



**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY  
CUYAHOGA COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED JUNE 30, 2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY  
CUYAHOGA COUNTY**

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## Report of Independent Accountants

Northeast Ohio Areawide Coordinating Agency  
Cuyahoga County  
1299 Superior Avenue  
Cleveland, Ohio 44114-3204

We have audited the accompanying general purpose financial statements of the Northeast Ohio Areawide Coordinating Agency, Cuyahoga County, Ohio, (NOACA) as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of NOACA's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Northeast Ohio Areawide Coordinating Agency, Cuyahoga County, Ohio, as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 20, 2001, on our consideration of NOACA'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 general purpose financial statements of NOACA taken as a whole. The combining financial statements for the Special Revenue Funds listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. The accompanying Schedule of Federal Awards Receipts and

Expenditures is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the fixed rate computation schedules as listed in the table of contents and therefore express no opinion thereon.

**Jim Petro**  
Auditor of State

February 20, 2001

NORTHEAST OHIO AREAWIDE COORDINATING AGENCY  
 CUYAHOGA COUNTY  
 COMBINED BALANCE SHEET  
 AS OF JUNE 30, 2000

	ACCOUNT GROUPS				TOTALS (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUND	GENERAL FIXED ASSET ACCOUNT GROUP	GENERAL L-T DEBT ACCOUNT GROUP	
<b>ASSETS</b>					
Cash & Cash Equivalents	\$ 1,567,841	\$ 163,617	\$ -	\$ -	\$ 1,731,458
Restricted Cash	414,915	-	-	-	414,915
Receivable Clearing Account	49,190	457,724	-	-	506,914
Interfund Receivable	386,737	-	-	-	386,737
Dues Receivable	9,873	-	-	-	9,873
General Fixed Assets in Service Building	-	-	562,895 3,345,000	-	562,895 3,345,000
On Deposit - Other	670	-	-	-	670
Lease Deposit	890	-	-	-	890
Prepaid	9,282	-	-	-	9,282
Amount to be provided - Capital Lease	-	-	-	2,815,918	2,815,918
Amount to be provided - Vacation	-	-	-	227,919	227,919
Amount to be provided - Sick	-	-	-	121,599	121,599
Amount to be provided in General Fund	-	-	-	414,915	414,915
<b>TOTAL ASSETS</b>	<b>\$ 2,439,398</b>	<b>\$ 621,341</b>	<b>\$ 3,907,895</b>	<b>\$ 3,580,351</b>	<b>\$ 10,548,985</b>
<b>LIABILITIES AND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts Payable - Trade	\$ 75,840	\$ 70,987	\$ -	\$ -	\$ 146,827
Accounts Payable - Misc. Emp.	(6,231)	-	-	-	(6,231)
Salaries Payable	81,855	-	-	-	81,855
Accrued S-T Vacation Payable	33,459	-	-	-	33,459
Accrued S-T Sick Payable	11,588	-	-	-	11,588
Interfund Payable	-	386,737	-	-	386,737
Deferred Revenue	26,019	163,617	-	-	189,636
Accrued Vacation Leave	-	-	-	227,919	227,919
Accrued Vacation Sick Leave	-	-	-	121,599	121,599
Capital Lease Payable	-	-	-	3,230,833	3,230,833
<b>TOTAL LIABILITIES</b>	<b>\$ 222,530</b>	<b>\$ 621,341</b>	<b>\$ -</b>	<b>\$ 3,580,351</b>	<b>\$ 4,424,222</b>
<b>EQUITY</b>					
Investment in General Fixed Assets From General Fund Revenues	\$ -	\$ -	\$ 3,907,895	\$ -	\$ 3,907,895
Designated Fund Balance	414,915	-	-	-	414,915
Undesignated Fund Balance	1,801,953	-	-	-	1,801,953
<b>TOTAL EQUITY</b>	<b>\$ 2,216,868</b>	<b>\$ -</b>	<b>\$ 3,907,895</b>	<b>\$ -</b>	<b>\$ 6,124,763</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 2,439,398</b>	<b>\$ 621,341</b>	<b>\$ 3,907,895</b>	<b>\$ 3,580,351</b>	<b>\$ 10,548,985</b>

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

NORTHEAST OHIO AREAWIDE COORDINATING AGENCY  
 CUYAHOGA COUNTY  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTALS (MEMORANDUM ONLY)
	-----	-----	-----
<b>REVENUES</b>			
Grantor Agency	\$ 91,860	\$ 3,110,347	\$ 3,202,207
Other	133,254	-	133,254
Membership Dues	46,988	549,650	596,638
Charges for Services	225,012	-	225,012
	-----	-----	-----
<b>TOTAL REVENUES</b>	<b>497,114</b>	<b>3,659,997</b>	<b>4,157,111</b>
	-----	-----	-----
<b>EXPENDITURES</b>			
Direct Salaries	57,379	1,180,991	1,238,370
Fringes	73,231	543,838	617,069
Indirect	145,565	1,624,947	1,770,512
Legislative Liaison	35,962	-	35,962
Legal Services	26,246	-	26,246
Telephone	231	7,305	7,536
Travel	9,240	27,104	36,344
Training	4,255	9,244	13,499
Supplies	533	5,211	5,744
Postage	295	905	1,200
Hardware/Software	3,904	18,682	22,586
Meeting Costs	3,126	4,419	7,545
Private Consultants	70,053	180,149	250,202
Outside Reproduction	42	28,108	28,150
Advertising/Meeting Ads	1,635	23,834	25,469
Maint & Repair	-	2,533	2,533
Publications	(70)	647	577
Memberships	-	2,080	2,080
Miscellaneous	1,029	-	1,029
Capital Outlay	79,514	-	79,514
	-----	-----	-----
<b>TOTAL EXPENDITURES</b>	<b>512,170</b>	<b>3,659,997</b>	<b>4,172,167</b>
	-----	-----	-----
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>(15,056)</b>	<b>-</b>	<b>(15,056)</b>
	-----	-----	-----
<b>FUND BALANCE July 1, 1999</b>	<b>2,231,924</b>	<b>-</b>	<b>2,231,924</b>
	-----	-----	-----
<b>FUND BALANCE June 30, 2000</b>	<b>\$ 2,216,868</b>	<b>\$ -</b>	<b>\$ 2,216,868</b>
	=====	=====	=====

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



**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY**  
**CUYAHOGA COUNTY**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. DESCRIPTION OF THE REPORTING ENTITY AND BASIS OF PRESENTATION**

The Northeast Ohio Areawide Coordinating Agency (NOACA) is a comprehensive planning and transportation agency formed for the purpose of coordinating and reviewing federal and state funded planning activities and proposals in northeast Ohio. NOACA was created under Section 307.14, Revised Code. Members of NOACA include the counties of Cuyahoga, Geauga, Lake, Lorain and Medina and is open to all cities, villages, and townships located in those counties. The Governing Board is made up of representatives, who hold public office, from the various member counties. There are approximately 37 voting representatives on the NOACA Board which fluctuates according to population.

Governmental accounting standards require disclosure of any organizations for which NOACA is financially accountable. NOACA's combined financial statements (General Purpose Financial Statements) consist of all funds, departments, commissions and boards that are not legally separate from NOACA. NOACA is financially accountable for an organization if NOACA appoints a voting majority of the organization's governing board and (1) NOACA is able to significantly influence the programs or services performed or provided by the organization; or (2) NOACA is legally entitled to or can otherwise access the organization's resources; NOACA is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or NOACA is obligated for the debt of the organization. The criteria for including entities and funds in NOACA's financial statements are in agreement with the Governmental Accounting Standards Board (GASB) Statement 14, Sec. 2100, Authoritative Status of Pronouncements. There are no other governments for which NOACA is financially accountable that require inclusion in this presentation.

The accounts of NOACA are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The various funds are summarized by type in the general purpose financial statements.

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY**  
**CUYAHOGA COUNTY**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2000**

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

A. **DESCRIPTION OF THE REPORTING ENTITY AND BASIS OF PRESENTATION**  
(Continued)

NOACA uses the following fund types and account groups:

**GOVERNMENTAL FUND TYPES:**

Governmental funds are those through which most governmental functions of NOACA are financed. The acquisition, use and balances of NOACA's expendable financial resources and the related current liabilities are accounted for through governmental funds. The following are NOACA's governmental fund types:

**General Fund.** The General Fund is the operating fund of NOACA and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to NOACA for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Special Revenue Funds.** Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**ACCOUNT GROUPS:**

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

**General Fixed Assets Account Group.** This account group is established to account for general fixed assets of NOACA.

**General Long-Term Obligations Account Group.** This account group is established to account for all long-term obligations of NOACA. NOACA's long-term debt at year-end consists of accrued vacation, accrued sick leave, and the capital lease obligation.

**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY**  
**CUYAHOGA COUNTY**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**B. BASIS OF ACCOUNTING**

The accompanying financial statements of NOACA are prepared in conformity with generally accepted accounting principles for local government units as prescribed in statements and interpretations issued by the Governmental Accounting Standards Board (GASB).

All financial transactions for the Governmental funds are reported on the modified accrual basis of accounting. Under this accounting method, revenues are recognized when they become susceptible to accrual, that is, when they are measurable and available to finance NOACA's operations. Revenues accrued at the end of the year consist of reimbursements from other governments for grant expenditures and membership dues received within sixty days after year-end. Governmental fund expenditures are accrued when the related fund liability is incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

**BUDGETARY AND ACCOUNTING CONTROL:** In May/June of each year, management submits an estimate of operating expenditures for the current calendar year to the NOACA Board for their approval. In addition, a fiscal year budget prepared by project is submitted to the Ohio Department of Transportation as a basis for NOACA's overall work program. NOACA is not subject to Ohio Revised Code budgetary requirements.

**CASH AND SHORT TERM INVESTMENTS:** Cash and short term investments consist of bank balances, investments in the State Treasurer's Investment Pool, and overnight sweep account.

**RESTRICTED CASH:**

NOACA is required to maintain a cash balance with Huntington Banks equal to 10% of the Bond proceeds related to the capital lease with the Cleveland Cuyahoga County Port Authority for the building located at 1299 Superior Avenue, Cleveland, Ohio. Also included is an amount designated for contingencies related to the renovation of the leased property.

The carrying amount of \$414,915 with Huntington Banks consists of \$327,308 for the 10% reserve requirement and \$87,607 for the contingencies related to the renovation costs.

This cash is therefore restricted and identified as such in the assets and equity sections of the balance sheet.

**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY**  
**CUYAHOGA COUNTY**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**B. BASIS OF ACCOUNTING** (Continued)

**FIXED ASSETS:** Fixed assets in service are stated on the basis of historical cost or, if contributed, at fair market value at the date received. Depreciation is not provided for in the General Fixed Asset Account Group. Interest incurred during construction is not capitalized on General Fixed Assets.

**ACCRUED VACATION AND SICK LEAVE:** NOACA records accumulated unpaid vacation and sick leave when earned by employees. For Governmental funds, the portion of the liability which is not currently due and payable is recorded in the General Long-Term Debt Account Group. For Governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded (in the account "Accrued S-T Vacation Payable" and "Accrued S-T Sick Payable") in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the General Long-Term Debt Account Group. Payments made more than sixty days after year end are generally considered not to have been paid with current available resources.

**FEDERAL AND STATE AGENCY GRANT FUNDS:** Project funds authorized under federal and state agency grants are requisitioned from such agencies either on an advance basis or for reimbursement of eligible costs incurred up to amounts contracted for under each grant. These funds are accounted for at the time eligible costs are incurred.

**LOCAL CONTRIBUTIONS:** Member units of government are assessed membership dues to generate local operating funds and to provide the local matching requirements of federal and state grants. A local matching contribution is required in most federal and state grants. The exact amount of each matching contribution will depend on the federal or state contribution level.

The membership dues are assessed in May or June for the current fiscal year and are accounted for at the time the dues are invoiced. The assessment is made on the basis of the relationship of population in each area as a percentage of the total population served by NOACA.

**INDIRECT COSTS:** To facilitate equitable distribution of common purpose costs benefiting more than one indirect cost objective, NOACA has negotiated an agency-wide indirect cost allocation plan with its cognizant federal agency, the Federal Highway Administration through the Ohio Department of Transportation (ODOT). Rates are based upon a percentage of direct wages and applicable fringe benefits to include sick time, holiday pay, vacation pay, personal days, employer and employee portion of retirement, workers compensation insurance, hospitalization and unemployment insurance. A fixed indirect cost rate is approved annually by ODOT for use during the fiscal year based upon the previous year's actual experience. Differences between the fixed and actual rate will be adjusted in the subsequent year. Negative expenditures may result.

**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY**  
**CUYAHOGA COUNTY**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2000**

**2. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (INCLUDING REPURCHASE AGREEMENTS)**

**CASH AND INVESTMENTS:**

NOACA maintains cash and cash equivalents at local depository institutions. These amounts are displayed on the balance sheet.

**LEGAL REQUIREMENTS:**

Ohio Revised Code requires the classification of deposits held by NOACA into three categories. Category 1 consists of "active" monies needed for immediate use by NOACA. Such monies must be maintained either as cash in NOACA treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" deposits, those monies not required for use within the current two-year period of designation of depositories. Inactive monies may be deposited or invested only as certificates of deposit maturing not later than the end of the period of designation of depositories.

Category 3 consists of "interim" deposits, 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 deposits may be invested or deposited in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;

**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY**  
**CUYAHOGA COUNTY**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2000**

**2. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (INCLUDING REPURCHASE AGREEMENTS)** (Continued)

**LEGAL REQUIREMENTS:** (Continued)

5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and
6. The State Treasurer's investment pool (STAR Ohio).

**DEPOSITS:**

As of June 30, 2000, the carrying amount of NOACA's deposits was \$138,553 and the bank balance was \$187,505. Of the bank balance \$100,000 was covered by the federal depository insurance or by collateral held by a qualified third party trustee in the name of NOACA and \$87,505 was uninsured and uncollateralized. Although the balance was covered by collateral held by third party trustees pursuant to Section 135.181, Revised Code, in collateral pools securing all public funds on deposit with specific depository institutions.

**INVESTMENTS:**

NOACA's investments are categorized to give an indication of the level of risk assumed by NOACA at fiscal year end. Category 1 includes investments that are insured or registered or for which the securities are held by NOACA. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in NOACA's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer or by its trust department but not in NOACA's name.

<u>Uncategorized:</u>	<u>Category 3</u>	<u>Carrying Value</u>	<u>Market Value</u>
Huntington Bank Money Market		\$ 414,915	\$ 414,915
STAR Ohio		1,350,553	1,350,553
FNMA	<u>\$242,352</u>	<u>242,352</u>	<u>242,352</u>
TOTAL	<u>\$242,352</u>	<u>\$2,007,820</u>	<u>\$2,007,820</u>

STAR Ohio and Huntington Bank Money Market are not classified by degree of credit risk since they are not evidenced by securities that exist in physical or book entry form. Interest revenue credited to the General Fund during 2000 amounted to \$118,573, which includes interest assigned from other funds.

**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY**  
**CUYAHOGA COUNTY**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2000**

**3. PUBLIC EMPLOYEES RETIREMENT SYSTEM**

**PENSION BENEFITS**

NOACA contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer public employee defined benefit pension plan. PERS provides retirement, disability, health care coverage and death benefits based on eligible service credit to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report. Interested parties may obtain a copy from PERS by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085.

The funding policy for the above plan is as follows:

The Ohio Revised Code provides statutory authority for employee and employer contributions. During fiscal year 2000, PERS employees contributed 8.5% of their salary to the plan and NOACA contributed 13.55% of covered payrolls to the plan. The contributions to PERS for the years ending June 30, 1998, 1999 and 2000 were \$471,980, \$463,044 and \$501,588 respectively, equal to 100% of the required contributions for each year.

**Other Post-employment Benefits (OPEB)**

The Public Employees Retirement System of Ohio (PERS) provides post-retirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available.

The health care coverage provided by the retirement system is considered an Other Post-employment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 1999 employer contribution rate was 13.55% of covered payroll for all employees; 4.2% was the portion that was used to fund health care for the year 1999.

Benefits are funded on a pay-as-you go basis. Other Post-employment Benefits are financed through employer contributions and investment earnings there on. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely.

Expenditures for other post-employment benefits during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future other post-employment benefits were \$9,870,285,641. The number of benefit recipients eligible for other post-employment benefits at December 31, 1999 was 118,062. NOACA's actual contributions for 1999, which were used to fund post-employment benefits, were \$21,067.

**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY**  
**CUYAHOGA COUNTY**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2000**

**4. CHANGE IN GENERAL FIXED ASSETS**

Changes in general fixed assets during the year ended June 30, 2000 were as follows:

	<u>July 1, 1999</u>	<u>Additions (Reductions)</u>	<u>June 30, 2000</u>
Furniture/Equipment	\$ 483,381	\$79,514	\$ 562,895
Building	<u>3,345,000</u>	<u>-0-</u>	<u>3,345,000</u>
 TOTAL	 <u>\$3,828,381</u>	 <u>\$79,514</u>	 <u>\$3,907,895</u>

**5. COMPENSATED ABSENCES**

In conformity with Government Accounting Standards Board (GASB) Statement No. 16, NOACA accrues all types of leave benefits as earned by its employees.

Employees of NOACA earn vacation leave, sick leave, and personal leave at various rates. Generally, employees accrue vacation leave at a rate of 3.7 hours every two weeks for the first five years of employment, up to a maximum rate of 7.4 hours every two weeks after 15 years of employment. Employees may accrue a maximum of four years vacation leave credit. Any amounts that exceed a four-year accrual are paid to the employee through the annual conversion program at 100 percent of the employees hourly rate. At termination or upon other separation from NOACA, employees are paid at their full rate for 100 percent of unused vacation leave.

**SICK LEAVE:** Sick leave for all full-time employees is accumulated at a rate of 4.6 hours every two weeks. Sick leave is cumulative. All employees must keep 240 hours (6 weeks) sick leave as a minimum balance to participate in the program. Between 240 and 960 hours, or 720 hours, employees may annually choose to cash in some or all of their sick time at one hour for every four, or 25 percent pay out at current salary levels. (E.g., if employees choose, they can cash in the full 720 hours, and will receive payment for 180 hours of work). If employees have a balance beyond 960 hours they will not lose it; it remains in their pool. At termination, retirement or death, employees may convert sick leave to cash at one hour for every four (25%) up to a maximum of 960 hours. (E.g., if you cash in the full 960 hours you will receive payment for 240 hours of work).

**PERSONAL LEAVE:** All full-time employees receive two personal leave days per fiscal year. The personal leave time of sixteen hours per fiscal year must be used by the end of the year or it is lost. Unused personal leave is not paid at termination and is not cumulative. Therefore, these benefits are not accrued, but rather recorded as an expenditure/expense when employees are paid for hours not worked due to personal time. Benefits are paid from the fund from which each person is paid.



**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY**  
**CUYAHOGA COUNTY**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2000**

**5. COMPENSATED ABSENCES** (Continued)

The change in accrued vacation and sick leave is itemized below:

	<u>July 1, 1999</u>	<u>Additions (Reductions)</u>	<u>June 30, 2000</u>
Vacation	\$229,840	\$31,538	\$261,378
Sick	<u>107,653</u>	<u>25,534</u>	<u>133,187</u>
Total Change in Accrual Leave	<u>\$337,493</u>	<u>\$57,072</u>	<u>\$394,565</u>

**6. INTERFUND RECEIVABLES/PAYABLES**

Individual fund interfund receivables and payables as of June 30, 2000, are as follows:

	<u>INTERFUND RECEIVABLES</u>	<u>INTERFUND PAYABLE</u>
General Fund	\$386,737	
Special Revenue Funds:		
FTA OH-03-0122	4	
FTA OH-03-0200	5,614	
OEPA 604(B)		\$ 26,545
Public Access to Monitored A.Q.		2,122
CAC MIS		428
OCPG- FHWA/FTA		307,661
Rideshare		22,954
Big Creek		19,547
CMAQ		5,348
State Funded WQ	250	
Reverse Commute		<u>8,000</u>
TOTAL	<u>\$392,605</u>	<u>\$392,605</u>

**7. RISK MANAGEMENT**

NOACA is exposed to various risks of loss related to theft, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. During fiscal year 2000 NOACA contracted with General Accident Insurance Company for property insurance. Public Officials Liability coverage is provided by Coregis Insurance Company with a \$1.0 million aggregate limit. Settled claims have not exceeded coverage for the past three years. There have been no significant reductions in insurance coverage from last year. Public Employee Dishonesty coverage is provided by the Fidelity and Deposit Insurance Company with \$500,000 limit per loss.

**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY**  
**CUYAHOGA COUNTY**

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2000**

**7. RISK MANAGEMENT** (Continued)

NOACA pays the Bureau of Worker's Compensation a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

NOACA provides health insurance to its full-time employees. Health insurance is provided through one of three plans: Kaiser, Cigna or Anthem Blue Cross/Blue Shield. Cigna, Kaiser and Anthem Blue Cross/Blue Shield claims are the responsibility of and paid for by the respective carriers.

**8. CAPITAL LEASE**

NOACA entered into a capital lease with the Cleveland-Cuyahoga County Port Authority (CCCPA) on March 1, 1998. The lease term is for a period of 20 years commencing on January 1, 1999, with an option to purchase the building at the completion of the lease on May 15, 2018, for \$1.00.

The lease provides that CCCPA will hold title to the building and leave it to NOACA under a financing lease structure. The bonds will be a series of bonds of the CCCPA Bond Fund Program. The bond fund is currently rated "BBB+" by Fitch Investor Service.

Assets under capital lease totaled \$3,345,000 at June 30, 2000. The following is a schedule of the future minimum lease payments under capital lease, together with the net present value of the minimum lease payments as of June 30, 2000.

<u>Year Ending</u>	<u>Building</u>
2001	\$287,785
2002	287,490
2003	285,946
2004	288,269
2005-2009	1,437,891
2010-2014	1,437,709
2015-2018	<u>1,113,706</u>
Total minimum lease payments	5,138,796
Less: amount representing interest	<u>1,907,961</u>
Present value of minimum lease payments	<u>\$3,230,835</u>

NORTHEAST OHIO AREAWIDE COORDINATING AGENCY  
 SCHEDULE OF FEDERAL AWARDS RECEIPTS AND EXPENDITURES  
 FOR THE YEAR ENDED JUNE 30, 2000

Federal Grantor/ Sub-Grantor Program Title	Pass-Through Entity Number	CFDA Number	Grant Number	Receipts	Disbursements
U.S. ENVIRONMENTAL PROTECTION AGENCY Public Access to Monitored AQ	N/A	66.454	Sec. 103 CAA	\$ 95,392	\$ 46,767
Pass through State of Ohio Environmental Protection Agency					
Water Quality Management FFY 1997	N/A	66.454	604 (B) FY 1999	28,170	0
Water Quality Management FFY 1998	N/A	66.454	604 (B) FY 2000	23,638	51,000
319 Big Creek NPS	N/A	66.454	319 Big Creek	0	44,645
208 Plan Update	N/A	66.454	208 Plan Update	46,433	34,802
Total U.S. Environmental Protection Agency				193,633	177,214
U.S. DEPARTMENT OF TRANSPORTATION FEDERAL HIGHWAY ADMINISTRATION					
Pass through State of Ohio Department of Transportation					
FY 1999 - Federal Aid Urban System	N/A	20.205	RIDESHARE - '99	72,776	0
FY 2000 - Federal Aid Urban System	N/A	20.205	RIDESHARE - '00	201,705	225,012
FY 1999 - FHWA/FTA Program	N/A	20.205	FY '99 OCFG	190,462	0
FY 2000 - FHWA/FTA Program	N/A	20.205	FY '00 OCFG	1,890,262	2,163,181
FY 1997-FY 1999 - CMAQ	N/A	20.205	OZONE ACTION DAY	29,600	18,120
FY 1999 - TMP	N/A	20.205	'99 TMP	35,574	24,882
FY 2000 - Reverse Commute	N/A	20.205	FY '00 Reverse Commute	1,678	9,678
FY 1999 - CAC MIS	N/A	20.205	'99 CAC MIS	13,608	13,927
Total Federal Highway Administration				2,435,665	2,454,800
FEDERAL TRANSIT ADMINISTRATION					
Section 3 - Innovative Techniques	N/A	20.500	OH-03-0122	24,565	18,305
Section 3 - Innovative Techniques	N/A	20.500	OH-03-0200	49,488	101,021
				74,053	119,326
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				2,509,718	2,574,126
GRAND TOTALS				\$ 2,703,351	\$ 2,751,340

The accompanying notes to this schedule are an integral part of this schedule.

**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY**  
**CUYAHOGA COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS RECEIPTS**  
**AND EXPENDITURES**  
**JUNE 30, 2000**

**BASIS OF PRESENTATION**

The accompanying Schedule of Federal Awards Receipts and Expenditures is prepared on the GAAP basis for cash receipts and disbursements.

**MATCHING REQUIREMENTS**

Certain Federal programs require that the NOACA contribute non-Federal funds (matching funds) to support the Federally-funded programs. NOACA has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NORTHEAST OHIO AREAWIDE COORDINATING AGENCY  
 CUYAHOGA COUNTY  
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS  
 AS OF JUNE 30, 2000

FTA OH-03-0122	'00 EPA 604 (B)	EPA 319 BIG CREEK	LEPF	OCPG	RIDE SHARE	CMAQ	CAC MIS	STATE W.O.	PUBLIC ACCESS MON. A.Q.	REVERSE COMMUTE	FTA OH-03-0200	TOTALS (MEMORANDUM ONLY)
ASSETS												
Cash	\$ -	\$ -	\$ 32,129	\$ -	\$ -	\$ -	\$ -	\$ 131,488	\$ -	\$ -	\$ -	\$ 163,617
Receivable Clearing Account	(2)	27,362	-	316,512	23,307	7,448	428	-	2,136	8,000	51,533	457,724
Due to/from other Funds	4	(26,545)	-	(307,661)	(22,954)	(5,348)	(428)	250	(2,122)	(8,000)	5,614	(386,737)
TOTAL ASSETS	2	817	1,453	8,851	353	2,100	0	131,738	14	0	57,147	234,604
LIABILITIES AND EQUITY												
LIABILITIES												
Accounts Payable - Trade	2	817	1,453	8,851	353	2,100	-	250	14	-	57,147	70,987
Deferred Revenue	-	-	32,129	-	-	-	-	131,488	-	-	-	163,617
TOTAL LIABILITIES	2	817	1,453	8,851	353	2,100	0	131,738	14	0	57,147	234,604
EQUITY												
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-
From General Fund Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Undesignated Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EQUITY	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL LIABILITIES AND EQUITY	2	817	1,453	8,851	353	2,100	0	131,738	14	0	57,147	234,604

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

NORTHEAST OHIO AREAWIDE COORDINATING AGENCY  
CUVAHOGA COUNTY  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - SPECIAL REVENUE FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

	FTA OH-03-0122	'00 OBPA 604 (B)	EPA 319 Big Creek	LEPF	208 Plan Update	OCFG	RIDE SHARE	'99 TMP	CMAQ	CAC MIS	STATE W.Q.	PUB ACES MON A.Q.	REVERSE COMPUTE	FTA OH-03-0200	TOTALS (MEMORANDUM ONLY)
REVENUES															
Grantor Agency	\$ 18,305	\$ 51,000	\$ 44,645	\$ 28,470	\$ 34,802	\$ 2,442,515	\$ 225,012	\$ 27,646	\$ 18,120	\$ 13,927	\$ 48,439	\$ 46,767	\$ 9,678	\$ 101,021	\$ 3,110,347
Other	4,576	89,036	27,070	4,700	59,923	266,403	25,001	-	4,576	3,482	28,624	8,585	2,419	25,255	549,650
Charges for Services	22,881	140,036	71,715	33,170	94,725	2,708,918	250,013	27,646	22,696	17,409	77,063	55,352	12,097	126,276	3,659,997
TOTAL REVENUES															
EXPENDITURES															
Direct Salaries	6,987	47,955	20,179	3,895	31,732	927,939	81,563	5,077	-	6,033	24,766	12,397	739	13,129	1,180,991
Fringe	3,971	21,821	9,789	1,839	14,603	427,892	37,866	2,338	-	2,708	11,605	5,708	241	10,446	573,833
Telephone	9,474	61,019	27,755	5,496	43,651	1,275,822	112,226	6,986	-	8,303	34,072	17,057	1,017	18,065	1,624,847
Travel	13	2,884	4	10	10	18,913	3,898	184	3,516	-	157	228	-	7	7,305
Training	-	2,384	132	35	495	18,913	3,898	184	31	297	801	70	-	48	27,104
Supplies	67	2,664	-	-	100	5,740	1,779	-	-	-	961	-	-	-	9,244
Postage	43	137	-	-	4	4,740	609	-	(360)	-	18	-	-	-	5,211
Hardware/Software	2,450	99	-	-	162	15,746	63	60	75	-	18	-	-	-	905
Meeting Costs	45	65	-	-	618	3,505	63	-	162	-	16	-	-	-	18,682
Private Consultants	774	393	14,356	21,795	1,000	3,345	10,750	537	7,790	-	2,230	19,892	10,000	88,389	4,419
Outside Reproduction	-	-	-	-	2,348	20,242	316	-	1,402	-	2,633	-	-	-	180,149
Advertising/Meeting Ads	-	-	-	-	-	928	-	12,469	9,845	-	-	-	-	-	28,108
Maint & Repair	-	349	-	-	-	2,184	98	25	-	-	-	-	-	592	21,834
Publications	-	-	-	-	-	524	475	-	-	-	-	-	-	-	2,533
Memberships	-	-	-	-	-	1,605	-	-	-	-	-	-	-	-	647
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,080
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	22,881	140,036	71,715	33,170	94,725	2,708,918	250,013	27,646	22,696	17,409	77,063	55,352	12,097	126,276	3,659,997
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USBS)															
Operating Transfers - In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers - Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USBS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EXCESS OF EXPENDITURES AND OTHER USES OVER REVENUES AND OTHER SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCE July 1, 1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCE June 30, 2000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY**  
**CUYAHOGA COUNTY**

**SCHEDULE OF FRINGE BENEFIT COST CHARGES, RATE BASE AND**  
**FIXED RATE COMPUTATION**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

**FIXED RATE - FY 2000**

**LABOR BASE**

**\$1,909,943**

**FRINGE BENEFIT CATEGORY**

Sick Leave	\$ 83,565
Bereavement	5,500
Holiday	91,000
Vacation	150,000
Personal Days	16,750
Jury/Military Leave	2,350
PERS	306,109
Worker's Compensation	2,000
Unemployment Compensation	1,000
Hospitalization/Health Maintenance	257,983
Transit Subsidy	5,766
Tuition/Reimbursement	4,000
Medicare	17,000
Flexible Spending Accounts	750
FY '98 Fringe Rate Adjustment	<u>(64,235)</u>

**TOTAL FRINGE BENEFIT COSTS**

**\$879,538**

Fringe Benefit Rate used by NOACA

46.05%

**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY**  
**CUYAHOGA COUNTY**

**SCHEDULE OF INDIRECT COST CHARGES, RATE BASE AND**  
**FIXED RATE COMPUTATION**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

**DIRECT LABOR (SALARY AND FRINGES)**

Air Quality	\$ 123,600
Water Quality (604(B) + local)	174,476
Transportation Programs	1,409,487
Rideshare Program	119,411
Local Activities	<u>35,022</u>
 Total FY 1999 Salary/Fringe Cost	 <u>\$1,861,996</u>

**INDIRECT COST CATEGORY**

Salaries/Fringes	\$ 927,485
Office Rent/Utilities/Repair	293,424
Telephone	18,000
Travel/Training	30,000
Supplies	25,000
Postage	16,000
Consultants	13,000
Software/Hardware	35,000
Meeting Expenses	1,700
NARC Dues	11,500
Audit Fees	21,000
Outside Reproduction	7,500
Depreciation	201,765
Advertising	2,750
Accounting Services	1,000
Insurance	26,000
Equipment Leasing	5,340
Maintenance Repair (Equipment)	33,550
Publications/Memberships	5,500
FY '98 Indirect Rate Adjustment	<u>78,747</u>
 <b>TOTAL</b>	 <u><b>\$1,754,261</b></u>

Indirect Cost Rate Used by NOACA

94.21%





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### **Report on Compliance and on Internal Control Required by *Government Auditing Standards***

Northeast Ohio Areawide Coordinating Agency  
Cuyahoga County  
1299 Superior Avenue  
Cleveland, Ohio 44114-3204

We have audited the financial statements of Northeast Ohio Areawide Coordinating Agency, Cuyahoga County, Ohio, (NOACA) as of and for the year ended June 30, 2000, and have issued our report thereon dated February 20, 2001. We conducted our audit in accordance with generally accepted auditing standards 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 NOACA'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 NOACA'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.

Northeast Ohio Areawide Coordinating Agency  
Cuyahoga County  
Report on Compliance and on Internal Control  
Required by *Government Auditing Standards*  
Page -2-

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

**Jim Petro**  
Auditor of State

February 20, 2001



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**Report on Compliance with Requirements Applicable to the Major  
Federal Program and Internal Control Over Compliance  
in Accordance with OMB Circular A-133**

Northeast Ohio Areawide Coordinating Agency  
Cuyahoga County  
1299 Superior Avenue  
Cleveland, Ohio 44114-3204

**Compliance**

We have audited the compliance of the Northeast Ohio Areawide Coordinating Agency, Cuyahoga County, Ohio, (NOACA) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended June 30, 2000. NOACA's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of NOACA's management. Our responsibility is to express an opinion on NOACA's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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 occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about NOACA'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 NOACA's compliance with those requirements.

In our opinion, the Northeast Ohio Areawide Coordinating Agency, Cuyahoga County, Ohio complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2000.

**Internal Control Over Compliance**

The management of NOACA 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 NOACA'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 for the information of management, members of the Board, the Executive Committee and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

February 20, 2001

**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY  
 CUYAHOGA COUNTY  
 SCHEDULE OF FINDINGS  
 FOR THE YEAR ENDED JUNE 30, 2000**

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

**A -133 § .505**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Highway Planning and Construction / CFDA # 20.205
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	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.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**NORTHEAST OHIO AREAWIDE COORDINATING AGENCY**

**CUYAHOGA 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  
APRIL 5, 2001**