

**OHIO-KENTUCKY-INDIANA
REGIONAL COUNCIL
OF GOVERNMENTS
HAMILTON COUNTY, OHIO**

SINGLE AUDIT REPORT

**FOR THE FISCAL YEAR
ENDED JUNE 30, 2022**

Zupka & Associates
Certified Public Accountants

OHIO AUDITOR OF STATE KEITH FABER



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Executive Committee
Ohio-Kentucky-Indiana Regional Council of Governments
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We have reviewed the *Independent Auditor's Report* of the Ohio-Kentucky-Indiana Regional Council of Governments, Hamilton County, prepared by Zupka & Associates, for the audit period July 1, 2021 through June 30, 2022. 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 "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

February 01, 2023

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**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
HAMILTON COUNTY, OHIO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
HAMILTON COUNTY, OHIO**

ACRONYMS/ABBREVIATIONS

CMAQ	Congestion Mitigation and Air Quality
CRISI	Consolidated Rail Infrastructure and Safety Improvements
EPA	Environmental Protection Agency
FAST	Fixing America’s Surface Transportation (FAST) Act
FHWA	Federal Highway Administration
FIAM	Fiscal Impact Analysis Model
FRA	Federal Railroad Administration
FTA	Federal Transit Administration
HPR	Highway Planning and Research
INDOT	Indiana Department of Transportation
KYTC	Kentucky Transportation Cabinet
MPO	Metropolitan Planning Organization
NARC	National Association of Regional Councils
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)
STPG	Surface Transportation Block Grant Program (Ohio and Indiana)
UPWP	Unified Planning Work Program

INDEPENDENT AUDITOR'S REPORT

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

The Honorable Keith Faber
Auditor
State of Ohio

Report on the Financial Statements

Opinion

We have audited the financial statements of the Ohio-Kentucky-Indiana Regional Council of Governments, Ohio (OKI), as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise OKI's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of OKI as of June 30, 2022 and 2021 and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our reports. We are required to be independent of OKI and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about OKI's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, it not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the basic financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the basic financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of OKI's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about OKI's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note 14 to the basic financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of OKI. Our opinion is not modified with respect to this matter.

Required Supplementary Information

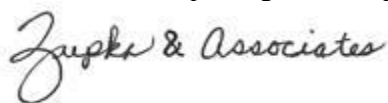
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise OKI's basic financial statements. 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 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied to the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Supplemental Schedules 1-3, the Schedules of Cumulative Revenues and Expenditures for Completed Programs and Programs in Progress, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2022, on our consideration of OKI's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of OKI's 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.



Zupka & Associates
Certified Public Accountants

December 8, 2022

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OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022
(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, 2022. Please read it in conjunction with OKI's financial statements, which follow this section.

ABOUT OKI

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 over 50 years cultivating partnerships and alliances that range from the federal government to local councils. Its 120 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 approximately \$54 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.

OKI Projects include...

Brent Spence Bridge

OKI is dedicated to seeing this \$2.6 billion dollar project built and the sooner, the better. The bridge is functionally obsolete and does not meet current capacity needs and design standards. The new and refurbished existing bridge, along with eight miles of expanded and improved Interstate 75, will increase travel efficiency and safety on one of the nation's busiest surface trade corridors in the U.S. A yearlong study commissioned by Governor Bevin (KY) concluded in late 2018 that a new Brent Spence Bridge is necessary, and a bypass highway will not address the needs. Ohio's U.S. Senator Rob Portman was a lead negotiator in passing a \$1.2 trillion bipartisan infrastructure bill in 2021 that provides special funding for projects like the Brent Spence Bridge. Kentucky followed up by dedicating up to \$250 million in its budget that could go towards its share of Ohio and Kentucky's funding for the bridge. OKI is hopeful that federal funding for the project will be announced in the coming months.



Western Hills Viaduct

The Western Hills Viaduct connects Interstate 75 and major roads on Cincinnati's West Side and in Hamilton County to the downtown and uptown areas of the city. It is a major transportation link that carries more than 55,000 vehicles a day over the Mill Creek Valley. Built in the early 1930s, the viaduct is reaching the end of its useful life. The City of Cincinnati and Hamilton County are leading a joint effort to replace the 89-year-old viaduct. The team has secured \$153 million of the \$398 million needed to build a new "extradosed" bridge to the south of the current viaduct. In May 2020, the residents of Hamilton County voted to replace Metro's existing funding model with an 0.8 percent sales tax for the next 25 years, of which 0.2 percent will go towards the remaining funds needed, which is \$210 million. The existing viaduct will remain in place for through traffic until the new bridge is finished in 2030.



Consolidated Rail Infrastructure and Safety Improvements Program (CRISI)

In 2020, OKI won \$2.3 million in grant funding from the Consolidated Rail Infrastructure and Safety Improvements (CRISI) Program to make improvements at two terminals along the Ohio river operated by Cincinnati Bulk Terminals, LLC, and Benchmark River and Rail Terminals, LLC, respectively. The grants represent fresh funding for the Cincinnati region related to material handling. OKI continues to administer the program funds and support the completion of both projects.



FIAM 2.0

OKI's Fiscal Impact Analysis Model 2.0 is a complimentary service for scenario-planning designed specifically for local governments located in our 8-county region. The need for a fiscal impact analysis tool was identified as part of OKI's Strategic Regional Policy Plan. The plan recommends a fiscal impact analysis tool to:

- Help guide land use policy decisions
- Allow for an integration of land use and budget considerations
- Bring a realistic sense of the costs of growth into the public discussion
- Gain an understanding of the likely demands for services and capital facility impacts

The results of the Model are an estimate of potential future expenditures and revenues. Actual results may differ significantly based on the specific development and site characteristics.



Riverfront Commons

OKI continues working with Southbank Partners for this planned 11.5-mile pedestrian/bicycle path that links Northern Kentucky's six river cities - Ludlow, Covington, Newport, Bellevue, Dayton and Fort Thomas - to the City of Cincinnati and other local trail systems. The 15-20' wide path features open park space at strategic points along the Ohio river along with a series of points of access that provide easy linkage to a neighborhood, residential, businesses, entertainment and historic districts.



Freight Plan

Our 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 was the first of its kind for an MPO, and it is being updated in two phases. Phase 1 includes a historical examination of the region's freight condition over the past decade, an existing condition and needs analysis will be performed and a list of freight improvements to address current challenges will be generated. Phase 2 will focus on understanding the evolution and future movement of goods to identify improvements out to year 2050.



Tree for Me

The Tree for Me app is a tree benefits calculator that is free and simple to use. The user selects a tree species that is common in our region and provides where it will be planted. The tool estimates stormwater, air quality, and carbon dioxide benefits. Images and descriptions of each species helps select the most suitable tree for that location. Municipalities and organizations in our region may also use this tool to assist with their tree distribution programs. The app was recently recognized by the National Association of Government Web Professionals as the winning project in the Digital Innovation Category.



Policy of Inclusion and Participation

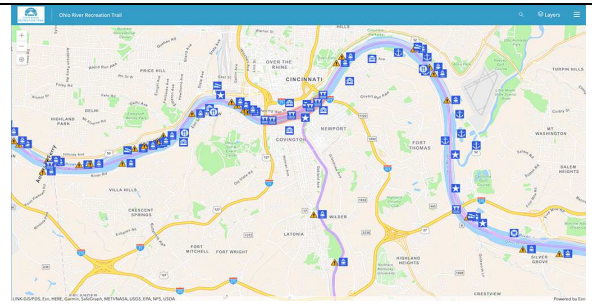
Title VI and Environmental Justice programs ensure the inclusion of minority, low income, disabled, elderly and zero-car households in its transportation planning process.



Digital Guide to the Ohio River

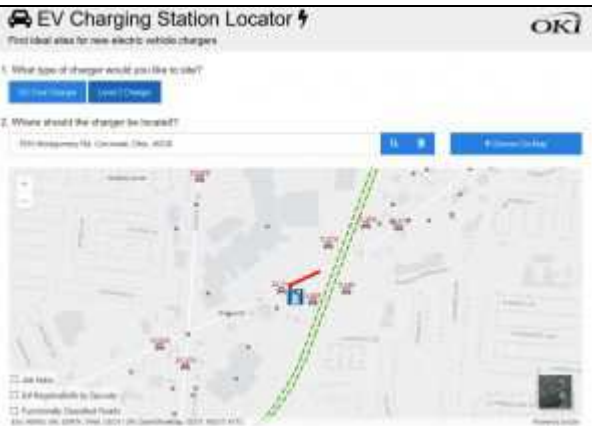
The Ohio River Digital Guide is an innovative, interactive map developed by the Ohio-Kentucky-Indiana Regional Council of Governments for the Ohio River Recreation Trail (ORRT) to aid paddlers, power boaters, cyclists, motorists and others in keeping safe and in planning adventures along the Ohio. OKI is teaming with local partners to assess opportunities for historic river towns along the Ohio River to attract and maximize economic investment driven by the increased tourism resulting from this nationally significant guide.

The guide received a NARC 2021 Achievement Award – Major Metro Award. <https://www.ohioriverrecreationtrail.org/digital-guide>



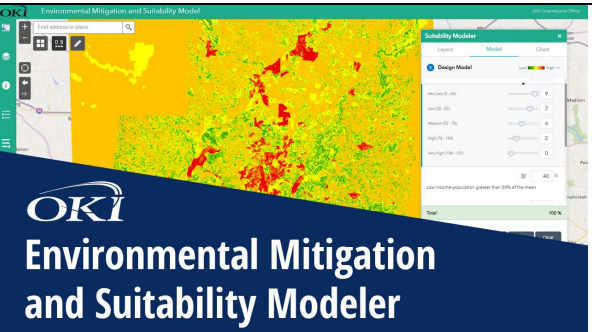
EV Charging Station Locator Map

The OKI EV Charging Station Locator can be used to find ideal locations for both level 2 and DC fast charging stations across the Greater Cincinnati Region. Simply enter an address or pick a location on the interactive map and the app returns a detailed EV Charger analysis of the location. The analysis includes nearby traffic counts, amenities (malls, shopping centers & restaurants), the distance to the nearest EV charging station, the distance to the nearest EV alternative fuel corridor, the highest functional classified roadway within a quarter mile and a detailed map of the location. The app includes the ability to overlay EV registrations by ZIP code and Job Hub locations. The detailed analysis is downloadable as a pdf and is suitable for use in grant applications or suitability studies.



Environmental Mitigation and Suitability Modeler

The Environmental Mitigation and Suitability Modeler (EMSM) provides input based on users' needs, including which geographic information layers and analysis features to apply to the model. Users can select factors relevant to their specific analysis, weigh the importance of each layer, and view a map that presents priority areas for them. In addition to supporting identifying potential mitigation projects, local conservation partners and local governments will use EMSM to prioritize where their conservation efforts should be focused.



FINANCIAL HIGHLIGHTS

During fiscal year 2022:

- OKI facilitated the awarding of \$1,992,930 in 5310 funding to 7 agencies across the region in FY22. These awards include 14 new paratransit vehicles, preventative maintenance costs of 5310 funded fleets, software, and equipment to improve paratransit services, and invested in 3 mobility management programs that improve access to transportation services for elderly and disabled populations.
- 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 this program. Currently the Ohio share of these programs does not require match. ODOT provides 100% funding for RideShare and toll revenue credits as match for Clean Air. The spring outreach campaign for RideShare was suspended again due to COVID-19. During fiscal year 2022 the Clean Air Program received \$63,225 in contributed services.
- In September 2020, OKI was awarded a combined \$2.3 million in FRA Consolidated Rail Infrastructure and Safety Improvements (CRISI) Program Grants with Cincinnati Bulk Terminals, LLC and Benchmark River and Rail Terminals, LLC. These awards represented new federal funding for the region with the local matches, 20% and 50% respectfully, provided entirely by the private freight companies. In FY 22, OKI's Benchmark River & Rail Terminal Highway/Rail Grade Crossing Safety Improvements CRISI project was focused on tasks related to Preliminary Engineering, a pre-requisite document needed for OKI to enter into our FRA Grant Agreement and for financial reimbursements to be initiated in FY23. In FY 22, OKI signed our FRA Grant Agreement for the CBT: Enhancing Safe and Efficient Freight Rail/Barge Modal Connections CRISI project and initiated financial reimbursements related to the Final Design and Construction of a new material handler and an overhead, bi-directional, enclosed-tube, conveyor system spanning Mehring Way for the transport of heavy bulk materials between CBT's Ohio River port facility and the Central Railroad of Indiana's Class II rail line. This project is slated for completion in FY23.
- Total assets exceeded liabilities as of June 30, 2022 by \$1,487,841, a decrease of \$7,941 from June 30, 2021. 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 \$7,541,167 and operating expenses of \$7,549,108, resulting in an operating loss of \$7,941. Contributed services in excess of match required by programs and grants totaled \$54,800.

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 declined by \$7,941, we feel that the financial position of OKI continues to be secure. 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 16 through 18 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 starting on page 19 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>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>
Current assets	\$2,738	\$2,185	\$2,168
Capital assets, net	<u>150</u>	<u>192</u>	<u>179</u>
Total assets	<u>2,888</u>	<u>2,377</u>	<u>2,347</u>
Current liabilities	1,236	728	717
Non-current liabilities	<u>164</u>	<u>153</u>	<u>130</u>
Total liabilities	<u>1,400</u>	<u>881</u>	<u>847</u>
Net position:			
Net investment in capital assets	150	192	179
Unrestricted	<u>1,338</u>	<u>1,304</u>	<u>1,321</u>
Total net position	<u>\$1,488</u>	<u>\$1,496</u>	<u>\$1,500</u>

Current assets increased by \$553k, or 25.3%, in 2022 due to an increase in receivables related to the FRA CRISI project. In 2021 current assets increased by \$17k, or 0.8%, due to an increase in cash and pre-paid accounts related to advanced payments for the household travel survey and a decrease in receivables.

Capital assets, net decreased by \$42k, or 21.9%, in 2022 due the purchase of \$28k in network and boardroom equipment offset by depreciation of existing equipment. In 2021 capital assets increased by \$13k, or 7.3%, due to the purchase of computer hardware related to OKI's network.

Current liabilities increased by \$508k, or 69.8%, in 2022 due to an increase in open payables related to the FRA CRISI project, timing of accrued payroll expenses, and a decrease in compensated absences liabilities. There was also a decrease in unearned revenue associated with the purchase of 5310 vehicles. In 2021 current liabilities increased by \$11k, or 1.5%, due to an increase in open payables and timing of accrued payroll; an increase in compensated absences liabilities due to COVID-19 stay at home orders and travel restrictions. There was also a decline in vacation usage related to COVID-19.

Non-current liabilities increased by \$11k, or 7.2%, in 2022 due to the long-term portion of vacation liabilities increased due to the retirement of two long-term employees which caused overall usage to shift from short-term to long-term. In 2021 non-current liabilities increased by \$23k, or 17.7%, due to lower than anticipated leave usage related to the COVID-19 stay at home orders.

Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints or legal requirements – increased by \$34k, or 2.6%, in 2022 due to the recognition of revenue from 2006 KYTC unclaimed funds, OKI annual meeting activities and the management of general and administrative activities combined with timing of current projects. In 2021 unrestricted net position decreased by \$17k, or 1.3%, due to a decrease in interest earned and under-utilization of agency vehicles due to COVID-19 related travel restrictions.

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>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>
Federal and state	\$5,712	\$4,866	\$4,273
State, local and county matching	1,123	1,131	1,176
Other revenue	63	1	58
Contributed services	<u>643</u>	<u>108</u>	<u>102</u>
Total operating revenue	<u>7,541</u>	<u>6,106</u>	<u>5,609</u>
Operating expenses			
Salaries and wages	2,838	2,825	2,612
Fringe benefits	1,150	1,138	1,077
Travel, subsistence and professional development	67	52	104
Printing, marketing and contractual	1,992	1,157	771
Depreciation	71	50	44
Other expenses	788	780	876
Contributed services	<u>643</u>	<u>108</u>	<u>102</u>
Total operating expenses	<u>7,549</u>	<u>6,110</u>	<u>5,586</u>
Operating income	<u>(8)</u>	<u>(4)</u>	<u>23</u>
Non-operating revenues (expenses)			
Contributed services	55	33	14
Contributed marketing	<u>(55)</u>	<u>(33)</u>	<u>(14)</u>
Total non-operating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	(8)	(4)	23
Net position, beginning of year	<u>1,496</u>	<u>1,500</u>	<u>1,477</u>
Net position, end of year	<u>\$1,488</u>	<u>\$1,496</u>	<u>\$1,500</u>

Operating revenues increased by 23.5% from 2021 to 2022 due to increases in federal funding and contributed services revenues related to increased 5310 and FRA CRISI project activities.

Operating revenues increased by 8.9% from 2020 to 2021 due to increases in federal funding and contributed services revenues related to increased 5310 project activities.

Operating expenses increased by 23.6% from 2021 to 2022 due to increased FRA CRISI pass-through activities and contributed services, offset by a decrease in 5310 pass-through activities and contributed services; combined with an increase in consultant services for traffic count collection.

Operating expenses increased by 9.4% from 2020 to 2021 due to an increase in salaries and wages and fringe benefits related to Board approved merit increases; combined with an increase in resumed programed activities for Clean Air outreach campaign activities, equipment repair and maintenance and depreciation of agency assets.

Contributed services in excess of required match increased by 66.7% from 2021 to 2022 due to resumed Clean Air outreach campaign activities post COVID-19.

Contributed services in excess of required match increased by 135.7% from 2020 to 2021 due to resumed Clean Air outreach campaign activities post COVID-19.

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	\$5,712	\$6,329	\$ (617)
State, local and county matching	1,123	1,115	8
Other revenue	63	41	22
Contributed services	<u>643</u>	<u>72</u>	<u>571</u>
Total operating revenue	<u>7,541</u>	<u>7,557</u>	<u>(16)</u>
Operating expenses			
Salaries and wages	2,838	2,986	148
Fringe benefits	1,150	1,313	163
Travel, subsistence and professional development	67	129	62
Printing, marketing and contractual	1,992	2,122	130
Other expenses	859	982	123
Contributed services	<u>643</u>	<u>72</u>	<u>(571)</u>
Total operating expenses	<u>7,549</u>	<u>7,604</u>	<u>55</u>
Non-operating revenues (expenses)			
Contributed services	55	64	(9)
Contributed marketing	<u>(55)</u>	<u>(64)</u>	<u>9</u>
Total non-operating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	(8)	(47)	39
Net position, beginning of year	<u>1,496</u>	<u>1,496</u>	<u>-</u>
Net position, end of year	<u>\$1,488</u>	<u>\$1,449</u>	<u>\$ 39</u>

Operating revenues were 99.8% of budget. Federal and state revenues were under budget due fewer reimbursements related to 5310 activities and vehicle purchases. This was offset by FRA CRISI activities that were not known at the time the FY22 budget was developed. Local revenues were over budget due to local match on 5310 activities and vehicle purchases. Other revenue was over budget due to OKI annual meeting funds and the reclass of 2006 KYTC unclaimed funds. Contributed service revenues were over budget due to FRA CRISI activities that were not known at the time the FY22 budget was developed; this is offset by a decrease in 5310 activities and vehicle purchases and a decrease in Rideshare contributed services due to the unexpected extended suspension of Rideshare outreach campaign because of COVID.

Operating expenses were 99.2% of budget. Salaries and wages expense was under budget due to the timing of staff turnover and hiring of new positions. Fringe benefit expenses were under budget due to savings experienced on health insurance renewals combined with wage-based benefits such as FICA and retirement being under budget. Travel and professional development expenses were under budget due to the impact of COVID on spending levels at the beginning of the fiscal year. Printing, marketing, and contractual expenses were under budget due a decrease in 5310 activities, vehicle purchases and a decrease in Rideshare marketing due to the unexpected extended suspension of Rideshare outreach campaign because of COVID; this is offset by FRA CRISI and Household Travel Survey activities that were not known at the time of the FY22 budget was developed. Other expenses were under budget due to less spending associated with in-office activities such as materials, supplies and maintenance; offset by higher legal fees.

Contributed services is over budget due to FRA CRISI that were not known at the time of the FY22 budget was developed; this is offset by a decrease in contributed services for 5310 activities and vehicle purchases; also due to the unexpected extended suspension of Rideshare outreach campaign because of COVID.

In fiscal year 2022, OKI was able to stay under budget. Careful management of general and administrative activities along with lower than budgeted board member travel; offset by higher than budgeted local water and regional planning expenses, and timing Household Travel Survey match contributed to lower than budgeted decrease in net position.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2022, 2021 and 2020, OKI’s capital assets are reflected in the following schedule.

CAPITAL ASSETS (\$ in Thousands)

	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>
Office furniture and equipment	\$ 759	\$ 730	\$ 667
Accumulated depreciation	<u>(609)</u>	<u>(538)</u>	<u>(488)</u>
Total	<u>\$ 150</u>	<u>\$ 192</u>	<u>\$ 179</u>

Net capital assets decreased during fiscal year 2022 due to the purchase of a network server, boardroom video equipment and TransModler software.

Net capital assets increased during fiscal year 2021 due to the purchase of data network storage controller and network switches.

Additional information on OKI's capital assets can be found in Note 5.

Debt

OKI maintains a \$300,000 bank line of credit if needed. The line of credit was not used during fiscal year 2022.

Additional information on OKI’s bank line of credit can be found in Note 6.

ECONOMIC CONDITIONS

OKI considered many factors when setting the fiscal year 2022 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 and economy have grown in recent years and there are many developments occurring throughout the counties that should continue this trend. To achieve this growth, the transportation assets of the region must continue to be addressed. Chief among these is the Brent Spence

Bridge project that links the region's jobs and communities. 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.

The Bipartisan Infrastructure Law was signed by President Biden in November 2021. The law provides five years of funding for planning and capital programs at approximately 30% higher than the previous FAST Act. It provides funding for highway, highway and motor vehicle safety, public transportation, motor carrier safety, hazardous materials safety, rail, and research, technology, and statistics programs. OKI continues to plan for and allocate funding to local capital programs through STBG, TA, CMAQ, 5310 and the new Carbon Reduction Program. OKI will develop its operating plan based on this new level of 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, 2022 AND 2021

ASSETS		
	2022	2021
CURRENT ASSETS:		
Cash and cash equivalents	\$ 725,905	\$ 1,175,856
Accounts receivable	1,970,061	928,298
Prepaid expenses	41,879	80,464
TOTAL CURRENT ASSETS	2,737,845	2,184,618
NONCURRENT ASSETS:		
Capital assets, net	149,833	192,091
TOTAL NONCURRENT ASSETS	149,833	192,091
TOTAL ASSETS	2,887,678	2,376,709
 LIABILITIES		
CURRENT LIABILITIES:		
Accounts payable	803,374	144,952
Accrued expenses	141,137	163,581
Compensated absences	187,750	236,479
Unearned revenue	103,356	182,514
TOTAL CURRENT LIABILITIES	1,235,617	727,526
NONCURRENT LIABILITIES		
Compensated absences	164,220	153,401
TOTAL NONCURRENT LIABILITIES	164,220	153,401
TOTAL LIABILITIES	1,399,837	880,927
 NET POSITION		
Net investment in capital assets	149,833	192,091
Unrestricted	1,338,008	1,303,691
TOTAL NET POSITION	\$ 1,487,841	\$ 1,495,782

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, 2022 AND 2021

	2022	2021
OPERATING REVENUES:		
Federal and state grants	\$ 5,712,013	\$ 4,865,773
State, local and county matching funds	1,123,294	1,131,496
Other revenues	62,886	645
Contributed services	642,974	108,217
Total Operating Revenues	7,541,167	6,106,131
OPERATING EXPENSES:		
Direct expenses		
Personnel	1,616,792	1,579,315
Fringe benefits	1,039,753	980,215
Travel, subsistence and professional	56,929	42,778
Printing, marketing and contractual	1,803,717	1,008,373
Other direct expenses	118,930	109,663
Indirect costs	2,270,013	2,281,499
Contributed services	642,974	108,217
Total Operating Expenses	7,549,108	6,110,060
OPERATING INCOME	(7,941)	(3,929)
NON-OPERATING REVENUES (EXPENSES):		
Contributed services revenues	54,800	32,855
Contributed services expenses	(54,800)	(32,855)
Total Non-operating Revenues (Expenses)	-	-
CHANGE IN NET POSITION	(7,941)	(3,929)
Net Position Beginning of Year	1,495,782	1,499,711
Net Position End of Year	\$ 1,487,841	\$ 1,495,782

See accompanying notes to the financial statements.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Cash flows from operating activities:		
Receipts from federal and state grants	\$ 4,624,864	\$ 4,872,004
Receipts from local grants and matching funds	1,152,575	1,132,113
Payments to employees	(4,048,181)	(3,908,165)
Payments to suppliers	(2,150,251)	(2,019,299)
Net cash provided by (used for) operating activities	(420,993)	76,653
Cash flows from capital related activities:		
Purchase of fixed assets, net	(28,958)	(63,346)
Net cash provided by (used for) capital financing activities	(28,958)	(63,346)
Net increase (decrease) in cash and cash equivalents	(449,951)	13,307
Cash and cash equivalents at beginning of year	1,175,856	1,162,549
Cash and cash equivalents at end of year	\$ 725,905	\$ 1,175,856
Reconciliation of operating income to net cash used for operating activities:		
Operating income	\$ (7,941)	\$ (3,929)
Adjustments to reconcile operating income to net cash provided by (used for) operating activities		
Depreciation	71,216	50,563
Changes in assets and liabilities:		
Decrease (Increase) in:		
Accounts receivable	(1,041,763)	46,447
Prepaid expenses	38,585	(50,411)
Increase (Decrease) in:		
Accounts payable	658,422	19,755
Accrued expenses	(22,444)	21,997
Unearned revenue	(79,158)	(40,322)
Compensated absences	(37,910)	32,553
Net cash provided by (used for) operating activities	\$ (420,993)	\$ 76,653

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, 2022 AND 2021**

1. DESCRIPTION OF THE ENTITY

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.

The reporting entity for OKI has been defined in accordance with GASB Statement No. 14, "*The Financial Reporting Entity*" as amended by GASB Statement No. 39 "*Determining Whether Certain Organizations Are Component Units*" and GASB Statement No. 61, "*The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*" and GASB Statement No. 80, "*Blending Requirements for Certain Component Units - An Amendment of GASB Statement No. 14*". The reporting entity can be composed of the primary government, component units and other organizations that are included to ensure that the basic financial statements of OKI are not misleading. On this basis, no governmental organizations or agencies other than OKI itself are included in the financial reporting entity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Ohio-Kentucky-Indiana Regional Council of Governments (OKI) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of OKI's accounting policies are described below.

Basis of Presentation

OKI's financial statements consist of a statement of net position, a statement of revenue, expenses and changes in net position, and a statement of cash flows.

Fund Accounting

OKI maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of government entities in which legal or other restraints require the recording of specific revenues and expenses. OKI uses a single enterprise fund to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of OKI is that the costs of providing goods or services to its member governments on a continuing basis be financed or recovered primarily through federal and state operating grants and through member government charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for public policy, management control, accountability or other purposes.

Basis of Accounting

Enterprise fund transactions are recorded on the accrual basis of accounting; revenues are recognized when earned and measurable and expenses are recognized as incurred.

Measurement Focus

Enterprise funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of changes in net position presents increases (revenues) and decreases (expenses) in net total assets. The statement of cash flows provides information about how OKI finances and meets the cash flow needs of its enterprise activity.

Cash and Cash Equivalents

Investments with an original maturity of three months or less at the time they are purchased are presented on the financial statements within cash and cash equivalents. Investments with an initial maturity of more than three months, if applicable, are reported as investments.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or negative receipts, respectively.

During 2022, OKI invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." OKI measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

For purposes of the statement of cash flows, investments with an original maturity of three months or less at the time they are purchased are considered cash equivalents.

Accounts Receivable

Accounts receivable consist mainly of amounts due from various funding agencies for program costs incurred that have not been reimbursed at year-end. Management considers all accounts receivable to be collectable in full.

Prepaid Items

Payments made to vendors for services that will benefit beyond year-end are reported as prepaid items via the consumption method.

Capital Assets

Capital assets with a cost of \$5,000 or greater are capitalized 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.

Compensated Absences

OKI reports compensated absences in accordance with the provisions of GASB No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that OKI will compensate the employees for the benefits through paid time off or other means, such as a cash payment at termination or retirement. Sick leave benefits are accrued as a liability using the vesting method. The sick leave liability is based on the 25% of sick leave balances accumulated at year end for those employees with at least 20 years of employment and age 55.

Unearned Revenue

Cash received under grants and contracts for which applicable services have not been performed are recorded as unearned revenue in the statement of net position.

Net Position

Net position represents the difference between assets and liabilities.

Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by any outstanding balances of any borrowings that have been used for the acquisition, construction or improvement of those assets. OKI maintains no debt and presents this amount as Investment in capital assets on the Statement of Net Position.

Revenues and Expenses

OKI distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses result from grants or contracts for the reimbursement of eligible operating costs incurred up to the maximum amounts specified under the grants or contract commitments. Operating revenues also include local matching funds, including member county supporting contributions and in-kind contributions from other agencies, to the extent required to fund program costs or to meet program matching requirements. All revenues and expenses not meeting this definition, including contributed services in excess of program matching requirements, are reported as non-operating revenues and expenses.

Tax Status

OKI is qualified by the Internal Revenue Service under Section 501(c)(3) and thus exempted from the payment of income taxes.

Estimates

The preparation of financial statements in accordance with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. DEPOSITS AND INVESTMENTS

State statutes classify monies held by OKI into three categories.

Active monies are public monies determined to be necessary to meet current demands upon the OKI treasury. Active monies must be maintained either as cash in the OKI treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that OKI management has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim monies can be deposited or invested in accordance with ORC Section 135.14.

OKI maintains a written investment policy and has designated STAR Ohio as the primary depository for excess funds.

Deposits

At June 30, 2022, the carrying amount of OKI's deposits was \$412,554 (including \$200 in undeposited cash on hand). Based on criteria described in GASB Statement No. 40, *Deposits and Investments Risk Disclosures*, as of June 30, 2022, \$250,000 of OKI's bank balance of \$313,442 was covered by Federal Depository Insurance and \$31,721 was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in OKI's name, and \$31,721 was uninsured and uncollateralized. OKI's financial institution was approved for a reduced collateral rate of 50 percent through the Ohio Pooled Collateral System, resulting in the uninsured and uncollateralized balance.

Custodial credit risk for deposits is the risk that in the event of bank failure, OKI will not be able to recover deposits or collateral securities that are in the possession of an outside party. Protection of OKI's cash and deposits is provided by the Federal Deposit Insurance Corporation (FDIC), as well as qualified securities pledged by the institution holding the assets. Ohio law requires that deposits either be insured or protected by:

Eligible securities pledged to OKI and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institutions. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. OKI's financial institution was enrolled in OPCS as of June 30, 2022.

Investments

As of June 30, 2022, OKI had the following investments:

	Measurement	
	<u>Amount</u>	<u>Maturity</u>
STAR Ohio	<u>\$313,351</u>	Average 35.3 Days
Total Investments	<u>\$313,351</u>	

OKI categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above tables identifies the OKI's recurring fair value measurement as of June 30, 2022. STAR Ohio is reported at its share price (Net Asset value per share).

Interest Rate Risk: Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. OKI's investment policy addresses interest rate risk by requiring OKI's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in short-term investments.

Credit Risk: STAR Ohio carries a rating of AAAM by Standard and Poor's. OKI has no investment policy dealing with investment credit risk beyond the requirements in state statutes. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service and that the money market fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service.

Concentration of Credit Risk: STAR Ohio represents 100% of OKI's investments at June 30, 2022.

A reconciliation of Cash, cash equivalents and investments is as follows:

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
Per Statement of Net Position	\$ 725,905	\$ 0
STAR Ohio	<u>(313,351)</u>	<u>313,351</u>
Per Details Presented Above	<u>\$ 412,554</u>	<u>\$313,351</u>

4. ACCOUNTS RECEIVABLE

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

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Receivables Under Contracts and Grants		
Federal	\$ 641,054	\$ 107,189
Ohio	1,132,394	667,760
Kentucky	129,449	124,117
Indiana	29,631	25,471
Local and County	34,229	3,500
Receivables Other	<u>3,304</u>	<u>261</u>
Total Receivables	<u>\$1,970,061</u>	<u>\$ 928,298</u>

5. CAPITAL ASSETS

Changes in capital assets for the year that ended June 30, 2022 are summarized below:

<u>Description</u>	Balance			Balance
	<u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2022</u>
Office furniture and equipment	\$ 730,204	\$ 28,958	\$ -	\$ 759,162
Less: accumulated depreciation	<u>(538,113)</u>	<u>(71,216)*</u>	-	<u>(609,329)</u>
Furniture and Equipment net	<u>\$ 192,091</u>	<u>\$(42,258)</u>	<u>\$ -</u>	<u>\$ 149,833</u>

*Depreciation expense of \$47,557 was charged to the indirect cost pool and \$23,659 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, 2021 are summarized below:

<u>Description</u>	Balance			Balance
	<u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2021</u>
Office furniture and equipment	\$ 666,858	\$ 63,346	\$ -	\$ 730,204
Less: accumulated depreciation	<u>(487,550)</u>	<u>(50,563)*</u>	-	<u>(538,113)</u>
Furniture and Equipment net	<u>\$ 179,308</u>	<u>\$ 12,783</u>	<u>\$ -</u>	<u>\$ 192,091</u>

*Depreciation expense of \$27,144 was charged to the indirect cost pool and \$23,419 was charged directly to general and administrative activities, as directed by ODOT Office of Audits.

6. BANK LINE OF CREDIT

OKI has a line of credit available of \$300,000. 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, 2022, OKI had no borrowings against this line of credit.

7. COMPENSATED ABSENCES

Changes in compensated absences for the year that ended June 30, 2022 are summarized below:

Balance	Entitlements	Usage	Balance	Due
<u>July 1, 2021</u>			<u>June 30, 2022</u>	<u>Within One Year</u>
<u>\$389,880</u>	<u>\$354,432</u>	<u>\$(392,342)</u>	<u>\$351,970</u>	<u>\$187,750</u>

Changes in compensated absences for the year that ended June 30, 2021 are summarized below:

Balance	Entitlements	Usage	Balance	Due
<u>July 1, 2020</u>			<u>June 30, 2021</u>	<u>Within One Year</u>
<u>\$357,327</u>	<u>\$394,078</u>	<u>\$(361,525)</u>	<u>\$389,880</u>	<u>\$236,479</u>

8. LEASE COMMITMENTS

OKI has an operating lease agreement for office facilities. The base annual lease amount is \$440,238. This amount 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 minus credits) was \$477,495 and \$456,531 for the years ended June 30, 2022 and 2021, respectively.

9. DEFINED CONTRIBUTION RETIREMENT PLAN AND POSTEMPLOYMENT BENEFITS

OKI By-Laws, Article IX – Employee Retirement Plan – Social Security, authorizes the Executive Committee of OKI 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 OKI 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, and two full-time employees of OKI. 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 OKI'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.

Prior to January 1, 2009, OKI's Employees' retirement plan consisted of a 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.

OKI considers various factors in determining employee and employer contribution rates. These factors include overall budgetary constraints, budget committee direction as well as industry standards and comparative rates of other pension plans utilized by member counties. Based on these considerations, 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.

During 2022, both employee and employer contributions are 100 percent vested at the date of contribution.

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 \$387,485 and \$374,851 for the years ended June 30, 2022 and 2021, 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 2022 and 2021 there were no forfeitures.

Other postemployment benefits are not provided by OKI.

10. RISK MANAGEMENT

OKI maintains commercial insurance coverage against most normal hazards and there has been no significant reduction in coverage from the prior year. Settlement claims have not exceeded coverage for any of the last three fiscal years.

OKI participates in the State of Ohio's Workers' Compensation program under which premiums paid are based on a rate per \$100 of payroll. The rate is determined based on accident history. OKI also carries workers' compensation insurance in Kentucky through Kentucky Employers' Mutual Insurance based on the portion of payroll related to work activities in Kentucky.

OKI has a premium based HDHP for employee health insurance coverage. OKI makes contributions to employee HSA accounts in accordance with the approved agency budget. Premium expense for 2022 and 2021 was \$385,085 and \$404,014, respectively.

11. CONTRIBUTED SERVICES

Contributed services 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. Pass-through match is the non-federal share of the total project costs a sub-recipient is required to contribute to achieve the purpose of the award. The following projects received contributed services:

The Clean Air (Ozone Awareness) program partners 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 \$63,225 (\$54,800 in excess of required match) for the year ended June 30, 2022 and \$41,230 (\$32,855 in excess of required match) for the year ended June 30, 2021.

The FTA 5310 Pass-Through programs received pass-through matches in the form of partner activities in support of the projects per the grant agreements. The amount of the pass-through matches was \$45,534 for the year ended June 30, 2022 and \$99,842 for the year ended June 30, 2021.

The FRA CRISI Pass-Through program received pass-through matches in the form of partner activities in support of the project per the grant agreement. The amount of the pass-through matches was \$589,015 for the year ended June 30, 2022 and \$0 for the year ended June 30, 2021.

12. INDIRECT COSTS

During the year, 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, Expenses, and Changes in Net Position represent the application of actual indirect and fringe benefit rates to programs and general and administrative operations.

13. CONTINGENT LIABILITIES

Amounts grantor agencies pay to OKI are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

14. COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During fiscal year 2022, the OKI FTA 5310 program received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of OKI. The impact on OKI's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

SUPPLEMENTARY INFORMATION

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF REVENUES AND EXPENSES BY ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2022
(with comparative summary total for 2021)

	General & Administrative Activities	Environmental Planning Activities	Regional Planning	Ridesharing Implementation	Transportation Planning Activities	Total 2022	Total 2021
Operating Revenues:							
Federal & state grants	\$ -	\$ 126,657	\$ -	\$ 90,942	\$ 5,494,414	\$ 5,712,013	\$ 4,865,773
State, local and county matching funds	80,798	75,857	66,546	3,296	896,797	1,123,294	1,131,496
Other revenue	62,886	-	-	-	-	62,886	645
Contributed services	-	-	-	-	642,974	642,974	108,217
Total Operating Revenues	143,684	202,514	66,546	94,238	7,034,185	7,541,167	6,106,131
Operating Expenses:							
Direct expenses							
Personnel	20,619	65,593	21,060	10,004	1,499,516	1,616,792	1,579,315
Fringe benefits	13,260	42,182	13,543	6,433	964,335	1,039,753	980,215
Travel, subsistence, and professional	13,721	2,225	2,100	-	38,883	56,929	42,778
Printing, marketing and contractual	45,967	-	-	63,755	1,693,995	1,803,717	1,008,373
Other direct expenses	29,109	421	274	1	89,125	118,930	109,663
Indirect costs	28,949	92,093	29,569	14,045	2,105,357	2,270,013	2,281,499
Contributed services	-	-	-	-	642,974	642,974	108,217
Total Operating Expenses	151,625	202,514	66,546	94,238	7,034,185	7,549,108	6,110,060
Non Operating Revenues (Expenses):							
Contributed services revenues	-	-	-	-	54,800	54,800	32,855
Contributed services expenses	-	-	-	-	(54,800)	(54,800)	(32,855)
Total Non Operating Revenues (Expenses)	-	-	-	-	-	-	-
Operating Income	\$ (7,941)	\$ -	\$ -	\$ -	\$ -	\$ (7,941)	\$ (3,929)

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, 2022**

	<u>Budget</u>	<u>Actual</u>
Fringe benefit costs:		
Holidays	\$ 109,901	\$ 125,028
Sick leave	87,342	55,735
Vacation	216,135	211,579
Administrative	10,808	15,052
Retirement	442,186	407,254
Group health	633,995	517,851
FICA	212,437	204,365
Workers compensation	15,399	18,113
Unemployment	4,000	-
Employee Incentives	4,812	2,359
	<u>1,737,015</u>	<u>1,557,336</u>
Total fringe benefit costs	<u>\$ 1,737,015</u>	<u>\$ 1,557,336</u>
Allocation base: Direct and indirect personnel	<u>\$ 2,553,141</u>	<u>\$ 2,421,624</u>
Fringe benefit cost rate	<u>68.03%</u>	<u>64.31%</u>

Notes:

1. Approval of the fringe benefit cost rate for the year ended June 30, 2022 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 68.03 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 2022 for grant invoicing purposes. The final 2022 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 31 through 46 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, 2022

	Budget	Actual
Indirect costs:		
Personnel	\$ 775,143	804,832
Fringe benefits	527,364	517,584
Auto allowance	8,700	8,700
Travel and professional development	26,119	6,322
Memberships	3,040	3,169
Printing	280	865
Repairs and maintenance	27,580	6,287
Office supplies	119,816	51,596
Postage	1,536	602
Rent	485,360	484,458
Telephone	9,363	8,045
Professional publications	1,249	774
Legal and audit	65,217	90,104
Reproductions	2,570	1,733
Insurance	31,598	33,067
Professional services	149,125	178,470
Legal notices	2,925	1,713
Depreciation	55,989	47,557
Payroll processing	9,240	8,785
Internet	8,521	12,097
Retirement plan admin & education fees	2,000	-
Other	2,602	3,253
Total indirect costs	\$ 2,315,337	\$ 2,270,013
Allocation base: Direct personnel	\$ 1,777,998	\$ 1,616,792
Indirect cost rate applied	130.22%	140.40%

Notes:

1. Approval of the provisional indirect cost rate for the year ended June 30, 2022 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 130.22 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 2022 for grant invoicing purposes. The final 2022 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 31 through 46 reflect the application of provisional rates adjusted to actual, subject to grant/program limitations.

SCHEDULES OF CUMULATIVE REVENUES AND EXPENDITURES

COMPLETED PROGRAMS

FHWA TRANSPORTATION PLANNING PROGRAMS:

FY 2021 Transportation Planning 31
FY 2022 Clean Air (Ozone Awareness) 32
FY 2022 Surface Transportation (STP) 33
FY 2022 Ride Share 34

FTA TRANSIT PROGRAMS:

FY 2017 FTA 5310 Transit Planning Administration 35

US EPA WATER QUALITY PLANNING PROGRAMS:

FY 2022 OEPA State Biennium Water 36
FY 2022 OEPA 604B Water Quality Planning 37

LOCAL PROGRAMS:

FY 2022 Local Water Quality Planning 38
FY 2022 Local Regional Planning 39

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FHWA/ODOT/KYTC/INDOT
FY 2021 TRANSPORTATION PLANNING
JUNE 30, 2022

	Budget	Cumulative Revenues and Expenditures as of June 30, 2021	Current Year Revenue and Expenditures	Cumulative Revenues and Expenditures as of June 30, 2022
Operating Revenues:				
Federal and state grants				
Ohio: ODOT (MPO-PL Funds)	\$ 2,418,877	\$ 2,081,304	\$ 337,572	\$ 2,418,876
Kentucky: KYTC (HPR-PL Funds)	519,400	364,321	54,912	419,233
Kentucky: KYTC (FTA Funds)	153,386	109,611	16,633	126,244
Indiana: INDOT (Trans PL Funds)	25,000	24,903	-	24,903
State matching funds Ohio	302,360	260,163	42,197	302,360
State matching funds Kentucky	31,650	22,619	3,432	26,051
County matching funds	441,906	361,655	56,650	418,305
Total Operating Revenues	3,892,579	3,224,576	511,396	3,735,972
Operating Expenses:				
Direct expenses				
Personnel	1,215,144	1,023,538	156,087	1,179,625
Fringe benefits	839,995	621,190	106,193	727,383
Travel, subsistence & professional	45,404	15,914	5,363	21,277
Printing, marketing & contractual	154,000	4,567	73	4,640
Other direct expenses	96,136	45,725	40,421	86,146
Indirect costs	1,541,900	1,513,642	203,259	1,716,901
Total Operating Expenses	3,892,579	3,224,576	511,396	3,735,972
Tasks:				
Short range planning	92,300	71,329	8,702	80,031
Transportation improvement program	249,300	176,545	28,302	204,847
Continuing planning - surveillance	1,855,119	1,592,414	277,623	1,870,037
KYTC District 6 UAV Flights	26,000	4,843	-	4,843
Transportation Plan	1,127,400	1,029,901	138,903	1,168,804
Transportation services	272,700	232,357	43,635	275,992
INDOT exclusive - Dearborn Co. Tran Planning	31,250	31,128	-	31,128
KYTC exclusive - transportation planning	170,910	35,583	-	35,583
UPWP administration	39,700	28,814	12,485	41,299
Transportation program reporting	15,600	12,551	403	12,954
Mobile source emissions planning	12,300	9,111	1,343	10,454
Total Tasks	\$ 3,892,579	\$ 3,224,576	\$ 511,396	\$ 3,735,972

NOTES:

- The grant period for FY 2021 MPO Transportation Planning is July 1, 2020 through December 31, 2021.
- 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) as of June 30, 2021 are associated with FY21 KY contracts. Kentucky revenues (PL, FTA, and state) for the current fiscal year are associated with FY22 KY contracts. Please see footnote #3 on the FY 2022 Transportation Planning schedule. All within budget.
- As of June 30, 2022, 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 2022 CLEAN AIR (OZONE AWARENESS)
JUNE 30, 2022

	Budget	Current Year Revenue and Expenditures	Cumulative Revenues and Expenditures as of June 30, 2022
Operating Revenues:			
Federal and state grants			
Ohio: ODOT (CMAQ)	\$ 159,006	\$ 142,967	\$ 142,967
Kentucky: KYTC (SNK)	33,700	30,300	30,300
Contributed services	8,425	8,425	8,425
Total Operating Revenues	201,131	181,692	181,692
Operating Expenses:			
Direct expenses			
Personnel	10,820	5,318	5,318
Fringe benefits	7,361	3,420	3,420
Printing, marketing & contractual	160,000	157,060	157,060
Other direct expenses	435	2	2
Indirect costs	14,090	7,467	7,467
Contributed services	8,425	8,425	8,425
Total Operating Expenses	201,131	181,692	181,692
Non-operating Revenues (Expenses):			
Contributed services revenues	47,198	54,800	54,800
Contributed services expenses	(47,198)	(54,800)	(54,800)
Total Non-operating Revenues (Expenses)	-	-	-
Tasks:			
Regional Clean Air Program	248,329	236,492	236,492
Total Tasks	\$ 248,329	\$ 236,492	\$ 236,492

NOTES:

1. State grants and contracts consist of the following:
 - a. ODOT agreement for July 1, 2021 through June 30, 2022 for \$159,006 in ODOT/CMAQ reimbursed to OKI at a participation rate of 100 percent of Ohio's 82.5123% share of the Clean Air program. ODOT provided toll revenue credits in lieu of match.
 - b. KYTC funding agreement July 1, 2021 through June 30, 2022 for \$33,700 in KYTC/SNK. Expenses reimbursed to OKI at a participation rate of 17.4877 percent of FY2022 expenses, matched with contributed services. A minimum 20% match was required and exceeded.
2. As of June 30, 2022, 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 2022 SURFACE TRANSPORTATION PROGRAM (STP)
JUNE 30, 2022

	Budget	Current Year Revenue and Expenditures	Cumulative Revenues and Expenditures as of June 30, 2022
Operating Revenues:			
Federal and state grants			
Ohio: ODOT (STBG)	\$ 609,841	\$ 565,016	\$ 565,016
Kentucky: KYTC (SNK)	103,400	95,800	95,800
Indiana: INDOT (STBG)	25,000	25,000	25,000
County matching funds	29,850	29,729	29,729
Local contracts	2,250	474	474
Total Operating Revenues	770,341	716,019	716,019
Operating Expenses:			
Direct expenses			
Personnel	253,690	231,814	231,814
Fringe benefits	172,596	149,080	149,080
Travel, subsistence & professional	13,265	8,595	8,595
Other direct expenses	431	1,058	1,058
Indirect costs	330,359	325,472	325,472
Total Operating Expenses	770,341	716,019	716,019
Tasks:			
Long range planning land use	674,760	673,035	673,035
FIAM implementation	64,331	11,731	11,731
INDOT	31,250	31,253	31,253
Total Tasks	\$ 770,341	\$ 716,019	\$ 716,019

NOTES:

1. The grant period for the Land Use, FIAM and INDOT Surface Transportation Program agreements are July 1, 2021 through June 30, 2022.
2. FHWA/ODOT STBG/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 STBG/SNK funds from ODOT and KYTC. ODOT's 82.5123 percent was funded at 100 percent STP utilizing toll revenue credits for match and KYTC's 17.4877 percent was funded at 80 percent SNK funds with 20 percent match from county and local funds.
4. The INDOT task was funded with 80 percent federal STBG funds matched 20 percent from county and local funds.
5. As of June 30, 2022, 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 2022 RIDESHARE
JUNE 30, 2022

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2022</u>
Operating Revenues:			
Federal and state grants			
Ohio: ODOT (CMAQ)	\$ 167,501	\$ 77,758	\$ 77,758
Kentucky: KYTC (SNK)	35,500	13,184	13,184
County matching funds	-	3,296	3,296
Contributed services	8,875	-	-
	<u>211,876</u>	<u>94,238</u>	<u>94,238</u>
Total Operating Revenues			
Operating Expenses:			
Direct expenses			
Personnel	18,442	10,004	10,004
Fringe benefits	12,547	6,433	6,433
Travel, subsistence & professional	247	-	-
Printing, marketing & contractual	147,500	63,755	63,755
Other direct expenses	250	1	1
Indirect costs	24,015	14,045	14,045
Contributed services	8,875	-	-
	<u>211,876</u>	<u>94,238</u>	<u>94,238</u>
Total Operating Expenses			
Tasks:			
RideShare	211,876	94,238	94,238
	<u>211,876</u>	<u>94,238</u>	<u>94,238</u>
Total Tasks			
	<u>\$ 211,876</u>	<u>\$ 94,238</u>	<u>\$ 94,238</u>

NOTES:

1. State grants and contracts consist of the following:
 - a. ODOT agreement for the period July 1, 2021 through June 30, 2022 for \$167,501 in ODOT/CMAQ reimbursed to OKI at a participation rate of 100 percent of Ohio's 82.5123% share of the RideShare program.
 - b. KYTC agreement for the period July 1, 2021 through June 30, 2022 for \$35,500 in KYTC/SNK, reimbursed to OKI at a participation rate of 17.4877 percent of the FY2022 RideShare program and matched with contributed services. A minimum 20% match was required and met. The budget included contributed services match from the outreach campaign. Due to COVID spring travel was restricted and the outreach campaign was not run. Since no contributed services were generated the match was fulfilled with local county funds.
2. As of June 30, 2022, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FTA
FY 2017 FTA 5310 TRANSIT PLANNING ADMINISTRATION PROGRAM
JUNE 30, 2022

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2021</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2022</u>
Operating Revenues:				
Federal and state grants				
Federal FTA	\$ 408,335	\$ 323,869	\$ 84,466	\$ 408,335
Total Operating Revenues	<u>408,335</u>	<u>323,869</u>	<u>84,466</u>	<u>408,335</u>
Operating Expenses:				
Direct expenses				
Personnel	69,969	85,527	27,272	112,799
Fringe benefits	51,071	54,976	18,554	73,530
Travel, subsistence & professional	200	576	-	576
Printing, marketing & contractual	200,000	57,733	3,109	60,842
Other direct expenses	100	5,350	17	5,367
Indirect costs	<u>86,995</u>	<u>119,707</u>	<u>35,514</u>	<u>155,221</u>
Total Operating Expenses	<u>408,335</u>	<u>323,869</u>	<u>84,466</u>	<u>408,335</u>
Tasks:				
FTA - 5310 transit planning administrative activities	<u>408,335</u>	<u>323,869</u>	<u>84,466</u>	<u>408,335</u>
Total Tasks	<u>\$ 408,335</u>	<u>\$ 323,869</u>	<u>\$ 84,466</u>	<u>\$ 408,335</u>

NOTES:

- The original FTA 5310 transit planning grant (2017-005-01) began February 1, 2017. An amendment to this grant (2017-005-04) to add additional funding began June 1, 2019.
- 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.
- 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.
- As of June 30, 2022, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
OEPA
FY 2022 OEPA STATE BIENNIUM WATER
JUNE 30, 2022

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2022</u>
Operating Revenues:			
Federal and state grants			
Ohio: OEPA (EPA Funds)	\$ 75,000	\$ 75,000	\$ 75,000
County matching funds	-	7	7
	<u>75,000</u>	<u>75,007</u>	<u>75,007</u>
Operating Expenses:			
Direct expenses			
Personnel	24,937	24,502	24,502
Fringe benefits	16,966	15,757	15,757
Travel, subsistence & professional	200	265	265
Other direct expenses	424	82	82
Indirect costs	<u>32,473</u>	<u>34,401</u>	<u>34,401</u>
	<u>75,000</u>	<u>75,007</u>	<u>75,007</u>
Tasks:			
General assembly	<u>75,000</u>	<u>75,007</u>	<u>75,007</u>
	<u>\$ 75,000</u>	<u>\$ 75,007</u>	<u>\$ 75,007</u>

NOTES:

1. The grant period under the OEPA FY2022 State Biennium Water contract is July 1, 2021 through June 30, 2022 (State of Ohio grant).
2. As of June 30, 2022, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
OEPA
FY 2022 OEPA 604B WATER QUALITY PLANNING
JUNE 30, 2022

	Budget	Current Year Revenue and Expenditures	Cumulative Revenues and Expenditures as of June 30, 2022
Operating Revenues:			
Federal and state grants			
Ohio: OEPA (EPA Funds)	\$ 51,657	\$ 51,657	\$ 51,657
County matching funds	-	3	3
	51,657	51,660	51,660
Total Operating Revenues	51,657	51,660	51,660
Operating Expenses:			
Direct expenses			
Personnel	17,186	16,915	16,915
Fringe benefits	11,692	10,878	10,878
Travel, subsistence & professional	400	36	36
Other direct expenses	-	82	82
Indirect costs	22,379	23,749	23,749
	51,657	51,660	51,660
Total Operating Expenses	51,657	51,660	51,660
Tasks:			
Program coordination	51,657	51,660	51,660
	51,657	51,660	51,660
Total Tasks	\$ 51,657	\$ 51,660	\$ 51,660

NOTES:

1. The grant period under the OEPA FY2022 State 604B Water Quality Planning contract is July 1, 2021 through June 30, 2022.
2. As of June 30, 2022, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
OKI
FY 2022 LOCAL WATER QUALITY PLANNING PROJECT
JUNE 30, 2022

	Budget	Current Year Revenue and Expenditures	Cumulative Revenues and Expenditures as of June 30, 2022
Operating Revenues:			
County matching funds	\$ 63,040	\$ 75,847	\$ 75,847
Total Operating Revenues	<u>63,040</u>	<u>75,847</u>	<u>75,847</u>
Operating Expenses:			
Direct expenses			
Personnel	20,624	24,176	24,176
Fringe benefits	14,032	15,547	15,547
Travel, subsistence & professional	1,080	1,924	1,924
Other direct expenses	447	257	257
Indirect costs	<u>26,857</u>	<u>33,943</u>	<u>33,943</u>
Total Operating Expenses	<u>63,040</u>	<u>75,847</u>	<u>75,847</u>
Tasks:			
Local water quality planning	<u>63,040</u>	<u>75,847</u>	<u>75,847</u>
Total Tasks	<u>\$ 63,040</u>	<u>\$ 75,847</u>	<u>\$ 75,847</u>

NOTES:

1. The project period for Local Water Quality Planning was July 1, 2021 through June 30, 2022.
2. Budget amounts were derived from the fiscal 2022 overall agency budget.
3. As of June 30, 2022, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
OKI
FY 2022 LOCAL REGIONAL PLANNING
JUNE 30, 2022

	Budget	Current Year Revenue and Expenditures	Cumulative Revenues and Expenditures as of June 30, 2022
Operating Revenues:			
County matching funds	\$ 58,133	\$ 66,546	\$ 66,546
Total Operating Revenues	58,133	66,546	66,546
Operating Expenses:			
Direct expenses			
Personnel	19,377	21,060	21,060
Fringe benefits	13,183	13,543	13,543
Travel, subsistence & professional	220	2,100	2,100
Other direct expenses	120	274	274
Indirect costs	25,233	29,569	29,569
Total Operating Expenses	58,133	66,546	66,546
Tasks:			
Local regional planning	58,133	66,546	66,546
Total Tasks	\$ 58,133	\$ 66,546	\$ 66,546

NOTES:

1. The project period for Local Regional Planning program was July 1, 2021 through June 30, 2022.
2. Budget amounts were derived from the fiscal 2022 overall agency budget.
3. As of June 30, 2022, no costs subject to audit have been questioned.

SCHEDULES OF CUMULATIVE REVENUES AND EXPENDITURES

PROGRAMS IN PROGRESS

FHWA TRANSPORTATION PLANNING PROGRAMS:

FY 2022 Transportation Planning 40

FTA TRANSIT PROGRAMS:

FY 2017 FTA 5310 Transit Planning Pass-Through 41

FY 2019 FTA 5310 Transit Planning Administration 42

FY 2019 FTA 5310 Transit Planning Pass-Through 43

FY 2021 FTA 5310 Transit Planning Pass-Through 44

FY 2022 FTA 5310 Transit Planning Pass-Through 45

FRA TRANSPORTATION PLANNING PROGRAMS:

FY 2021 FRA CRISI Pass-Through 46

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FHWA/ODOT/KYTC/INDOT
FY 2022 TRANSPORTATION PLANNING
JUNE 30, 2022

	Budget	Current Year Revenue and Expenditures	Cumulative Revenues and Expenditures as of June 30, 2022
Operating Revenues:			
Federal and state grants			
Ohio: ODOT (MPO-PL Funds)	\$ 2,331,269	\$ 2,229,534	\$ 2,229,534
Kentucky: KYTC (HPR-PL Funds)	516,900	381,304	381,304
Kentucky: KYTC (FTA Funds)	153,386	114,938	114,938
Indiana: INDOT (Trans PL Funds)	25,000	25,000	25,000
State matching funds Ohio	291,409	278,692	278,692
State matching funds Kentucky	31,650	23,718	23,718
County matching funds	430,955	384,841	384,841
Total Operating Revenues	3,780,569	3,438,027	3,438,027
Operating Expenses:			
Direct expenses			
Personnel	1,187,649	1,050,796	1,050,796
Fringe benefits	808,010	669,950	669,950
Travel, subsistence & professional	21,487	24,921	24,921
Printing, marketing & contractual	127,125	153,869	153,869
Other direct expenses	89,722	47,256	47,256
Indirect costs	1,546,576	1,491,235	1,491,235
Total Operating Expenses	3,780,569	3,438,027	3,438,027
Tasks:			
Short range planning	90,000	57,662	57,662
Transportation improvement program	187,000	188,578	188,578
Continuing planning - surveillance	1,835,699	1,776,862	1,776,862
KYTC District 6 UAV Flights	21,000	3,634	3,634
Transportation Plan	764,000	815,024	815,024
Transportation services	290,500	247,313	247,313
Regional Freight Plan Update	273,500	251,032	251,032
INDOT exclusive - Dearborn Co. Tran Planning	31,250	31,253	31,253
KYTC exclusive - transportation planning	196,620	25,563	25,563
UPWP administration	21,500	15,023	15,023
Transportation program reporting	33,000	11,474	11,474
Mobile source emissions planning	36,500	14,609	14,609
Total Tasks	\$ 3,780,569	\$ 3,438,027	\$ 3,438,027

NOTES:

- The grant period for FY 2022 MPO Transportation Planning is July 1, 2021 through December 31, 2022.
- 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 FY21 carryover revenues and appear on the FY2021 Transportation PL page in the current year column. Total KY PL for FY2022 was \$54,912 + \$381,304 = \$436,216 from the MPO planning contract. Total KY FTA for FY2022 was \$16,633 + \$114,938 = \$131,571. Total KY State for FY2022 was \$3,432 + \$23,718 = \$27,150. All within budget.
- As of June 30, 2022, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FTA
FY 2017 FTA 5310 TRANSIT PLANNING PASS-THROUGH PROGRAM
JUNE 30, 2022

	Budget	Cumulative Revenues and Expenditures as of June 30, 2021	Current Year Revenue and Expenditures	Cumulative Revenues and Expenditures as of June 30, 2022
Operating Revenues:				
Federal and state grants				
Federal FTA	\$ 505,026	\$ 467,642	\$ 13,382	\$ 481,024
County matching funds	-	1	-	1
Contributed services	126,653	116,907	3,346	120,253
Total Operating Revenues	<u>631,679</u>	<u>584,550</u>	<u>16,728</u>	<u>601,278</u>
Operating Expenses:				
Direct expenses				
Printing, marketing & contractual	505,026	467,643	13,382	481,025
Contributed services	126,653	116,907	3,346	120,253
Total Operating Expenses	<u>631,679</u>	<u>584,550</u>	<u>16,728</u>	<u>601,278</u>
Tasks:				
Clermont Senior Services - software, preventative maintenance	86,090	74,750	11,340	86,090
No. Ky Area Development District - mobility mgmt	229,050	229,050	-	229,050
Jewish Community Center - preventative maintenance	11,875	-	-	-
Episcopal Retirement Homes - preventative maint	6,200	211	-	211
Clermont Senior Services -equipment	60,000	52,011	4,854	56,865
Community First (Partners inPrime) - hardware	50,000	49,311	-	49,311
Jewish Community Center - equipment, preventative maintenance, and training	23,498	14,653	534	15,187
Cancer Justice Network - mobility mgmt	164,966	164,564	-	164,564
Total Tasks	<u>\$ 631,679</u>	<u>\$ 584,550</u>	<u>\$ 16,728</u>	<u>\$ 601,278</u>

NOTES:

1. The original FTA 5310 transit planning grant (2017-005-02) began June 30, 2017. An amendment to this grant (2017-005-03) to add additional funding began September 1, 2018.
2. The FTA 5310 Transit Planning grant pass through projects are funded at 80% for capital and planning 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 20% match.
4. As of June 30, 2022, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FTA
FY 2019 FTA 5310 TRANSIT PLANNING ADMINISTRATION PROGRAM
JUNE 30, 2022

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2022</u>
Operating Revenues:			
Federal and state grants			
Federal FTA	\$ 140,705	\$ 90,319	\$ 90,319
Total Operating Revenues	<u>140,705</u>	<u>90,319</u>	<u>90,319</u>
Operating Expenses:			
Direct expenses			
Personnel	56,092	28,229	28,229
Fringe benefits	28,857	17,138	17,138
Travel, subsistence & professional	300	4	4
Printing, marketing & contractual	-	2,167	2,167
Other direct expenses	223	371	371
Indirect costs	<u>55,233</u>	<u>42,410</u>	<u>42,410</u>
Total Operating Expenses	<u>140,705</u>	<u>90,319</u>	<u>90,319</u>
Tasks:			
FTA - 5310 transit planning administrative activities	<u>140,705</u>	<u>90,319</u>	<u>90,319</u>
Total Tasks	<u>\$ 140,705</u>	<u>\$ 90,319</u>	<u>\$ 90,319</u>

NOTES:

1. The FTA 5310 transit planning grant began June 12, 2019.
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, 2022, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FTA
FY 2019 FTA 5310 TRANSIT PLANNING PASS-THROUGH PROGRAM
JUNE 30, 2022

	<u>Budget</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2021</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2022</u>
Operating Revenues:				
Federal and state grants				
Federal FTA	\$ 987,241	\$ 753,127	\$ 27,932	\$ 781,059
Local Contracts	86,096	88,317	-	88,317
Contributed services	162,037	102,283	6,983	109,266
	<u>1,235,374</u>	<u>943,727</u>	<u>34,915</u>	<u>978,642</u>
Operating Expenses:				
Direct expenses				
Printing, marketing & contractual	1,073,337	841,444	27,932	869,376
Contributed services	162,037	102,283	6,983	109,266
	<u>1,235,374</u>	<u>943,727</u>	<u>34,915</u>	<u>978,642</u>
Tasks:				
Cincinnati Association of the Blind and Visually Impaired - mobility management	207,567	207,567	-	207,567
Cancer Justice Network - mobility management	200,673	173,817	26,856	200,673
Catch-A-Ride - software	39,550	40,550	-	40,550
No. Ky Area Development District - mobility mgmt	258,331	-	-	-
CASS - vehicles, equipment	144,516	137,215	-	137,215
Clermont Senior Services - vehicles, software	137,962	133,626	8,059	141,685
Maple Knoll - vehicles	140,350	137,447	-	137,447
Community First (Partners in Prime) - vehicles	106,425	113,505	-	113,505
	<u>\$ 1,235,374</u>	<u>\$ 943,727</u>	<u>\$ 34,915</u>	<u>\$ 978,642</u>

NOTES:

- The FTA 5310 transit planning grant began June 12, 2019.
- The FTA 5310 Transit Planning grant pass through projects are funded at 80% for capital and planning 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.
- Grant amounts for CASS, Clermont Senior Services, Maple Knolls, and Community First involve vehicle purchases. The grant amount differs from the contract amount because of fluctuation in vehicle pricing at the time of the purchase.
- Catch-A-Ride expenditures exceeded it's contracted budget by \$1,000. This amount was contributed services provided by the recipient.
- The recipient agency provides the required 20% match. Vehicle purchases require 20% cash match, all other projects are matched with contributed services
- As of June 30, 2022, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FTA
FY 2021 FTA 5310 TRANSIT PLANNING PASS-THROUGH PROGRAM
JUNE 30, 2022

	Budget	Cumulative Revenues and Expenditures as of June 30, 2021	Current Year Revenue and Expenditures	Cumulative Revenues and Expenditures as of June 30, 2022
Operating Revenues:				
Federal and state grants				
Federal FTA	\$ 1,155,734	\$ 154,939	\$ 449,071	\$ 604,010
Local Contracts	213,844	-	77,064	77,064
Contributed services	75,093	38,735	35,205	73,940
	<u>1,444,671</u>	<u>193,674</u>	<u>561,340</u>	<u>755,014</u>
Operating Expenses:				
Direct expenses				
Printing, marketing & contractual	1,369,578	154,939	526,135	681,074
Contributed services	75,093	38,735	35,205	73,940
	<u>1,444,671</u>	<u>193,674</u>	<u>561,340</u>	<u>755,014</u>
Tasks:				
Cincinnati Association of the Blind and Visually Impaired - mobility management	256,854	151,377	105,477	256,854
Cancer Justice Network - mobility management	112,843	42,297	70,546	112,843
Community Services of NKY - vehicles	154,437	-	93,909	93,909
BAWAC - vehicles	112,605	-	-	-
Clovernook - vehicle	54,678	-	-	-
Clermont Senior Services - vehicle, equipment	73,581	-	-	-
Stepping Stones - vehicles	211,777	-	-	-
Transit Alliance of Butler County - vehicle	72,256	-	72,377	72,377
Point Arc of NKY - vehicles	323,570	-	143,921	143,921
Warren County Community Services - vehicle	72,070	-	75,110	75,110
	<u>\$ 1,444,671</u>	<u>\$ 193,674</u>	<u>\$ 561,340</u>	<u>\$ 755,014</u>

NOTES:

- The FTA 5310 transit planning grant began June 12, 2019.
- The FTA 5310 Transit Planning grant pass through projects are funded at 80% for capital and planning 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.
- Grant amounts for Community Services of NKY, Transit Alliance of Butler County, Point Arc of NKY, Warren County Community Services involve vehicle purchases. The grant amount may differ from the contract amount because of fluctuation in vehicle pricing at the time of the purchase.
- The recipient agency provides the required 20% match. Vehicle purchases require 20% cash match, all other projects are matched with contributed services
- As of June 30, 2022, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES**

FTA

FY 2022 FTA 5310 TRANSIT PLANNING PASS-THROUGH (CRRSAA) PROGRAM

JUNE 30, 2022

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2022</u>
Operating Revenues:			
Federal and state grants			
Federal FTA - CRRSAA	<u>\$ 2,949,824</u>	<u>\$ 221,253</u>	<u>\$ 221,253</u>
Total Operating Revenues	<u>2,949,824</u>	<u>221,253</u>	<u>221,253</u>
Operating Expenses:			
Direct expenses			
Printing, marketing & contractual	<u>2,949,824</u>	<u>221,253</u>	<u>221,253</u>
Total Operating Expenses	<u>2,949,824</u>	<u>221,253</u>	<u>221,253</u>
Tasks:			
Cincinnati Association of the Blind and Visually Impaired - mobility management	280,830	125,269	125,269
Cancer Justice Network - mobility management	294,192	89,869	89,869
Clermont Senior Services - vehicles, equipment, software, maintenance	642,885	-	-
BAWAC - vehicles, operating assistance	350,223	-	-
Community First (Partners in Prime) - vehicles	217,795	-	-
Scheben - vehicles	279,991	-	-
Veterans of America- vehicle	43,509	-	-
Meals on Wheels - vehicles	133,506	-	-
Point Arc of NKY - vehicles	241,802	-	-
Lifetime Resources - equipment	65,091	-	-
No. Ky Area Development District - mobility mgmt	300,000	-	-
Transit Alliance of Butler County - mobility management	<u>100,000</u>	<u>6,115</u>	<u>6,115</u>
Total Tasks	<u>\$ 2,949,824</u>	<u>\$ 221,253</u>	<u>\$ 221,253</u>

NOTES:

- The FY2022 FTA 5310 Transit Planning Pass-Through (CRRSAA) program combines FTA 5310 transit planning grant 2021-057 and 2021-059.
- The FTA 5310 transit planning grant (2021-059-01) began June 14, 2021. An amendment to this grant (2021-059-02) to add additional funding began June 20, 2021. The FTA 5310 transit planning grant (2021-057-01) began November 12, 2021.
- The Coronavirus Response and Relief Supplemental Appropriation Act (CRRSAA) 2021 (passed December 2020) waived the 20% local match requirement for FTA Section 5310 funding awards of unobligated funds. The FTA 5310 Transit Planning grant pass through projects are funded at 100% for capital and planning 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.
- Grant amounts for Clermont Senior Services, BAWAC, Community First, Scheben, Veterans of America, Meals on Wheels, Point Arc of NKY involve vehicle purchases. The grant amount may differ from the contract amount because of fluctuation in vehicle pricing at the time of the purchase.
- As of June 30, 2022, no costs subject to audit have been questioned.

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF CUMULATIVE REVENUES AND EXPENDITURES
FRA
FY 2021 FRA CRISI PASS-THROUGH PROGRAM
JUNE 30, 2022

	<u>Budget</u>	<u>Current Year Revenue and Expenditures</u>	<u>Cumulative Revenues and Expenditures as of June 30, 2022</u>
Operating Revenues:			
Federal and state grants			
Federal FRA	\$ 1,235,500	\$ 589,015	\$ 589,015
Contributed services	<u>1,235,500</u>	<u>589,015</u>	<u>589,015</u>
Total Operating Revenues	<u>2,471,000</u>	<u>1,178,030</u>	<u>1,178,030</u>
Operating Expenses:			
Direct expenses			
Printing, marketing & contractual	1,235,500	589,015	589,015
Contributed services	<u>1,235,500</u>	<u>589,015</u>	<u>589,015</u>
Total Operating Expenses	<u>2,471,000</u>	<u>1,178,030</u>	<u>1,178,030</u>
Tasks:			
FRA CRISI - CBT	<u>2,471,000</u>	<u>1,178,030</u>	<u>1,178,030</u>
Total Tasks	<u><u>\$ 2,471,000</u></u>	<u><u>\$ 1,178,030</u></u>	<u><u>\$ 1,178,030</u></u>

NOTES:

1. The FRA CRISI CBT grant began March 1, 2021.
2. The FRA Consolidated Rail Infrastructure and Safety Improvements (CRISI) grant pass-through project is funded 50% by FRA.
3. The private funding partner provides the required 50% match.
4. This project will construct an overhead bi-directional conveyor system to facilitate safe and efficient movement of bulk materials.
5. As of June 30, 2022, no costs subject to audit have been questioned.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
HAMILTON COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Federal Grantor/ Pass-Through Grantor/ Program/Cluster Title	Assistance Listing Number	Direct Grant or Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Transportation				
<i>Direct Programs:</i>				
Federal Railroad Administration				
Consolidated Rail Infrastructure and Safety Improvements - FRA-CRISI Pass-Through CBT	20.325	69A36521402610CRSOH	\$ 589,015	\$ 589,015
<i>Total ALN #20.325</i>			<u>589,015</u>	<u>589,015</u>
Federal Transit Administration - Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities				
	20.513			
FTA 5310 Transit Planning Administration		OH-2017-005-04-03	\$ 3,109	\$ 84,466
FTA 5310 Transit Planning Administration		OH-2019-015-00	2,167	90,319
FTA 5310 Transit Planning Pass-Through		OH-2017-005-02-03	9,426	9,426
FTA 5310 Transit Planning Pass-Through		OH-2017-005-03	3,956	3,956
FTA 5310 Transit Planning Pass-Through		OH-2019-015-01	27,932	27,932
FTA 5310 Transit Planning Pass-Through		OH-2019-015-01-01	449,071	449,071
COVID-19 - FTA 5310 Transit Planning Pass-Through		OH-2021-059-00	215,138	215,138
COVID-19 - FTA 5310 Transit Planning Pass-Through		OH-2021-057-00	6,115	6,115
<i>Total ALN #20.513</i>			<u>716,914</u>	<u>886,423</u>
Total Direct Programs - U.S. Department of Transportation			<u>1,305,929</u>	<u>1,475,438</u>
<i>Pass Through Programs:</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction				
	20.205			
<i>Passed Through Ohio Department of Transportation (ODOT)</i>				
Clean Air - Ozone Awareness (CMAQ funds)		738338	0	142,967
Ride Share (CMAQ funds)		738337	0	77,758
Transportation Planning (MPO-PL funds)		736761	0	337,572
Transportation Planning (MPO-PL funds)		738303	0	2,229,534
Surface Transportation (STP funds)		738336	0	555,336
Surface Transportation (STP funds)		738335	0	9,680
<i>Total ALN #20.205 Passed through ODOT</i>			<u>0</u>	<u>3,352,847</u>
<i>Passed Through Kentucky Transportation Cabinet (KYTC)</i>				
Transportation Planning (HPR-PL funds)		2100001228	0	434,400
Transportation Planning (HPR-PL funds)		757144	0	1,816
Ride Share (SNK funds)		2100001581	0	13,184
Clean Air-Ozone Awareness (SNK funds)		2100001581	0	30,300
Surface Transportation (SNK funds)		2100001581	0	95,800
<i>Total ALN #20.205 Passed through KYTC</i>			<u>0</u>	<u>575,500</u>
<i>Passed Through Indiana Department of Transportation (INDOT)</i>				
Transportation Planning (PL funds)		A249-21-G210053	0	25,000
Surface Transportation (STP funds)		A249-21-G210053	0	25,000
<i>Total ALN #20.205 Passed through INDOT</i>			<u>0</u>	<u>50,000</u>
Total Highway Planning and Construction Cluster			<u>0</u>	<u>3,978,347</u>
<i>Passed Through Kentucky Transportation Cabinet (KYTC)</i>				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research -	20.505	KY-2021-0030-00		
Transportation Planning (FTA Funds)		KY-2020-001-03	0	131,571
<i>Total Pass Through Programs - U.S. Department of Transportation</i>			<u>0</u>	<u>4,109,918</u>
Total U.S. Department of Transportation			<u>1,305,929</u>	<u>5,585,356</u>
U.S. Environmental Protection Agency				
<i>Passed Through Ohio Environmental Protection Agency (OEPA)</i>				
Water Quality Management Planning - Water Quality Planning (EPA funds)	66.454	OKI-FD60420	0	51,657
Total U.S. Environmental Protection Agency			<u>0</u>	<u>51,657</u>
Total Expenditures of Federal Awards			<u>\$ 1,305,929</u>	<u>\$ 5,637,013</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
HAMILTON COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Ohio-Kentucky-Indiana Regional Council of Governments (OKI) under programs of the federal government for the year ended June 30, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of OKI, it is not intended to and does not present the financial position, changes in net position, or cash flows of OKI.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3: INDIRECT COST RATE

OKI has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance. The Schedule reflects the application of actual fringe benefits and indirect cost rates, subject to grant or program limitations.

NOTE 4: SUBRECIPIENTS

OKI passes certain federal awards received from the U.S. Department of Agriculture and the U.S. Department of Transportation to other not-for-profit agencies (subrecipients). As described in Note 2, OKI reports expenditures of federal awards to subrecipients on an accrual basis.

OKI has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE 5: MATCHING REQUIREMENTS

Certain federal programs require OKI to contribute non-federal funds (matching funds) to support the federally-funded programs. OKI has met its matching requirements. The Schedule does not include the expenditure of non-federal matching funds.

**INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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

The Honorable Keith Faber
Auditor
State of Ohio

We have audited, in accordance with the 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, the financial statements of the Ohio-Kentucky-Indiana Regional Council of Governments, Hamilton County, Ohio (OKI), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise OKI's basic financial statements and have issued our report thereon dated December 8, 2022, wherein we noted the financial impact of COVID-19, and the continuing emergency measures will impact subsequent periods of OKI.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered OKI's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of OKI's internal control. Accordingly, we do not express an opinion on the effectiveness of OKI's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of OKI's financial statements will not be prevented, or detected and corrected on a timely basis. *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.

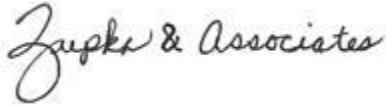
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether OKI's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of OKI's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering OKI's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Zupka & Associates
Certified Public Accountants

December 8, 2022

**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**

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

The Honorable Keith Faber
Auditor
State of Ohio

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Ohio-Kentucky-Indiana Regional Council of Governments, Hamilton County, Ohio's (OKI), compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on OKI's major federal program for the year ended June 30, 2022. OKI's major federal program is identified in the Summary of Auditor's Results Section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, OKI complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of OKI, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of OKI's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements to OKI's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on OKI's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about OKI's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding OKI's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of OKI's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of OKI's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

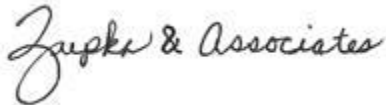
Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Zupka & Associates".

Zupka & Associates
Certified Public Accountants

December 8, 2022

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
HAMILTON COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2022**

1. SUMMARY OF AUDITOR'S RESULTS

2022(i)	Type of Financial Statement Opinion	Unmodified
2022(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2022(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2022(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2022(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2022(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2022(v)	Type of Major Programs' Compliance Opinions	Unmodified
2022(vi)	Are there any reportable findings under 2 CFR 200.516(a)?	No
2022(vii)	Major Programs (list): Highway Planning and Construction Cluster - ALN #20.205	
2022(viii)	Dollar Threshold: A/B Program	Type A: \$750,000 Type B: All Others
2022(ix)	Low Risk Auditee?	Yes

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

**OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
HAMILTON COUNTY, OHIO
SCHEDULE OF PRIOR AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

The prior audit report, as of June 30, 2021, included no findings or management letter recommendations.

OHIO AUDITOR OF STATE KEITH FABER



OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS

HAMILTON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 2/14/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov