

**AKRON METROPOLITAN AREA TRANSPORTATION STUDY
(AMATS)**

AUDIT REPORT

FOR THE YEAR JULY 1, 2000 THROUGH JUNE 30, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
Columbus, Ohio 43215
Telephone 614-466-4514
800-282-0370
Facsimile 614-728-7398
www.auditor.state.oh.us

The Honorable Mayor and Members of City Council
Akron Metropolitan Area Transportation Study
146 S. High Street, Room 86
Akron, Ohio 44308

We have reviewed the Independent Auditor's Report of the Akron Metropolitan Area Transportation Study, Summit County, prepared by James G. Zupka, CPA, Inc., for the audit period July 1, 2000 through June 30, 2001. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Akron Metropolitan Area Transportation Study is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

January 25, 2002

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AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
AUDIT REPORT
FOR THE YEAR JULY 1, 2000 THROUGH JUNE 30, 2001

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JAMES G. ZUPKA, C.P.A., INC.
Certified Public Accountants
5240 East 98th Street
Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

The Honorable Mayor and
Members of the City Council
Akron, Ohio

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of the Akron Metropolitan Area Transportation Study (AMATS) as of and for the year ended June 30, 2001 as listed in the Table of Contents. These financial statements are the responsibility of the AMATS management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As discussed in Note 1, the financial statements of the Department of the Akron Metropolitan Area Transportation Study (AMATS) of the City of Akron, Ohio, are intended to present the financial position and results of operations of the special revenue fund type of only that portion of the financial reporting entity of the City that is attributable to the transactions of the Department.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Akron Metropolitan Area Transportation Study as of June 30, 2001, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated November 2, 2001 on our consideration of the Akron Metropolitan Area Transportation Study's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements of the Akron Metropolitan Area Transportation Study taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The supplemental data on pages 14 through 18 (as listed in the Table of Contents) are presented for additional analysis and are not a required part of the financial statements of the Akron Metropolitan Area Transportation Study. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

November 2, 2001

James G. Zupka
Certified Public Accountant

AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 2001

	<u>Governmental</u> <u>Fund Types</u>	<u>Account Groups</u>	<u>Totals</u>
	Special Revenue	General Fixed Assets	Memorandum Only
<u>ASSETS</u>			
Cash in Trust - Summit County	\$ 160,049	\$ 0	\$ 160,049
Grants Receivable, No Allowance			
Considered Necessary	145,086	0	145,086
Prepaid Postage	993	0	993
Federally Funded Furniture and Equipment, Net of Accumulated Depreciation of \$10,170	0	4,161	4,161
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	\$ 306,128	\$ 4,161	\$ 310,289
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND FUND BALANCE</u>			
Accounts Payable	\$ 34,142	\$ 0	\$ 34,142
Accounts Payable - City of Akron	127,090	0	127,090
Accrued Payroll	21,581	0	21,581
	<hr/>	<hr/>	<hr/>
Total Liabilities	182,813	0	182,813
	<hr/>	<hr/>	<hr/>
<u>EQUITY AND OTHER CREDITS</u>			
Investment in General Fixed Assets	\$ 0	\$ 4,161	\$ 4,161
	<hr/>	<hr/>	<hr/>
Total Equity and Other Credits	0	4,161	4,161
	<hr/>	<hr/>	<hr/>
<u>FUND BALANCE</u>			
Designated, City of Akron	0	0	0
Designated, Local Contributors	123,315	0	123,315
	<hr/>	<hr/>	<hr/>
Total Fund Balance	123,315	0	123,315
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	\$ 306,128	\$ 4,161	\$ 310,289
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2001

	Governmental Fund Types Special Revenue	Total
<u>REVENUES</u>		
Grantor Agency	\$ 744,847	\$ 744,847
Local Funds	195,393	195,393
Total Revenues	940,240	940,240
<u>EXPENDITURES</u>		
Payroll	460,834	460,834
Direct Expenses	73,594	73,594
Indirect Expenses:		
Fringe Benefits	249,772	249,772
Other Costs	118,894	118,894
Total Indirect Expenses	368,666	368,666
Subtotal Expenditures	903,094	903,094
Local Other Expense	100,336	100,336
Total Expenditures	1,003,430	1,003,430
Excess of Revenues Over (Under) Expenditures	(63,190)	(63,190)
Fund Balances, July 1, 2000, Restated	186,505	186,505
Fund Balances, June 30, 2001	\$ 123,315	\$ 123,315

The notes to the financial statements are an integral part of these statements.

AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 1: **ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

Organization

The Akron Metropolitan Area Transportation Study (AMATS) is an association of various local political subdivisions in the Akron area whose purpose is to develop and implement a comprehensive and continuing transportation plan for Summit, Portage and parts of Wayne County. The operations of AMATS are financed primarily by federal and state grants and local matching contributions.

AMATS is staffed by employees of the City of Akron Department of Planning and Urban Development and support functions are performed by various departments of the City. The City also makes all disbursements on behalf of AMATS and is reimbursed by the AMATS local share and grant funds. Most of AMATS grant funds are deposited in a trust fund with Summit County, while some funds are deposited directly with the City of Akron.

Method of Accounting

Revenues are recognized as earned from grant agencies when the related expenditures are recognized. Direct costs are billed to grantor agencies at actual cost; indirect costs are billed at a preapproved rate and an adjustment is made annually for differences between amount billed and indirect costs incurred in the subsequent period. Local revenue funds are recognized as revenue in the period in which they are assessed. The recognition of local revenue funds received which relate to assessments for subsequent years is deferred. Employees of AMATS are paid by the City of Akron. Wages and other employee benefits such as public employees retirement system, unpaid vacation, sick pay, other compensated absences and other employee benefits are paid through the City of Akron system.

Furniture and Equipment

Furniture and equipment are purchased principally with local funds and are stated at cost. Depreciation is recorded on the straight line basis and is an expenditure of local funds except for depreciation on certain assets acquired with grant funds, which is allocated to all grants. AMATS maintains a capitalization threshold of one thousand dollars. It is the policy of AMATS to write off furniture and equipment when it is fully depreciated. Lists are kept on fully depreciated assets. Vehicles are titled in the name of the City of Akron. Depreciation expense for the year ended June 30, 2001 was \$2,277.

AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001
(CONTINUED)

NOTE 1: **ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Budgetary

The budgetary process prescribed by provisions of the United State and Ohio Department of Transportation entails the preparation of budgetary documents within an established timetable.

NOTE 2: **RESTATEMENT OF FUND BALANCES**

The accounting policies and financial reporting practices of the Agency followed during the preparation of the accompanying financial statements conform to the generally accepted accounting principles as applicable to governmental units. Accordingly, the accompanying financial statements are prepared on the modified accrual basis, and restated the beginning fund balance by \$6,438 because of change in fund classification.

NOTE 3: **RETIREMENT PLAN**

All employees of AMATS participate in the PERS of Ohio, a cost-sharing, multiple employer defined benefit pension plan. The PERS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Public Employees Retirement System of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the PERS of Ohio. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for employees is 8.5%. The 2000 employer rate for local government employer units was 13.55% of covered payroll, 8.44% to fund the pension benefit obligation and 5.11% to fund health care. The contribution requirements of plan members and AMATS are established and may be amended by the Public Employees Retirement Board. AMATS' contributions to the PERS of Ohio (for pension obligations only) for the years ending June 30, 2001, 2000, and 1999 were \$66,018, \$71,691, and \$71,341, respectively, which were equal to the required contributions for each year.

AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001
(CONTINUED)

NOTE 4: **LEASE OBLIGATION**

AMATS leases its facilities from the City of Akron. The old lease required monthly lease payments commencing April 1, 1997 of \$6,480. Effective January 1, 2000, the lease was reduced to \$3,167 per month or \$38,000 per year. The lease was reduced because the cost of remodeling the suite had been recovered. Lease expense for the year ended June 30, 2001 was approximately \$39,280.

NOTE 5: **ECONOMIC DEPENDENCY**

AMATS receives 76% of its revenue from grants from the federal government, 21% of its revenue from the state and local governments in Summit and Portage County, and 3% of its revenue from the Metro Regional Transit Authority.

NOTE 6: **CASH**

The City of Akron's Director of Finance serves as fiscal agent for AMATS and the investment of City funds, including AMATS' funds, is determined by the City of Akron's Treasurer. By law, control over investments is handled by the City Treasurer.

AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2001

FEDERAL GRANTOR PASS-THROUGH GRANTOR/ PROGRAM TITLE	Federal CFDA Number	Pass- Through Entity Number	Receipts	Disbursements
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<u>Passed-Through Federal Highway Administration</u>				
Highway Research Planning and Construction	20.205	9215	\$ 612,161	\$ 612,161
Surface Transportation Program - Rideshare	20.205	9215	91,981	91,981
Total Federal Highway Administration			704,142	704,142
<u>Passed-Through Federal Transit Administration</u>				
Federal Transit Administration Section 5313	20.505	9215	11,050	11,050
METRO Technical Studies Grant	20.505	674.83	12,370	12,370
METRO Technical Studies Grant	20.505	674.93	17,284	17,284
Total Federal Transit Administration			40,704	40,704
Total U.S. Department of Transportation			\$ 744,846	\$ 744,846

AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2001

NOTE 1: **GENERAL**

The accompanying Schedule of Expenditures of Federal Awards of the Akron Metropolitan Area Transportation Study (AMATS) presents the activity of all federal financial assistance programs of AMATS. AMATS' reporting entity is defined in Note 1 to AMATS' general purpose financial statements. Federal financial assistance received directly from federal agencies as well as financial assistance passed through other government agencies are included on this schedule.

NOTE 2: **BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented on the accrual basis of accounting and has been reconciled to the program's federal financial reports. The following is a reconciliation by grant from the cash basis to the accrual basis at June 30, 2001.

	<u>Receipt Recognized</u>	<u>Direct Program Expenditures</u>
<u>Department of Transportation</u>		
Highway Research Planning and Construction		
Cash Basis	\$ 494,000	\$ 494,000
Accrual Adjustment	118,161	118,161
Highway Research Planning and Construction-Accrual Basis	<u>\$ 612,161</u>	<u>\$ 612,161</u>
<u>Surface Transportation Program - Rideshare</u>		
Cash Basis	\$ 81,566	\$ 81,566
Accrual Adjustment	10,415	10,415
Surface Transportation Program - Rideshare - Accrual Basis	<u>\$ 91,981</u>	<u>\$ 91,981</u>
<u>Federal Transit Administration - Section 5313</u>		
Cash Basis	\$ 9,352	\$ 9,352
Accrual Adjustment	1,698	1,698
Federal Transit Administration-Section 5313 - Accrual Basis	<u>\$ 11,050</u>	<u>\$ 11,050</u>
<u>METRO Technical Studies</u>		
Cash Basis	\$ 29,614	\$ 29,614
Accrual Adjustment	40	40
METRO Technical Studies - Accrual Basis	<u>\$ 29,654</u>	<u>\$ 29,654</u>

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Certified Public Accountants
5240 East 98th Street
Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

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

The Honorable Mayor and
Members of the City Council
Akron, Ohio

We have audited the financial statements of the Akron Metropolitan Area Transportation Study (AMATS), as of and for the year ended June 30, 2001, and have issued our report thereon dated November 2, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

This report is intended solely for the information and use of the City's internal audit division, management, others within the Organization, City Council, federal awarding agencies and pass-through entities, and Ohio Department of Transportation and is not intended to be and should not be used by anyone other than these specified parties.

November 2, 2001

James G. Zupka
Certified Public Accountant

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

To the Honorable Mayor and
Members of the City Council
Akron, Ohio

Compliance

We have audited the compliance of the Akron Metropolitan Area Transportation Study (AMATS), with the types of compliance requirements described in the U.S. Office of Management and Budget Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2001. The Akron Metropolitan Area Transportation Study's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Akron Metropolitan Area Transportation's Study's management. Our responsibility is to express an opinion on the Akron Metropolitan Area Transportation Study's compliance based on our audit.

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

In our opinion, the Akron Metropolitan Area Transportation Study complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2001. The results of our auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

Internal Control Over Compliance

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

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

This report is intended solely for the information and use of the City's internal audit division, management, others within the Organization, City Council, federal awarding agencies and pass-through entities, and Ohio Department of Transportation and is not intended to be and should not be used by anyone other than these specified parties.

November 2, 2001

James G. Zupka
Certified Public Accountant

**AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2001**

FUNDING SOURCES

	<u>Budget</u>	<u>Total</u>	Federal	Federal	METRO	Contract	METRO	FHWA/ODOT
			USDOT/ODOT Contract #555073	Transport. Admin. O.D.O.T. #540988	Contract #674.83	Contract #674.93	Rideshare #555066	Local Funds
REVENUES		\$ 940,240	\$ 612,162	\$ 11,050	\$ 12,370	\$ 17,284	\$ 91,981	\$ 195,393
EXPENDITURES BY PROJECT:								
Short Range Planning (USDOT/ODOT/Local)	240,000	180,143	144,115	0	0	0	0	36,028
Short Range Planning (FTA/Local #540988/P.O. #090450)	13,861	13,813	0	11,050	0	0	0	2,763
Transportation Improvement Program (USDOT/ODOT/Local)	145,000	142,043	113,634	0	0	0	0	28,409
Continuing Planning-Surveillance (USDOT/ODOT/Local)	160,000	132,174	105,740	0	0	0	0	26,434
Continuing Planning - Review & Reappraisal (USDOT/ODOT/Local)	280,000	207,990	166,392	0	0	0	0	41,598
Service (USDOT/ODOT/Local)	70,000	55,756	44,605	0	0	0	0	11,151
Rideshare (STP/Local)	107,824	91,981	0	0	0	0	91,981	0
Transit Exclusive (FTA/Metro)	12,397	12,370	0	0	12,370	0	0	0
Transit Exclusive (FTA/Metro)	20,400	17,284	0	0	0	17,284	0	0
AMATS Local Other (Local/Other)	3,000	2,445	0	0	0	0	0	2,445
Agency Report (USDOT/ODOT/Local)	59,528	47,095	37,676	0	0	0	0	9,419
Subtotal Expenditures	<u>1,112,010</u>	<u>903,094</u>	<u>612,162</u>	<u>11,050</u>	<u>12,370</u>	<u>17,284</u>	<u>91,981</u>	<u>158,247</u>
Local Other		100,336	0	0	0	0	0	100,336
Total Expenditure Before Direct Depreciation		1,003,430	612,162	11,050	12,370	0	91,981	258,583
Depreciation on Assets Acquired with Local Funds		2,277	0	0	0	0	0	2,277
TOTAL EXPENDITURES		<u>\$1,005,707</u>	<u>\$ 612,162</u>	<u>\$ 11,050</u>	<u>\$ 12,370</u>	<u>\$ 0</u>	<u>\$ 91,981</u>	<u>\$ 260,860</u>
Excess of Revenue Over Expenditures		<u>\$ (65,467)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (65,467)</u>
Fund Balance, Beginning of Year		<u>\$ 192,943</u>						
Fund Balance, End of Year		<u>\$ 127,476</u>						

**AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
SCHEDULE OF REVENUES AND EXPENDITURES BY CONTRACT
FOR THE YEAR ENDED JUNE 30, 2001**

	TOTAL	USDOT/ODOT Contract #555073	FTA/LOCAL Contract #540988 PO#090450	METRO Contract #674.83	METRO Contract #674.93	FHWA/ODOT Rideshare #555066	LOCAL OTHER
REVENUES							
Grantor Agency	\$ 744,846	\$ 612,161	\$ 11,050	\$ 12,370	\$ 17,284	\$ 91,981	\$ 0
Local Funds	195,393	153,040	2,763	0	0	0	39,590
TOTAL REVENUES	940,239	765,201	13,813	12,370	17,284	91,981	39,590
EXPENDITURES							
Payroll	460,834	403,076	7,457	6,859	9,030	33,055	1,357
Direct Expenses	73,594	39,665	390	25	1,029	32,482	3
Indirect Expenses:							
Fringe Benefits	249,772	218,467	4,042	3,717	4,895	17,916	735
Other Costs	118,894	103,993	1,924	1,769	2,330	8,528	350
Total Indirect Expenses	368,666	322,460	5,966	5,486	7,225	26,444	1,085
Subtotal Expenditures	903,094	765,201	13,813	12,370	17,284	91,981	2,445
Local Other Expense	100,336	0	0	0	0	0	100,336
Total Expenditures Before Direct Depreciation	1,003,430	765,201	13,813	12,370	17,284	91,981	102,781
Direct Depreciation on Assets Acquired with Local Funds	2,277	0	0	0	0	0	2,277
TOTAL EXPENDITURES	\$ 1,005,707	\$ 765,201	\$ 13,813	\$ 12,370	\$ 17,284	\$ 91,981	\$ 105,058
Excess of Revenues Over (Under Expenditures)	\$ (65,468)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (65,468)

AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
SCHEDULE OF PAYROLL AND OTHER EXPENSES BY PROJECT
FOR THE YEAR ENDED JUNE 30, 2001

<u>Project:</u>	<u>Direct Payroll</u>	<u>Fringe Benefits Based on Direct Payroll</u>	<u>Other Indirect Expenses</u>	<u>Direct Expenses</u>	<u>Total Expenditures</u>
Short Range Planning (USDOT/ODOT/Local)	\$ 97,727	\$ 52,968	\$ 25,214	\$ 4,234	\$ 180,143
Short Range Planning (FTA/Local#540988/ P.O. #090450)	7,457	4,042	1,924	390	13,813
Transportation Improvement Program (USDOT/ODOT/Local)	72,352	39,214	18,667	11,810	142,043
Continuing Planning-Surveillance (USDOT/ODOT/Local)	71,668	38,845	18,490	3,171	132,174
Continuing Planning-Review & Reappraisal (USDOT/ODOT/Local)	113,749	61,651	29,347	3,243	207,990
Service (USDOT/ODOT/Local)	30,843	16,717	7,957	239	55,756
Rideshare (STP/Local)	33,055	17,916	8,528	32,482	91,981
Transit Exclusive (FTA/Metro)	6,859	3,717	1,769	25	12,370
Transit Exclusive (FTA/Metro)	9,030	4,895	2,330	1,029	17,284
AMATS Local Other (Local/Other)	1,357	735	350	3	2,445
Agency Report (USDDOT/ODOT/Local)	16,737	9,072	4,318	16,968	47,095
Total	<u>\$ 460,834</u>	<u>\$ 249,772</u>	<u>\$ 118,894</u>	<u>\$ 73,594</u>	<u>\$ 903,094</u>

AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
 SCHEDULE OF FRINGE BENEFITS AND COMPUTATION OF FRINGE BENEFIT RATE
 FOR THE YEAR ENDED JUNE 30, 2001

<u>Fringe Benefits</u>	
Dental Insurance	\$ 17,400
Life Insurance	4,350
Medical Insurance	62,350
Public Employees Retirement System	66,018
Workers' Compensation	16,886
Medicare Insurance	4,980
Sick Leave	12,761
Holiday Pay	30,226
Vacation Pay	38,186
Leave Purchase	7,350
Longevity Pay	10,057
Retirement Pay Out	37,170
	<u>\$ 307,734</u>
	=====

The fringe benefit allocation rate for the year ended June 30, 2001 is as follows:

Fringe Benefits	\$ 307,734
	=====
Direct Payroll	\$ 460,834
Indirect Payroll	35,431
	<u>\$ 496,264</u>
	=====
Rate	62.010%
	=====

AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
SCHEDULE OF INDIRECT COSTS AND COMPUTATION OF INDIRECT COST RATES
FOR THE YEAR ENDED JUNE 30, 2001

<u>Indirect Costs</u>	
Indirect Payroll	\$ 35,431
Fringes	307,734
Rent	39,280
Duplication and Printing	6,989
Telephone	3,097
Auditing and Special Contracts	6,529
Office Supplies	17,191
Travel	254
Depreciation and Equipment Purchase	7,396
Motor Vehicles	322
Maintenance Contracts	630
Subscriptions (+Dues and Membership)	4,807
Data Processing	17,640
Special Services	47
Electric	4,609
Education	708
Advertising	525
	<hr/>
	453,189
Total Indirect Costs (including Fringe Benefits)	453,189
Direct Payroll	460,834
	<hr/>
Indirect Cost and Fringe Benefit Allocation Rate	98.341%
Direct Payroll	460,834
Fringe Benefit Allocation Rate	62.010%
Fringe Benefits Applied to Direct Payroll	285,763
	<hr/>
Total Indirect Costs Including Fringe Benefits	453,189
Less: Fringe Benefits Applied to Direct Payroll	(285,763)
	<hr/>
Indirect Costs	167,426
Indirect Costs	167,426
Direct Payroll	460,834
	<hr/>
Indirect Cost Allocation Rate	36.331%
Add, Fringe Benefit Allocation Rate	62.010%
	<hr/>
Indirect Cost and Fringe Benefit Allocation Rate	98.341%

AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
STATUS OF PRIOR CITATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2001

The prior audit report as of June 30, 2000 included no citations and no recommendations to management.

AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 OMB CIRCULAR A-133 & .505
 JUNE 30, 2001

1. **SUMMARY OF AUDITOR'S RESULTS**

2000(i)	Type of Financial Statement Opinion	Unqualified
2000(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
2000(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
2000(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
2000(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
2000(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
2000(v)	Type of Major Programs' Compliance Opinion	Unqualified
2000(vi)	Are there any reportable findings under .510?	No
2000(vii)	Major Programs (list):	Highway Research Planning & Construction
2000(viii)	Dollar Threshold: Type A\B Programs	Type A: \$300,000 or more Type B: All others less than \$300,000
2000(ix)	Low Risk Auditee?	Yes

AKRON METROPOLITAN AREA TRANSPORTATION STUDY (AMATS)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 & .505
(CONTINUED)
JUNE 30, 2001

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.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

AKRON METROPOLITAN AREA TRANSPORTATION STUDY

SUMMIT COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
FEBRUARY 5, 2002