. In accordance with the State OEPA contract, state grant revenues did not exceed \$50,539 as set forth in the grant budget and the local matching requirement of 40 percent has been met.
3. As of June 30, 2003, no costs subject to audit, have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
LOCAL WATER QUALITY PLANNING PROJECT - 2003
as of June 30, 2003

	<u>Budget</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:			
Local matching funds	\$ 5,650	\$ 177	\$ 177
Total revenues	<u>\$ 5,650</u>	<u>\$ 177</u>	<u>\$ 177</u>
Expenditures:			
Direct personnel	\$ 1,500	\$ -	\$ -
Fringe benefits	775	-	-
Indirect	1,275	-	-
Travel, subsistence & professional development	100	152	152
Printing, marketing & contractual	1,000	-	-
Other expenditures	1,000	25	25
Total expenditures	<u>\$ 5,650</u>	<u>\$ 177</u>	<u>\$ 177</u>
Task:			
Local water quality planning	<u>\$ 5,650</u>	<u>\$ 177</u>	<u>\$ 177</u>

NOTES:

1. The grant for the Local Water Quality Planning - 2003 Contract began July 1, 2002.
2. As of June 30, 2003, no costs subject to audit, have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
REGIONAL PLANNING ACTIVITIES
as of June 30, 2003**

	<u>Budget</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:			
Local revenues:			
Local county contributions	\$ 250,128	\$ 139,356	\$ 139,356
Local match	49,872	1,535	1,535
Total revenues	<u>\$ 300,000</u>	<u>\$ 140,891</u>	<u>\$ 140,891</u>
Expenditures:			
Direct personnel	\$ 122,197	\$ 51,513	\$ 51,513
Fringe benefits	54,585	26,097	26,097
Indirect	118,218	55,671	55,671
Travel, subsistence & professional development	-	3,558	3,558
Printing, marketing & contractual	-	128	128
Other expenditures	5,000	3,924	3,924
Total expenditures	<u>\$ 300,000</u>	<u>\$ 140,891</u>	<u>\$ 140,891</u>
Task:			
Local comprehensive regional planning	<u>\$ 300,000</u>	<u>\$ 140,891</u>	<u>\$ 140,891</u>

NOTES:

1. The grant period for the Local Comprehensive Regional Planning Program was July 1, 2002 to June 30, 2003.
2. Budget amounts were derived from FY 2003 Overall Agency Budget.
3. As of June 30, 2003, no costs subject to audit, have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
REGIONAL INITIATIVE FUND
TARP WEBSITE/MIAMI-2-MIAMI
as of June 30, 2003

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2002</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:				
Regional Initiatives Fund (RIF)	\$ 61,500	\$ 60,801	\$ -	\$ 60,801
Other matching funds	71,000	-	64,233	64,233
Total revenues	<u>\$ 132,500</u>	<u>\$ 60,801</u>	<u>\$ 64,233</u>	<u>\$ 125,034</u>
Expenditures:				
Direct personnel	\$ -	-	-	-
Fringe benefits	-	-	-	-
Indirect	-	-	-	-
Travel, subsistence & professional development	-	-	-	-
Printing, marketing & contractual	132,500	60,801	64,233	125,034
Other expenditures	-	-	-	-
Total expenditures	<u>\$ 132,500</u>	<u>\$ 60,801</u>	<u>\$ 64,233</u>	<u>\$ 125,034</u>
Task:				
TARPS Website	\$ 61,500	\$ 60,801	\$ -	\$ 60,801
Miami - 2 - Miami Bike Trail	71,000	-	64,233	64,233
	<u>\$ 132,500</u>	<u>\$ 60,801</u>	<u>\$ 64,233</u>	<u>\$ 125,034</u>

NOTES:

1. The grant period under the Regional Initiative Fund is July 1, 2001 to September 30, 2002.
2. As of June 30, 2003, no costs subject to audit, have been questioned.

STATEMENTS OF CUMULATIVE REVENUES AND EXPENDITURES
PROGRAMS IN PROGRESS

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
FHWA/ODOT/KYTC
FY 2003 SURFACE TRANSPORTATION PROGRAM (STP)
as of June 30, 2003

	<u>Budget</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:			
Federal and state funds:			
Ohio: ODOT (STP funds)	\$ 345,125	\$ 300,879	\$ 300,879
Kentucky: KYTC (SNK funds)	55,050	52,505	52,505
Local matching funds	13,763	41,422	41,422
Total revenues	<u>\$ 413,938</u>	<u>\$ 394,806</u>	<u>\$ 394,806</u>
Expenditures:			
Direct personnel	\$ 154,416	\$ 126,777	\$ 126,777
Fringe benefits	67,804	64,226	64,226
Indirect	143,718	137,011	137,011
Travel, subsistence & professional development	-	1,332	1,332
Printing, marketing & contractual	-	57,550	57,550
Other expenditures	48,000	7,910	7,910
Total expenditures	<u>\$ 413,938</u>	<u>\$ 394,806</u>	<u>\$ 394,806</u>
Tasks:			
Long range planning	\$ 75,000	\$ 39,618	\$ 39,618
Land use planning	338,938	355,188	355,188
Total tasks	<u>\$ 413,938</u>	<u>\$ 394,806</u>	<u>\$ 394,806</u>

NOTES:

1. The grant for the Surface Transportation Program agreement began July 1, 1999. The Federal and State revenues were rebudgeted from prior year funding.
2. FHWA/ODOT STP/KYTC SNK funds were received under agreements for specified long range planning activities. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. This program is funded with STP funds at a rate of 80 percent.
4. As of June 30, 2003, no costs subject to audit, have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
FHWA/ODOT/KYTC
FY 2003 TRANSPORTATION PLANNING
as of June 30, 2003**

	Budget	Current Year Revenues and Expenditures	Cumulative Revenues and Expenditure as of June 30, 2003
Revenues:			
Federal and state funds:			
Ohio: ODOT (HPR-PL funds)	\$ 1,542,122	\$ 1,511,450	\$ 1,511,450
Kentucky: KYTC (HPR-PL funds)	250,555	224,387	224,387
Kentucky: KYTC (FTA funds)	78,443	65,872	65,872
In-kind services	259,387	-	-
Local matching funds	208,434	219,160	219,160
Total revenues	\$ 2,338,941	\$ 2,020,869	\$ 2,020,869
Expenditures:			
Direct personnel	\$ -	\$ 733,003	\$ 733,003
Fringe benefits	-	379,476	379,476
Indirect	-	807,546	807,546
Travel, subsistence & professional development	-	6,296	6,296
Printing, marketing & contractual	-	45,052	45,052
Other expenditures	-	49,496	49,496
Total expenditures	\$ -	\$ 2,020,869	\$ 2,020,869
Tasks:			
Transportation improvement program	\$ 110,000	\$ 106,179	\$ 106,179
System characteristics (surveillance)	920,312	973,466	973,466
Long range planning	766,596	501,392	501,392
Public Involvement	200,000	91,232	91,232
Air quality program	37,531	53,318	53,318
Kentucky exclusive - Kenton County	26,948	6,634	6,634
Transportation annual summary	-	-	-
Short range planning	277,554	288,648	288,648
Total tasks	\$ 2,338,941	\$ 2,020,869	\$ 2,020,869

NOTES:

1. The grant period for FY 2003 Transportation Planning was July 1, 2002 to December 31, 2003.
2. FHWA/ODOT/KYTC funds are received under agreements for continuation of a transportation planning process with ODOT and KYTC. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the agreement, Federal and State grant funds do not exceed the matching requirements established in the FY 2003 overall work program.
4. As of June 30, 2003, no costs subject to audit, have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
ODOT/KYTC/CMAQ
OZONE AWARENESS PROGRAM 2003-2005
as of June 30, 2003

	<u>Budget</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:			
Federal and state funds:			
Ohio: ODOT (CMAQ funds)	\$ 500,000	\$ 139,135	\$ 139,135
Kentucky: KYTC (CMAQ funds)	79,754	22,187	22,187
Local matching funds	19,938	5,547	5,547
Total revenues	<u>\$ 599,692</u>	<u>\$ 166,869</u>	<u>\$ 166,869</u>
Expenditures:			
Direct personnel	\$ 39,224	\$ 23,483	\$ 23,483
Fringe benefits	17,522	16,265	16,265
Indirect	37,946	33,640	33,640
Travel, subsistence and professional development	-	197	197
Printing, marketing and contractual	500,000	92,019	92,019
Other expenditures	5,000	1,265	1,265
Total expenditures	<u>\$ 599,692</u>	<u>\$ 166,869</u>	<u>\$ 166,869</u>
Task:			
Ozone awareness program	<u>\$ 599,692</u>	<u>\$ 166,869</u>	<u>\$ 166,869</u>

NOTES:

1. The grant period for the Ozone Reduction Program began May 1, 2002.
2. CMAQ/ODOT/KYTC funds are received under an agreement with the Ohio Department of Transportation. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the OKI/ODOT agreement, Federal grant revenues do not exceed 90 percent of expenditures incurred. The State of Ohio assists local match contributions providing 10 percent from state revenue sources.
4. In accordance with the OKI/KYTC agreement, Federal grant revenues do not exceed 90 percent of expenditures incurred.
5. As of June 30, 2003, no costs subject to audit have been questioned.
6. In accordance with the OKI/KYTC agreement, State revenues do not exceed 100 percent of expenditures incurred.
7. As of June 30, 2003, no costs subject to audit, have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
OHIO EXCLUSIVE
NORTHWESTERN BUTLER COUNTY MIS (STP)
as of June 30, 2003

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2002</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:				
Federal and state funds:				
Federal: STP funds	\$ 320,000	\$ 53,384	\$ 198,746	\$ 252,130
Local matching funds	80,000	13,347	49,687	63,034
Total revenues	<u>\$ 400,000</u>	<u>\$ 66,731</u>	<u>\$ 248,433</u>	<u>\$ 315,164</u>
Expenditures:				
Direct personnel	\$ 28,654	\$ 11,534	\$ 8,613	\$ 20,147
Fringe benefits	13,224	4,254	4,363	8,617
Indirect	28,122	11,383	9,308	20,691
Travel, subsistence & professional development	-	100	101	201
Printing, marketing & contractual	325,000	38,582	177,675	216,257
Other expenditures	5,000	878	48,373	49,251
Total expenditures	<u>\$ 400,000</u>	<u>\$ 66,731</u>	<u>\$ 248,433</u>	<u>\$ 315,164</u>
Task:				
Northwestern Butler County MIS	<u>\$ 400,000</u>	<u>\$ 66,731</u>	<u>\$ 248,433</u>	<u>\$ 315,164</u>

NOTES:

1. The grant for the North West Butler County MIS began July 1, 2000.
2. STP funds are received under an agreement for the Northwestern Butler County major investment study. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the Federal grant, revenues do not exceed 80 percent of expenditures incurred.
4. As of June 30, 2003, no costs subject to audit, have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
OHIO EXCLUSIVE
FY 2000 I-75 CORRIDOR MIS
as of June 30, 2003

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2002</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT (STP funds)	\$ 8,372,096	\$ 5,753,965	\$ 1,602,948	\$ 7,356,913
Kentucky	250,000	-	250,000	250,000
Local matching funds	406,750	237,499	169,457	406,956
Total revenues	<u>\$ 9,028,846</u>	<u>\$ 5,991,464</u>	<u>\$ 2,022,405</u>	<u>\$ 8,013,869</u>
Expenditures:				
Direct personnel	\$ 285,000	\$ 203,580	\$ 71,868	\$ 275,448
Fringe benefits	131,528	82,531	36,409	118,940
Indirect	279,699	200,172	77,670	277,842
Travel, subsistence & professional development	5,000	3,469	424	3,893
Printing, marketing & contractual	8,312,619	5,490,124	1,834,875	7,324,999
Other expenditures	15,000	11,588	1,159	12,747
Total expenditures	<u>\$ 9,028,846</u>	<u>\$ 5,991,464</u>	<u>\$ 2,022,405</u>	<u>\$ 8,013,869</u>
Task:				
I-75 corridor - MIS				
Part A - OKI	\$ 4,828,846	\$ 3,591,061	\$ 1,112,522	\$ 4,703,583
Part B - Dayton	2,400,000	1,593,823	271,986	1,865,809
Part C - Dayton	1,800,000	806,580	637,897	1,444,477
	<u>\$ 9,028,846</u>	<u>\$ 5,991,464</u>	<u>\$ 2,022,405</u>	<u>\$ 8,013,869</u>

NOTES:

1. The grant for the I-75 Corridor MIS began July 1, 1999.
2. ODOT funds are received under an agreement with the Ohio Department of Transportation. Revenues were received and expenditures incurred under an agreement between OKI and ODOT in accordance with an overall work program approved each fiscal year.
3. In accordance with the OKI/ODOT agreement, Federal grant revenues do not exceed the matching required. The first phase of this project requires a \$20,000 match.
4. As of June 30, 2003, no costs subject to audit, have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
OHIO EXCLUSIVE
EASTERN CORRIDOR STUDY
as of June 30, 2003

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2002</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT (STP/CMAQ funds)	\$ 1,170,000	\$ 1,067,303	\$ 6,623	\$ 1,073,926
Local matching funds	130,000	118,587	736	119,323
Total revenues	<u>\$ 1,300,000</u>	<u>\$ 1,185,890</u>	<u>\$ 7,359</u>	<u>\$ 1,193,249</u>
Expenditures:				
Direct personnel	\$ 121,113	\$ 98,216	\$ 2,801	\$ 101,017
Fringe benefits	52,219	46,893	1,418	48,311
Indirect	108,093	96,137	3,027	99,164
Travel, subsistence & professional development	4,500	2,291	104	2,395
Printing, marketing & contractual	1,000,000	937,528	-	937,528
Other expenditures	14,075	4,825	9	4,834
Total expenditures	<u>\$ 1,300,000</u>	<u>\$ 1,185,890</u>	<u>\$ 7,359</u>	<u>\$ 1,193,249</u>
Task:				
Eastern corridor study	<u>\$ 1,300,000</u>	<u>\$ 1,185,890</u>	<u>\$ 7,359</u>	<u>\$ 1,193,249</u>

NOTES:

1. The grant for the Eastern Corridor Study began July 1, 1996.
2. STP/ODOT funds are received under an agreement with the Ohio Department of Transportation to provide for a major investment study (MIS) of the eastern corridor. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. In accordance with the OKI/ODOT agreement, Federal grant revenues do not exceed 90 percent of expenditures incurred. The State of Ohio assists local-match contributes 10 percent from State revenue sources.
4. As of June 30, 2003, no costs subject to audit, have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
ODOT/TRAC
PRIMARY CORRIDOR
as of June 30, 2003**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2002</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenue and Expenditures as of June 30, 2003</u>
Revenues:				
Federal and state funds:				
Ohio: ODOT/TRAC	\$ 2,214,139	\$ 1,533,632	\$ 174,660	\$ 1,708,292
Local matching funds	553,535	383,408	43,665	427,073
Total revenues	<u>\$ 2,767,674</u>	<u>1,917,040</u>	<u>\$ 218,325</u>	<u>\$ 2,135,365</u>
Expenditures:				
Direct personnel	\$ 75,000	\$ 25,767	\$ 26,611	\$ 52,378
Fringe benefits	33,750	8,031	13,481	21,512
Indirect	73,500	26,536	28,759	55,295
Travel, subsistence & professional development	3,000	4,747	3,892	8,639
Printing, marketing &	2,577,424	1,839,909	144,142	1,984,051
Other expenditures	5,000	12,050	1,440	13,490
Total expenditures	<u>\$ 2,767,674</u>	<u>\$ 1,917,040</u>	<u>\$ 218,325</u>	<u>\$ 2,135,365</u>
Task:				
Primary corridor	<u>\$ 2,767,674</u>	<u>\$ 1,917,040</u>	<u>\$ 218,325</u>	<u>\$ 2,135,365</u>

NOTES:

1. The grant for the Primary Corridor agreement began July 1, 2001.
2. This program is funded with ODOT/TRAC funds at a rate of 80 percent.
3. As of June 30, 2003, no costs subject to audit, have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
KTC EXCLUSIVE - TRAFFIC MANAGEMENT PROGRAM (FY2002)
CAMPBELL COUNTY TRANSPORTATION PLAN
as of June 30, 2003**

	<u>Budget</u>	<u>Commulative Revenues and Expenditures as of June 30, 2002</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:				
Federal and state funds:				
Kentucky: KYTC (CMAQ funds)	\$ 107,400	\$ 14,355	\$ 74,974	\$ 89,329
Local Matching Funds	36,600	2,533	13,231	15,764
Total revenues	<u>\$ 144,000</u>	<u>\$ 16,888</u>	<u>\$ 88,205</u>	<u>\$ 105,093</u>
Expenditures:				
Direct personnel	\$ 14,347	\$ 445	\$ 6,430	\$ 6,875
Fringe benefits	6,300	135	3,257	3,392
Indirect	13,353	441	6,949	7,390
Travel, subsistence & professional development	-	4	47	51
Printing, marketing & contractual	110,000	15,619	71,128	86,747
Other expenditures	-	244	394	638
Total expenditures	<u>\$ 144,000</u>	<u>\$ 16,888</u>	<u>\$ 88,205</u>	<u>\$ 105,093</u>
Task:				
KYTC exclusive traffic management	<u>\$ 144,000</u>	<u>\$ 16,888</u>	<u>\$ 88,205</u>	<u>\$ 105,093</u>

NOTES:

1. The grant period for KTC Exclusive Traffic Management Program is July 1, 2001 to December 31, 2003.
2. Funds are received under agreement with KYTC for traffic management programs. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. As of June 30, 2003, no costs subject to audit, have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
ODOT/CMAQ
HAMILTON COUNTY TID
as of June 30, 2003**

	<u>Budget</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2003</u>
Revenues:			
Federal and state funds:			
Ohio: ODOT (CMAQ funds)	\$ 400,000	\$ 130,944	\$ 130,944
Total revenues	<u>\$ 400,000</u>	<u>\$ 130,944</u>	<u>\$ 130,944</u>
Expenditures:			
Direct personnel	\$ -	\$ -	\$ -
Fringe benefits	-	-	-
Indirect	-	-	-
Printing, marketing & contractual	400,000	130,944	130,944
Other expenditures	-	-	-
Total expenditures	<u>\$ 400,000</u>	<u>\$ 130,944</u>	<u>\$ 130,944</u>
Task:			
Hamilton County TID	<u>\$ 400,000</u>	<u>\$ 130,944</u>	<u>\$ 130,944</u>

NOTES:

1. The grant for the Hamilton County TID began July 1, 2002.
2. CMAQ/ODOT funds are received under an agreement with the Ohio Department of Transportation. Revenues were received and expenditures incurred in accordance with an overall work program approved each fiscal year.
3. As of June 30, 2003, no costs subject to audit, have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
OEPA
FY 2001 WATER QUALITY PLANNING - STATE 319 MILL CREEK CONTRACT
(OHIO)
as of June 30, 2003**

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2002</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:				
Federal and state funds:				
Ohio: OEPA funds	\$ 226,950	\$ 125,752	\$ 79,231	\$ 204,983
In-kind revenues	172,400	139,127	40,411	179,538
Local matching funds	22,200	2,000	15,702	17,702
Total revenues	<u>\$ 421,550</u>	<u>\$ 266,879</u>	<u>\$ 135,344</u>	<u>\$ 402,223</u>
Expenditures:				
Direct personnel	\$ 54,101	\$ 28,972	\$ 10,140	\$ 39,112
Fringe benefits	26,017	10,662	5,137	15,799
Indirect	50,032	28,595	10,959	39,554
Travel, subsistence & professional development	14,500	1,443	232	1,675
Printing, marketing & contractual	186,450	25,328	61,060	86,388
Other expenditures	90,450	171,879	47,816	219,695
Total expenditures	<u>\$ 421,550</u>	<u>\$ 266,879</u>	<u>\$ 135,344</u>	<u>\$ 402,223</u>
Task:				
Program coordination	<u>\$ 421,550</u>	<u>\$ 266,879</u>	<u>\$ 135,344</u>	<u>\$ 402,223</u>

NOTES:

1. The grant period under the OEPA FY 2001 State 319 Mill Creek Contract is July 1, 2000 to May 31, 2004. This grant agreement provides for state revenues to be earned on adequate completion of products rather than cost reimbursement.
2. As of June 30, 2003, no costs subject to audit, have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
LOCAL WATER QUALITY PLANNING - SPRINGDALE, OHIO
as of June 30, 2003

	Budget	Current Year Revenues and Expenditures	Cumulative Revenues and Expenditures as of June 30, 2003
Revenues:			
Ohio: Local contract funds	\$ 10,000	\$ 5,009	\$ 5,009
Total revenues	\$ 10,000	\$ 5,009	\$ 5,009
 Expenditures:			
Direct personnel	\$ 3,750	\$ 1,893	\$ 1,893
Fringe benefits	1,675	959	959
Indirect	3,628	2,046	2,046
Travel, subsistence & professional	350	80	80
Printing, marketing & contractual	250	-	-
Other expenditures	347	31	31
Total expenditures	\$ 10,000	\$ 5,009	\$ 5,009
 Task:			
Local water quality planning	\$ 10,000	\$ 5,009	\$ 5,009

NOTES:

1. The grant period for Local Water Quality Planning was July 1, 2002 to April 30, 2004.
2. Budget amounts were derived from FY 2003 Overall Agency Budget.
3. As of June 30, 2003, no costs subject to audit, have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
OHIO RIVER BIKE TRAIL
as of June 30, 2003

	<u>Budget</u>	<u>Current Year Revenues and Expenditures</u>	<u>Commutative Revenues and Expenditures as of June 30, 2003</u>
Revenues:			
Federal and state funds:			
Ohio	\$ 109,565	\$ 23,956	\$ 23,956
Local matching funds	21,435	6,644	6,644
Total revenues	<u>\$ 131,000</u>	<u>\$ 30,600</u>	<u>\$ 30,600</u>
Expenditures:			
Printing, marketing & contractual	\$ 130,500	\$ 30,565	\$ 30,565
Other expenditures	500	35	35
Total expenditures	<u>\$ 131,000</u>	<u>\$ 30,600</u>	<u>\$ 30,600</u>
Task:			
Ohio River Bike Trail	<u>\$ 131,000</u>	<u>\$ 30,600</u>	<u>\$ 30,600</u>

NOTES:

1. The grant for the Ohio River Bike Trail began December 1, 2002.
2. This program is funded with Federal/ODOT PL funds from FY03 encumbrances.
3. As of June 30, 2003, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
DEARBORN COUNTY TRANSPORTATION STUDY
as of June 30, 2003**

	<u>Budget</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:			
Local matching funds	\$ 175,000	\$ 47,964	\$ 47,964
Total revenues	<u>\$ 175,000</u>	<u>\$ 47,964</u>	<u>\$ 47,964</u>
Expenditures:			
Direct personnel	\$ 6,859	\$ 2,304	\$ 2,304
Fringe benefits	3,064	1,166	1,166
Indirect	6,635	2,490	2,490
Travel, subsistence & professional development	-	47	47
Printing, marketing & contractual	158,392	41,265	41,265
Other expenditures	50	692	692
Total expenditures	<u>\$ 175,000</u>	<u>\$ 47,964</u>	<u>\$ 47,964</u>
Task:			
Dearborn County Transportation Study	<u>\$ 175,000</u>	<u>\$ 47,694</u>	<u>\$ 47,694</u>

NOTES:

1. The program for the Dearborn County Transportation Study began January 18, 2003.
2. This program was funded 100 percent by Dearborn County.
3. As of June 30, 2003, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CUMULATIVE REVENUES AND EXPENDITURES
DIXIE HIGHWAY STUDY
as of June 30, 2003**

	<u>Budget</u>	<u>Current Year Revenues and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2003</u>
Revenues:			
Federal and state funds:			
Kentucky	\$ 405,000	\$ 1,521	\$ 1,521
Local matching funds	45,000	169	169
Total revenues	<u>\$ 450,000</u>	<u>\$ 1,690</u>	<u>\$ 1,690</u>
Expenditures:			
Direct personnel	\$ 31,067	\$ 418	\$ 418
Fringe benefits	13,878	212	212
Indirect	30,055	451	451
Travel, subsistence & professional development	-	4	4
Printing, marketing & contractual	375,000	-	-
Other expenditures	-	605	605
Total expenditures	<u>\$ 450,000</u>	<u>\$ 1,690</u>	<u>\$ 1,690</u>
Task:			
Dixie Highway	<u>\$ 450,000</u>	<u>\$ 1,690</u>	<u>\$ 1,690</u>

NOTES:

1. The grant for the Dixie Highway Study began March 1, 2003.
2. The program is finished with funds from the State of Kentucky at a rate of 90 percent.
3. As of June 30, 2003, 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, 2003

Federal Grantor/ Pass-through Grantor/ Program Title	CFDA Number	Pass-through Grantor Number	Federal Award Amount	Total Project Budget	Total Federal Expenditures for the year ended June 30, 2003	Cumulative Federal Expenditures as of June 30, 2003
FHWA Transportation Planning						
Passed through State Department of Transportation (Ohio & Kentucky)						
FHWA Highway Planning						
Ohio Exclusive Eastern Corridor Study	20.205	548020	1,170,000	1,300,000	6,623	1,073,926
FY 2003 Surface Transportation Program	20.205	554397	400,175	413,938	353,384	353,384
FY 2001 I-75 Corridor Project	20.205	553746	8,622,096	9,208,846	1,852,948	7,606,913
Ohio Exclusive Northwestern Butler County MIS	20.205		320,000	400,000	198,746	252,130
Ozone Awareness Program - 2000-2002			2,638,655	2,703,017	658,740	2,607,489
Ozone Awareness Program - 2003-2005	20.205	CH3162/553581	579,754	599,692	161,322	161,322
FY 2001 Primary Corridor ODOT/TRAC - I71	20.205		2,214,139	2,767,674	174,660	1,708,292
FY 2002 Transportation Planning	20.205	553268	2,150,543	2,414,844	350,555	2,113,481
FY 2003 Transportation Planning	20.205		1,871,120	2,338,941	1,801,709	1,801,709
Hamilton County TID	20.205		400,000	400,000	130,944	130,944
Campbell County Transportation Plan	20.205		107,400	144,000	74,974	89,329
FY 2002 Project Rideshare	20.205		275,041	284,500	93,641	275,042
FY 2003 Project Rideshare	20.205		191,910	198,500	225,912	225,912
Ohio River Bike Trail	20.206		109,565	131,000	23,956	23,956
Dixie Highway Transit Study	21.205		405,000	450,000	1,521	1,521
Total FHWA Transportation Planning			<u>21,455,398</u>	<u>23,754,952</u>	<u>6,109,635</u>	<u>18,425,350</u>
U.S. Environmental Protection Agency						
Passed through State Environmental Protection Agency						
FY 2003 604B Water Quality Planning Project	66.419	604B	51,000	85,000	50,540	50,540
FY 2001 Water Quality Planning - State 319 Mill Creek	66.419	319	226,950	421,550	79,231	204,983
Total U.S. Environmental Protection Agency			<u>277,950</u>	<u>506,550</u>	<u>129,771</u>	<u>255,523</u>
TOTAL			<u>\$ 21,733,348</u>	<u>\$ 24,261,502</u>	<u>\$ 6,239,406</u>	<u>\$ 18,680,873</u>

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the year ended June 30, 2003**

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



Foxx & Company
Certified Public Accountants

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

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

We have audited the financial statements of Ohio-Kentucky-Indiana Regional Council of Governments (OKI) as of and for the year ended June 30, 2003, and have issued our report thereon dated December 5, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

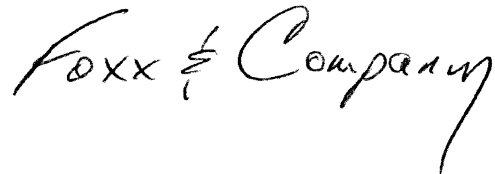
As part of obtaining reasonable assurance about whether OKI's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination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

Internal Control over Financial Reporting

In planning and performing our audit, we considered OKI's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be

material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

A handwritten signature in black ink that reads "Fox & Company". The signature is written in a cursive, flowing style with a large, sweeping flourish at the end of the word "Company".

Cincinnati, Ohio
December 5, 2003



Foxx & Company
Certified Public Accountants

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

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

Compliance

We have audited the compliance of Ohio-Kentucky-Indiana-Regional Council of Governments (OKI) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2003. OKI's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of OKI's management. Our responsibility is to express an opinion on OKI's compliance based on our audit.

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

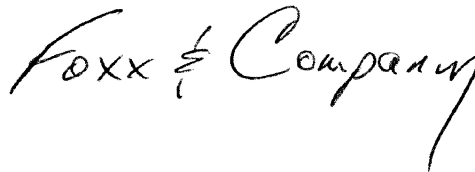
In our opinion OKI complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003.

Internal Control Over Compliance

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

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

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

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

Cincinnati, Ohio
December 5, 2003

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the year ended June 30, 2003**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

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

Noncompliance material to financial statements
noted? yes X no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? yes X no

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

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Federal Highway Planning

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

Auditee qualified as low-risk auditee? X yes no

SECTION II - FINANCIAL STATEMENT FINDINGS SECTION

No matters are reportable.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION

No matters are reportable.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
June 30, 2003**

There were no prior audit findings or questioned costs relative to Federal awards for the audit of the Ohio-Kentucky-Indiana Regional Council of Government for the year ended June 30, 2002.

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**Auditor of State
Betty Montgomery**

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Columbus, Ohio 43216-1140
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800-282-0370
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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 12, 2004**