

**MID EAST OHIO
REGIONAL COUNCIL
KNOX COUNTY, OHIO**

***GENERAL PURPOSE FINANCIAL STATEMENTS
(AUDITED)
FOR THE FISCAL YEAR ENDED
JUNE 30, 2000***

**CATHY HENTHORN,
ASSOCIATE DIRECTOR
OF BUSINESS**



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Board of Directors
Mid East Ohio Regional Council
11700 Upper Gilchrist Road
Mt. Vernon, Ohio 43050

We have reviewed the independent auditor's report of the Mid East Ohio Regional Council, Knox County, prepared by Trimble, Julian & Grube, Inc., for the audit period July 1, 1999 through June 30, 2000. 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 Mid East Ohio Regional Council is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

November 27, 2000

**MID EAST OHIO REGIONAL COUNCIL
KNOX COUNTY, OHIO**

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Independent Auditor's Report

Board of Directors
Mid East Ohio Regional Council
11700 Upper Gilchrist Road
Mt. Vernon, OH 43050

We have audited the accompanying general purpose financial statements of the Mid East Ohio Regional Council, Knox County, (the "Council") 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 the Council'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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Mid East Ohio Regional Council, Knox County, 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 October 4, 2000, on our consideration of the Council'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.

Trimble, Julian & Grube, Inc.
October 4, 2000

**MID EAST OHIO REGIONAL COUNCIL
KNOX COUNTY, OHIO**

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUP
JUNE 30, 2000**

	<u>Governmental Fund Types</u>		<u>Account Group</u>	<u>Totals</u>
	<u>General</u>	<u>Special Revenue</u>	<u>General Fixed Assets</u>	<u>(Memorandum Only)</u>
ASSETS				
Equity in pooled cash and cash equivalents	\$ 3,972	\$ 7,613,090		\$ 7,617,062
Due from other governments		229,751		229,751
Prepaid expenses		7,344		7,344
Property and equipment			\$ 100,576	100,576
Total assets	<u>\$ 3,972</u>	<u>\$ 7,850,185</u>	<u>\$ 100,576</u>	<u>\$ 7,954,733</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable		\$ 364,669		\$ 364,669
Knox County Board of MRDD payable		<u>663,282</u>		<u>663,282</u>
Total liabilities		<u>1,027,951</u>		<u>1,027,951</u>
Fund Equity				
Investment in general fixed assets			\$ 100,576	100,576
Unreserved:				
Undesignated	\$ 3,972			3,972
Designated		<u>6,822,234</u>		<u>6,822,234</u>
Total fund equity	<u>3,972</u>	<u>6,822,234</u>	<u>100,576</u>	<u>6,926,782</u>
Total liabilities and fund equity	<u>\$ 3,972</u>	<u>\$ 7,850,185</u>	<u>\$ 100,576</u>	<u>\$ 7,954,733</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**MID EAST OHIO REGIONAL COUNCIL
KNOX COUNTY, OHIO**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
REVENUE			
Intergovernmental - federal		\$ 317,339	\$ 317,339
Intergovernmental - state		4,382,278	4,382,278
Intergovernmental - local		476,017	476,017
Interest	\$ 69	409,002	409,071
Other		12,984	12,984
Total revenue	<u>69</u>	<u>5,597,620</u>	<u>5,597,689</u>
EXPENDITURES			
Provider services		1,651,262	1,651,262
Rent		121,475	121,475
Room and board		490,722	490,722
Specialized residential services		330,507	330,507
Travel/training		48,407	48,407
Supported living		758,259	758,259
Equipment		13,744	13,744
County expense		20,000	20,000
IO waiver		136,087	136,087
Administration	55	369,307	369,362
Professional expenses		67,455	67,455
Miscellaneous		20	20
Total expenditures	<u>55</u>	<u>4,007,245</u>	<u>4,007,300</u>
Excess of revenues over expenditures	14	1,590,375	1,590,389
Fund balance - July 1, 1999	<u>3,958</u>	<u>5,231,859</u>	<u>5,235,817</u>
Fund balance - June 30, 2000	<u>\$ 3,972</u>	<u>\$ 6,822,234</u>	<u>\$ 6,826,206</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**MID EAST OHIO REGIONAL COUNCIL
KNOX COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 1 - DESCRIPTION OF THE REGIONAL COUNCIL

Mid East Ohio Regional Council is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by law. The Council is made up of the Boards of Mental Retardation and Developmental Disabilities of 17 counties pursuant to Chapter 167 of the Ohio Revised Code.

Management believes the financial statements included in this report represent all of the funds of the Council over which it has the ability to exercise direct operating control.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Council have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Council's significant accounting policies are described below.

A. Reporting Entity

The Council's reporting entity has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity". The GPFS includes the funds for which the Council is "accountable". Accountability as described in GASB Statement No. 14 was evaluated based on financial accountability, the nature and significance of the potential component unit's (PCU) relationship with the Council and whether exclusion would cause the Council's GPFS to be misleading or incomplete. Among the factors considered were separate legal standing; appointment of a voting majority of PCU's board; fiscal dependency and whether a benefit or burden relationship exists; imposition of will; and the nature and significance of the PCU's relationship with the Council.

Based on the foregoing criteria, there were no PCU's for the year reported on in the GPFS in accordance with GASB Statement No. 14.

**MID EAST OHIO REGIONAL COUNCIL
KNOX COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

B. Fund Accounting

The Council uses funds and an account group to report its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain Council activities or functions. Funds are classified into two categories. Each category is divided into separate fund types.

GOVERNMENTAL FUNDS

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

General Fund - The general fund is the general operating fund of the Council 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 the Council for any purpose provided it is expended or transferred according to the general laws of the State of Ohio.

Special Revenue Funds - The special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

ACCOUNT GROUP

General Fixed Assets Account Group - This account is established to account for all fixed assets of the Council.

**MID EAST OHIO REGIONAL COUNCIL
KNOX COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

C. Measurement Focus/Basis of Accounting

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

The modified accrual basis of accounting is followed for governmental funds. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available to finance expenditures of the current period.

Expenditures (decreases in net financial resources) are recognized in the period in which the fund liability is incurred.

D. Cash and Investments

To improve cash management, cash received by the Council is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the Council's records. Each fund's interest in the pool is presented as "Equity in pooled cash and cash equivalents" on the combined balance sheet.

During fiscal year 2000, investments were limited to STAR Ohio. Investments are reported at fair value which is based on quoted market prices.

STAR 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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on June 30, 2000.

**MID EAST OHIO REGIONAL COUNCIL
KNOX COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

For presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the Council are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

An analysis of the Council's investment account at year end is provided in Note 3.

E. Fixed Assets and Depreciation

General Fixed Assets Account Group

General fixed assets are capitalized at cost or estimated historical cost. No depreciation is recognized for assets in the general fixed assets account group. The Council has not included infrastructure in the general fixed assets account group.

F. Intergovernmental Revenues

In governmental funds, entitlements and non-reimbursable grants (to the extent such grants and entitlements relate to the current fiscal year) are recorded as receivables and revenue when measurable and available. Reimbursement type grants are recorded as receivables and revenues when the related expenditures are incurred.

G. Payroll and Related Fringe Benefits

Mid East Ohio Regional Council contracts with the Knox County Board of Mental Retardation and Developmental Disabilities (MRDD) for payroll services and fringe benefit options, including Public Employees Retirement System of Ohio (PERS), consistent with Knox County policies and practices. Mid East Ohio Regional Council determines the salary, fringe benefits, and other options it elects to provide and notifies the Board.

**MID EAST OHIO REGIONAL COUNCIL
KNOX COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

H. Fund Equity

Designated fund balances indicate that portion of fund equity which is designated for a specific use. The fund equity reflected for the governmental funds are available for use within the specific purposes of those funds.

The following is a breakdown of the specific purposes of the special revenue funds:

Supported Living	\$2,364,374
Residential Facility Waiver (RFW)	2,531,348
Reserve	309,133
Administrative	1,470,553
MUI Advisory Council	33,019
Accreditation Readiness Advisory Council (ARAC)	<u>113,807</u>
 Total designated funds	 <u>\$6,822,234</u>

I. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

J. Prepaids

Prepayments for governmental funds represent cash disbursements which have occurred and are therefore not current expendable resources. These items are reported as fund assets on the balance sheet using the allocation method, which amortizes their cost over the periods benefitting from the advance payment.

**MID EAST OHIO REGIONAL COUNCIL
KNOX COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

K. Memorandum Only - Total Columns

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, results of operations, or changes in financial position 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.

NOTE 3 - EQUITY IN POOLED CASH AND INVESTMENTS

The Council maintains a cash and investment pool used by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in pooled cash and cash equivalents". Statutes require the classification of monies held by the Council into three categories:

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the Council 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 the Council has identified as not required for use within the current two 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 deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings accounts, including passbook accounts.

Protection of the Council's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

**MID EAST OHIO REGIONAL COUNCIL
KNOX COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 3 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

Interim monies may be deposited or invested 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;
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;
6. The State Treasury Asset Reserve of Ohio (STAR Ohio);

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the Council, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**MID EAST OHIO REGIONAL COUNCIL
KNOX COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 3 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits With Financial Institutions, Investments and Reverse Repurchase Agreements."

Deposits: At year end, the carrying amount of the Council's deposits was \$32,565 and the bank balance was \$168,288. Of the bank balance:

1. \$100,000 was covered by federal depository insurance.
2. \$68,288 was uninsured and uncollateralized. Although all statutory requirements for the deposit for the money had been followed, noncompliance with federal requirements could potentially subject the Council to a successful claim by the FDIC.

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

The Council had an investment of \$7,584,497 in STAR Ohio. STAR Ohio is not categorized because it is not evidenced by securities that exist in physical or book entry form.

The classification of equity in pooled cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."

**MID EAST OHIO REGIONAL COUNCIL
KNOX COUNTY, OHIO**

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000

NOTE 3 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

A reconciliation between the classifications of equity in pooled cash and cash equivalents and investments on the combined balance sheet (per GASB Statement No. 9) and the classifications of deposits and investments presented above (per GASB Statement No. 3) is as follows:

	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement No. 9	\$ 7,617,062	\$ 0
Investments of the cash management pool:		
Investment in STAR Ohio	<u>(7,584,497)</u>	<u>7,584,497</u>
GASB Statement No. 3	<u>\$ 32,565</u>	<u>\$7,584,497</u>

NOTE 4 - FIXED ASSETS

A summary of the changes in the general fixed assets account group during the fiscal year follows:

	<u>Balance July 1, 1999</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance June 30, 2000</u>
Furniture/Equipment	<u>\$90,039</u>	<u>\$13,744</u>	<u>\$(3,207)</u>	<u>\$100,576</u>
Total	<u>\$90,039</u>	<u>\$13,744</u>	<u>\$(3,207)</u>	<u>\$100,576</u>

NOTE 5 - RISK MANAGEMENT

A. Comprehensive

The Council is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. During fiscal year 2000, the Council retained property insurance and liabilities coverage.

Settled claims have not exceeded this commercial coverage in any of the past three years.

**MID EAST OHIO REGIONAL COUNCIL
KNOX COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 5 - RISK MANAGEMENT - (Continued)

B. Employee Dishonesty Bonds

The Council carries employee dishonesty bonds for the employees and Board Members in the amount of \$125,000.

NOTE 6 - CONTINGENCIES

A. Grants

The Council receives significant financial assistance from numerous federal, state and local agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the Council at June 30, 2000.

B. Litigation

The Council is not currently a party to legal proceedings.

TRIMBLE, JULIAN & GRUBE, INC.

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Mid East Ohio Regional Council
11700 Upper Gilchrist Road
Mt. Vernon, OH 43050

We have audited the general purpose financial statements of Mid East Ohio Regional Council, Knox County, as of and for the year ended June 30, 2000, and have issued our report thereon dated October 4, 2000. 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 Mid East Ohio Regional Council'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 Mid East Ohio Regional Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose 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 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. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Mid East Ohio Regional Council in a separate letter dated October 4, 2000.

Board of Directors
Mid East Ohio Regional Council
Page 2

This report is intended for the information and use of the management and Board of Directors of Mid East Ohio Regional Council, Knox County, and is not intended to be and should not be used by anyone other than these specified parties.

Trimble, Julian & Grube, Inc.
October 4, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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MID EAST OHIO REGIONAL COUNCIL

KNOX 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
DECEMBER 7, 2000**