

**BUCKEYE HILLS-HOCKING VALLEY
REGIONAL DEVELOPMENT DISTRICT**

MARIETTA, OHIO

GENERAL PURPOSE FINANCIAL STATEMENTS

WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2000

SNODGRASS
Certified Public Accountants and Consultants





STATE OF OHIO
OFFICE OF THE AUDITOR

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Board of Directors
Buckeye Hills-Hocking Valley Regional Development District
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We have reviewed the independent auditor's report of the Buckeye Hills-Hocking Valley Regional Development District, Washington County, prepared by S. R. Snodgrass, A.C., 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 Buckeye Hills-Hocking Valley Regional Development District is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

January 2, 2001

**BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
JUNE 30, 2000**

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JUNE 30, 2000**

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JUNE 30, 2000**

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SNODGRASS

Certified Public Accountants and Consultants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Buckeye Hills-Hocking Valley Regional Development District
Marietta, Ohio

We have audited the accompanying general purpose financial statements of Buckeye Hills-Hocking Valley Regional Development District, 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 Buckeye Hills-Hocking Valley Regional Development District'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 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 Buckeye Hills-Hocking Valley Regional Development District, 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 November 3, 2000, on our consideration of Buckeye Hills-Hocking Valley Regional Development District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. This 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 Buckeye Hills-Hocking Valley Regional Development District, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is 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.

S. R. Snodgrass, A.C.

Wheeling, West Virginia
November 3, 2000

**BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2000**

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS		TOTAL
	General Fund	Special Revenue Funds	General Fixed Assets	General Long-Term Obligations	(Memorandum Only)
ASSETS					
Cash in Banks	\$ 512,452	\$ 435,500	\$ -	\$ -	\$ 947,952
Petty Cash	200	-	-	-	200
Prepaid Items	-	13,384	-	-	13,384
Loans Receivable, Net	-	1,620,549	-	-	1,620,549
Grants Receivable	-	722,887	-	-	722,887
Other Receivable	-	27	-	-	27
Workers' Compensation Deposit	985	-	-	-	985
Other Deposits	-	100	-	-	100
Land	-	-	8,000	-	8,000
Office and Computer Equipment	-	-	351,547	-	351,547
Accumulated Depreciation	-	-	(144,470)	-	(144,470)
Amount to be Provided for Long-Term Obligations	-	-	-	101,279	101,279
Total Assets	<u>\$ 513,637</u>	<u>\$ 2,792,447</u>	<u>\$ 215,077</u>	<u>\$ 101,279</u>	<u>\$ 3,622,440</u>
LIABILITIES, FUND EQUITY, AND OTHER CREDITS					
LIABILITIES					
Accounts Payable	\$ -	\$ 625,550	\$ -	\$ -	\$ 625,550
Accrued Payroll	-	73,247	-	-	73,247
Accrued Audit Costs	-	29,316	-	-	29,316
Deferred Revenue	-	184,082	-	-	184,082
Compensated Absences Payable	-	-	-	101,279	101,279
Total Liabilities	-	912,195	-	101,279	1,013,474
FUND EQUITY AND OTHER CREDITS					
Investment in General Fixed Assets	-	-	215,077	-	215,077
Fund Balances Designated for Future Year's Operation	513,637	1,880,252	-	-	2,393,889
Total Fund Equity and Other Credits	513,637	1,880,252	215,077	-	2,608,966
Total Liabilities, Fund Equity, and Other Credits	<u>\$ 513,637</u>	<u>\$ 2,792,447</u>	<u>\$ 215,077</u>	<u>\$ 101,279</u>	<u>\$ 3,622,440</u>

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

**BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 2000**

	General Fund	Special Revenue Funds	Total (Memorandum Only)
REVENUES			
Federal Grants	\$ -	\$ 4,095,580	\$ 4,095,580
State Grants	11,452	3,760,636	3,772,088
In-Kind Revenue	-	6,686	6,686
CDBG Administration	38,000	-	38,000
Local Funds	28,791	1,907	30,698
Interest Income	10,456	101,188	111,644
Miscellaneous Income	19,147	57,914	77,061
	<u>107,846</u>	<u>8,023,911</u>	<u>8,131,757</u>
EXPENDITURES			
Area Agency Payments to Service Providers	-	5,689,871	5,689,871
Personnel	-	1,154,351	1,154,351
Employee Benefits	-	388,693	388,693
Travel	610	100,977	101,587
Contractual	450	22,502	22,952
In-Kind Expenses	-	6,686	6,686
Equipment Purchases	10,198	147,052	157,250
Space	11,452	40,045	51,497
Bad Debts	-	30,000	30,000
Other Direct Costs	14,557	151,601	166,158
Indirect Costs	-	276,018	276,018
Return of Grant Funds	-	572,962	572,962
Local Cash Applied	16,920	-	16,920
	<u>54,187</u>	<u>8,580,758</u>	<u>8,634,945</u>
Excess (Deficit) of Revenues Over Expenditures	<u>53,659</u>	<u>(556,847)</u>	<u>(503,188)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	1,759,202	1,759,202
Transfers Out	(56,947)	(1,702,255)	(1,759,202)
	<u>(56,947)</u>	<u>56,947</u>	<u>-</u>
Excess (Deficit) of Revenues and Other Sources Over Expenditures and Other Uses	<u>(3,288)</u>	<u>(499,900)</u>	<u>(503,188)</u>
FUND BALANCES AT JULY 1, 1999	<u>516,925</u>	<u>2,380,152</u>	<u>2,897,077</u>
FUND BALANCES AT JUNE 30, 2000	<u>\$ 513,637</u>	<u>\$ 1,880,252</u>	<u>\$ 2,393,889</u>

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

BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2000

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Federal Grants	\$ -	\$ -	\$ -	\$ 2,588,280	\$ 4,095,580	\$ 1,507,300
State Grants	-	11,452	11,452	2,373,855	3,760,636	1,386,781
In-Kind Revenue	-	-	-	6,500	6,686	186
CDBG Administration	-	38,000	38,000	-	-	-
Local Funds	-	28,791	28,791	10,691	1,907	(8,784)
Interest Income	-	10,456	10,456	-	101,188	101,188
Miscellaneous Income	-	19,147	19,147	1,925	57,914	55,989
Total Revenues	-	107,846	107,846	4,981,251	8,023,911	3,042,660
EXPENDITURES						
Area Agency Payments to Service Providers	-	-	-	2,438,353	5,689,871	(3,251,518)
Personnel	-	-	-	1,210,553	1,154,351	56,202
Employee Benefits	-	-	-	411,725	388,693	23,032
Travel	-	610	(610)	113,093	100,977	12,116
Contractual	-	450	(450)	57,180	22,502	34,678
In-Kind Expenses	-	-	-	6,500	6,686	(186)
Equipment Purchases	-	10,198	(10,198)	187,704	147,052	40,652
Space	-	11,452	(11,452)	41,711	40,045	1,666
Bad Debts	-	-	-	-	30,000	(30,000)
Other Direct Costs	-	14,557	(14,557)	200,485	151,601	48,884
Indirect Costs	-	-	-	313,947	276,018	37,929
Return of Grant Funds	-	-	-	-	572,962	(572,962)
Local Cash Applied	-	16,920	(16,920)	-	-	-
Total Expenditures	-	54,187	(54,187)	4,981,251	8,580,758	(3,599,507)
Excess (Deficit) of Revenues Over Expenditures	-	53,659	53,659	-	(556,847)	(556,847)
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	1,985,267	1,759,202	(226,065)
Transfers Out	-	(56,947)	(56,947)	(1,985,267)	(1,702,255)	283,012
Total Other Financing Sources (Uses)	-	(56,947)	(56,947)	-	56,947	56,947
Excess of Revenues and Other Sources Over Expenditures and Other Uses	\$ -	(3,288)	\$ (3,288)	\$ -	(499,900)	\$ (499,900)
FUND BALANCES AT JULY 1, 1999		<u>516,925</u>			<u>2,380,152</u>	
FUND BALANCES AT JUNE 30, 2000		<u>\$ 513,637</u>			<u>\$ 1,880,252</u>	

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

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units prescribed in the statements issued by the Government Accounting Standards Board (GASB) and other recognized authoritative sources.

Reporting Entity

The Buckeye Hills-Hocking Valley Regional Development District, hereinafter referred to as BH-HVRDD, was created as an agency established by agreement among its members pursuant to Section 167.01-08 of the Ohio Revised Code. BH-HVRDD is organized as a voluntary organization of local government political subdivisions in Athens, Hocking, Meigs, Monroe, Morgan, Noble, Perry, and Washington Counties to foster a cooperative effort in regional planning, programming, and implementing regional plans and programs. BH-HVRDD is also organized as a forum for the discussion and study of common problems of a regional nature, and for the development of policy and action recommendations relating thereto.

The functions of BH-HVRDD are:

1. To foster, develop, and review plans for regional growth, development, and conservation; and to aid in coordinating plans among local governments.
2. To perform planning directly by personnel of BH-HVRDD, or under contracts between BH-HVRDD and other public and private planning agencies; to undertake studies, collect data, develop regional plans and programs, and engage in such other activities as BH-HVRDD finds necessary or desirable for the solution of regional problems. Said planning and studies shall include, but will not be limited to, those relating to land use, transportation, housing, environmental controls, health, economic development, and community and public facilities.
3. To serve, upon the request of the local government, as a representative of such government in such matters as may affect the region as a whole.
4. To provide a continuing practical structural mechanism to promote communication and cooperation among area governmental units and agencies.
5. To review, evaluate, comment upon, and make recommendations relating to the planning and programming, and the location, financing, and scheduling of programs in the region through the A-95 program review process.

BH-HVRDD may perform common functions and services characteristic of its individual political subdivisions as described in ORC 167.03.

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

BH-HVRDD may enter into special purpose contracts or agreements with one or more local government units or private non-profit organizations within the District to act on their behalf in applying for, administering, and coordinating grants and contracts available for programs authorized by State and Federal laws for physical, economic, and human resources planning and development.

The authority granted to BH-HVRDD shall not displace any existing municipal, county, or regional planning commission in the exercise of its statutory powers.

Eligibility

All cities, counties, and county seats within the counties of Athens, Hocking, Meigs, Monroe, Morgan, Noble, Perry, and Washington are eligible for membership in BH-HVRDD. Membership may be extended to other local political subdivisions, government agencies, and quasi-governmental agencies located both within and outside the eight-county area if said membership is conducive to facilitating federal, state, or regional planning objectives. Also, temporary associate membership may be extended for a special project lying partially outside the boundaries of the eight-county area. The latter membership's authorization shall be made upon majority approval of the General Policy Council's total membership.

General Policy Council

The General Policy Council of BH-HVRDD is responsible for the following functions:

1. Representation

The General Policy Council (hereinafter referred to as the Council) shall be composed of 2/3 duly elected officials. Public officials shall be apportioned on the basis of one representative for each 10,000 population or fraction thereof. The remaining 1/3 of the Council shall be composed of private citizens who are neither elected public officials of, nor employees of, a general purpose unit of local government. These appointments may be composed of citizens who represent principal community or regional interests or groups, including, but not limited to, commerce, industry, labor, agriculture, education, health, senior citizens, and low-income and minority groups.

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Policy Council (Continued)

1. Representation (Continued)

Minority groups, such as the National Association for the Advancement of Colored People (NAACP) and other organized and recognized chapters of minorities within the boundaries of the eight-county area, shall collectively be afforded the opportunity to nominate one member to the General Policy Council. If nominees are chosen from community or regional interests or groups, they shall be members of their respective policy-making bodies and cannot be paid or volunteer staff.

Representation shall be apportioned to each member political subdivision based on the last official U.S. Census of Population. The county's representation shall be apportioned based on that portion of the county's total population residing outside cities and county seats. Representation shall include the Mayor of each city and county seat and one County Commissioner from each county maintaining membership. Additional public official representatives shall be appointed by the County Commissioners in the case of county representatives, and by the City Council in the case of city representatives.

The County Commissioners of each county appoints, in addition to their allotted number of public officials appointments, one citizen representative for every three public officials representing the county or any political subdivision within the county. Each group of County Commissioners makes at least one citizen appointment.

Additional at-large, non-public official representatives may be appointed by a majority vote of the Council. Such representatives are persons who represent low-income and minority groups; or persons having special familiarity with community issues such as housing, education, economic development, transportation, health, recreation, and environmental problems. The total number of non-public officials, including those appointed by the County Commissioners, may not exceed 1/3 of the total Council representation.

2. Voting

Each representative from participating jurisdictions is entitled to one vote in the deliberations of the Council. Unless otherwise specified by BH-HVRDD's By-laws, voting in the Council on any question for passage will require an affirmative simple majority of those present and voting.

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Policy Council (Continued)

3. Meetings

The Council holds two regular meetings each year. Such regular meetings are on the last Tuesday of the months of April and October and are held at a time and place designated by the President.

4. Duties

Major duties include:

- a. Approve the budget and annual work program.
- b. Approve the annual member assessment or fee schedule.
- c. Elect the officers of BH-HVRDD.
- d. Resolve any membership questions.
- e. Approve the applications for membership from political subdivisions and agencies outside the prescribed eight-county area.
- f. Recommend and approve amendments to BH-HVRDD's By-laws.
- g. Recommend and approve plans, policy statements, and service programs for implementation by BH-HVRDD, member agencies, or contractors, so far as it does not restrict the statutory powers of the members.
- h. Elect non-elected representatives to the Executive Committee.
- i. Review any action of the Executive Committee.

Executive Committee

The Executive Committee acts on behalf of the Council between Council sessions. All such actions shall be subject to review by the Council and may be overruled by a 2/3 vote of voting members present at a duly called Council meeting.

1. Representation

The Executive Committee consists of 15 persons and is composed of 2/3 duly elected public officials and 1/3 private citizens who are neither elected public officials of, nor employees of, a general purpose unit of government. Each county appoints an elected public official and an alternate with the Mayors or their designated alternates of the District's two largest cities serving as members of the Executive Committee. The General Policy Council elects, from among its membership, four non-elected officials, with the remaining seat allocated to the

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Executive Committee (Continued)

1. Representation (Continued)

nominee approved by the General Policy Council from the region's NAACP or other minority groups. Each county's representative and an alternate are chosen from among the Council's membership from the county by the County Commissioners in consultation with the full membership from the county. However, at no time can any county have more than two representatives on the Executive Committee.

2. Voting

Voting in the Executive Committee is conducted in the following manner:

- a. Each member of the Executive Committee has one vote.
- b. In order to recommend the annual budget and work program to the Council, the affirmative vote of not less than a majority of the entire Executive Committee membership is required.
- c. In order to appoint or remove the Executive Director of the Council, the affirmative vote of not less than a majority of the entire Executive Committee membership is required.

3. Meetings

The Executive Committee holds regular meetings on the last Tuesday of each month, with the exception of the months of April, October, and December, at the time and place specified by the President.

4. Duties

Duties include, but are not limited to, the following:

- a. Recommend to the Council the annual budget and work program.
- b. Approve the hiring of an Executive Director by majority vote of the entire Executive Committee membership.
- c. Recommend to the Council amendments to the By-laws.
- d. Recommend the plans, policy statements, and service programs for implementation by the Council.
- e. Adopt personnel rules and regulations.

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Executive Committee (Continued)

4. Duties (Continued)

- f. Select a Certified Public Accountant to conduct the annual audits of the District's Administrative and Programmatic grants. Review and approve the audits and authorize submission to appropriate state and federal agencies where required or requested.
- g. Nominate four non-elected officials from among the Council membership for election to the Executive Committee.
- h. Nominate a slate of officers from the Executive Committee to be voted on at the annual meeting.
- i. In the event a vacancy occurs on the Executive Committee in a seat held by a non-elected official, the Executive Committee shall appoint a non-elected member of the General Policy Council to fill this vacancy until the next meeting of the General Policy Council.

Officers, Election, Term of Office

1. Officers

Officers of BH-HVRDD consist of a President, Vice President, Treasurer, and Secretary. The President, Vice-President, and Treasurer shall be elected annually from the members of the Executive Committee. The Director of BH-HVRDD shall be the non-voting Secretary of BH-HVRDD. All checks shall be signed by any two of the three elected officers.

2. Elections

Elections are held during the annual meetings of the Council. Newly elected officers take office at the conclusion of this meeting.

3. Term of Office

All elected public officials and non-elected public official appointments by the County Commissioners and by City Council are for two year terms, effective the first day of January.

Fund Accounting

The accounts of the District are organized on the basis of funds or groups of accounts, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balances, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Accounting (Continued)

funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into generic fund types under the following broad fund categories:

Governmental Funds

General Fund: The General Fund is the general operating fund of BH-HVRDD. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Account Groups

To make 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 all fixed assets of BH-HVRDD.

General Long-Term Obligations Account Group - This account group is established to account for all long-term obligations of BH-HVRDD.

Basis of Accounting

BH-HVRDD uses the modified accrual basis of accounting for governmental fund types. The modified accrual basis of accounting recognizes revenues when both "measurable and available". Measurable means the amount can be determined. Available means collectable within the current period or soon enough thereafter to pay current liabilities. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred. The available period for BH-HVRDD is 60 days.

Funding Sources

1. Appalachian Regional Commission under Section 302 of the Appalachian Regional Development Act of 1965, as amended, for administrative expenses.

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Funding Sources (Continued)

2. Ohio Department of Aging:
 - a. Under Title XIX of the Social Security Act, as amended, for operation of the Pre-Admission Screening System Providing Options and Resources today (PASSPORT).
 - b. Under Title III of the Older Americans Act, for operation of the Area Agency on Aging.
 - c. Under Eldercare Options for the operation of a state funded rural demonstration program.
3. U.S. Department of Commerce, Economic Development Administration - Under Section 301(b) of the Public Works and Economic Development Act of 1965, for administrative expenses.
4. Ohio Department of Development, Governor's Office of Appalachia, Local Development District Grant Assistance Program for administrative expenses in connection with the work program.

Allowance for Loan Losses

The allowance for loan losses is based upon management's assessment of current and historical loss experience, loan portfolio trends, prevailing economic and business conditions, specific loan review, and other relevant factors. Specific allowances are established for any impaired loan for which the recorded investment in the loan exceeds the measured value of the loan. In management's opinion, the provision is sufficient to maintain the allowance for loan losses at a level that adequately provides for potential losses.

Compensated Absences

The following policies of BH-HVRDD regarding leave accrual were followed:

1. Vacation

Full-time employees earn vacation annually, on their hire date, on the following basis: one through five years of employment, 15 working days; six through ten years of employment, 20 working days; 11 through 20 years, 25 working days; 21 years and over, 30 working days.

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences (Continued)

1. Vacation (Continued)

If an employee has a balance of vacation leave at the end of their annual period, they may carry over up to 35 hours with any hours above the 35 being lost.

After six months of employment, all employees may take an advance of up to 35 hours of vacation leave that is charged to their first year accrual of vacation leave.

2. Sick Leave

Full-time employees, from the date of employment, shall earn leave at the rate of one and one-fourth days for each month worked, to a maximum of 132 days.

3. Holidays

BH-HVRDD has ten official holidays per year. Full-time employees are paid for these holidays; part-time employees are not paid.

Payment of Compensated Absences

1. Vacation

All employees are entitled to full payment of any unused vacation pay upon separation from BH-HVRDD.

All employees who exercise the option of taking an advance of vacation against their first year accrual are liable for repayment to BH-HVRDD if they separate from service with BH-HVRDD prior to one full year of employment.

Employees with 21 years and over of service have the option of receiving five days of pay and a reduction of vacation leave available by five days.

2. Sick Leave

All employees who accumulate sick leave hours in excess of 132 days will receive pay for accumulated leave on a ratio of one-half of accumulated leave in excess of 132 days and will be calculated at the employees current rate of pay at the end of each fiscal year.

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payment of Compensated Absences (Continued)

2. Sick Leave (Continued)

Upon retirement within the PERS system and with at least ten years of service to BH-HVRDD, an employee may elect to be paid in cash for one-fourth of the value of their accrued sick leave credit to a maximum of 33 days. Such payment shall be based on the employee's rate of pay at the time of retirement. Payment of sick leave on this basis shall be considered to eliminate all sick leave credit accrued by the employee at that time and such payment may be made only once to any employee. The maximum payment which may be made under this shall be one-fourth of 132 days.

In the event of the death of an employee who has at least ten years of service, payment of unused sick leave will be made to the employees spouse or estate in the same manner as a retiring individual.

General Long-Term Obligations

At June 30, 2000, management estimates that \$61,602 in vacation leave, \$39,677 in sick pay, and \$-0- in personal leave have been accumulated by the employees of BH-HVRDD. All leave will either be absorbed by time off from work or, within certain limitations, be paid to employees. The full amount of this liability has been recorded in the General Long-Term Obligations Account Group.

Sick pay has been calculated according to the termination payment method established by GASB 16. Under the termination method, BH-HVRDD estimates its sick pay liability based on past history, adjusted for relevant factors.

The General Long-Term Obligations Account Group is not a "Fund". It is concerned only with the measurement of financial position, not with the measurement of results of operations.

General Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All Governmental Funds and Expendable Trust Funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included in their balance sheets. Their reported fund balance is considered a measure of "available spending resources". Governmental Fund operating statements present increases and decreases in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Fixed Assets (Continued)

Fixed assets used in Governmental Fund type operations are accounted for in the General Fixed Asset Account Group, rather than in Governmental Funds, and no depreciation expense has been provided on general fixed assets.

All fixed assets are valued at historical cost.

The General Fixed Asset Account Group is not a "Fund". It is concerned only with the measurement of financial position, not with measurement of results of operations. Accumulated depreciation is reported on the General Fixed Asset Account Group and has been provided over the estimated useful lives using the straight-line method. The estimated useful lives of all assets is five years.

Budgetary Process

BH-HVRDD's annual budget is a management tool that assists its users in analyzing financial activity for its fiscal year ended June 30.

BH-HVRDD's primary funding source is federal and state grants which have grant periods that may or may not coincide with BH-HVRDD's fiscal year. These grants normally are for a twelve-month period; however, they can be awarded for periods shorter or longer than twelve months.

Because of BH-HVRDD's dependency on federal and state budgetary decisions, revenue estimates are based upon the best available information as to potential sources of funding. BH-HVRDD's annual budget differs from that of most local governments in two respects: (1) the uncertain nature of grant awards from other entities and (2) conversion of grant budgets to a fiscal year basis.

The resultant annual budget is subject to constant change within the fiscal year due to:

- * Increases/decreases in actual grant awards from those estimated;
- * Changes in grant periods;
- * Unanticipated grant awards not included in the budget; and
- * Expected grant awards that fail to materialize.

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgetary Process (Continued)

The Board formally approves the annual budget, but greater emphasis is placed on complying with the grant budget and terms and conditions on a grant-by-grant basis. These terms and conditions usually specify the period during which costs may be incurred and outline budget restrictions or allowances.

Although the annual budget for the Special Revenue Funds is reviewed and approved by the Board, it is not a legally adopted budget.

Total Columns on Combined Financial Statements

Total columns on combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not indicate financial position and results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Risk Management

BH-HVRDD is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. BH-HVRDD maintains commercial insurance covering each of the above risks of loss. Management believes that the coverage is adequate to preclude any significant uninsured risk exposure to BH-HVRDD.

NOTE 2. ALLOCATION OF COSTS

Office of Management and Budget Circular A-87 provides for the establishment of cost pools which are to be distributed over the benefitting activity in some rational and equitable manner. The concept of indirect costs is introduced and defined as follows in Circular A-87: "Indirect costs are those (a) incurred for a common or joint purpose benefitting more than one cost objective, and (b) not readily assignable to the cost objective specifically benefitted without effort disproportionate to the results achieved."

OMB Circular A-87 also provides the following basis options for the allocation of indirect costs accumulated in an indirect cost pool: (1) direct salary costs or (2) total direct costs, excluding items like large consulting contracts and capital expenditures.

BH-HVRDD chose the direct salary cost method because it felt that the more salary costs a grant has, the more indirect costs that grant would have. Management and administrative salaries and indirect costs are allocated to the various programs using the actual rate as determined by the method shown in BH-HVRDD's cost allocation plan.

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 3. DEPOSITS

At June 30, 2000, the carrying amount of BH-HVRDD's deposits was \$947,952, and the bank balance was \$1,341,166.

BH-HVRDD's deposits are categorized to give an indication of the level of risk assumed by BH-HVRDD at June 30, 2000. The categories are described as follows:

Category 1 - Insured or collateralized with securities held by the entity or by its agency in the entity's name.

Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agency in the entity's name.

Category 3 - Uncollateralized.

Category 1	\$ 148,940
Category 2	1,192,226
Category 3	<u>-</u>
Total	<u>\$ 1,341,166</u>

NOTE 4. CONCENTRATIONS OF CREDIT

BH-HVRDD maintains significant cash balances on deposit with a federally insured financial institution. At June 30, 2000, the aggregate balance of cash on deposit, in excess of the amount covered by federal deposit insurance, was approximately \$1,192,226. BH-HVRDD has collateralized these deposits with separate pledges of bank securities.

The majority of BH-HVRDD's funding is through federal and state grants. Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as inappropriate expenditures. Such audits could lead to reimbursement to the grantor agency. Management of BH-HVRDD believes disallowances, if any, will be immaterial.

NOTE 5. OPERATING LEASES

BH-HVRDD leases buildings and office equipment under operating leases with terms ranging from 24 to 48 months. Lease payments during fiscal year 2000 were approximately \$75,576. The future minimum payments required under operating leases that have remaining non-cancelable terms in excess of one year are as follows:

<u>Year</u>	<u>Amount</u>
2001	\$ 35,976
2002	<u>3,192</u>
Total	<u>\$ 39,168</u>

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 6. RELATED PARTY TRANSACTIONS

BH-HVRDD rents office space from the Appalachian Development Corporation. Most board members of Appalachian Development Corporation are also on the board of Buckeye Hills. These rent payments totaled approximately \$32,784 for the fiscal year. In addition to the rent, BH-HVRDD leases telephone equipment in the building from the Appalachian Development Corporation. These lease payments totaled approximately \$3,192 for the fiscal year.

NOTE 7. DEFINED BENEFIT PENSION PLANS - PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

All Buckeye Hills-Hocking Valley Regional Development District (BH-HVRDD) employees participate in the Public Employees Retirement System ("System"), a cost-sharing, multiple-employer, public employee retirement system created by the State. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. The Public Employees Retirement System issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4562 or by calling (614) 466-2085.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The rate set for employee contributions for fiscal 2000 was 8.50% for employees. The 1999-2000 employer contribution rate for local government employers was 13.55% of covered payroll. Of the employer contribution (9.35% of covered payroll), 69% was used to fund pension obligations. BH-HVRDD's contribution for pension obligations to PERS for the year ended June 30, 2000, 1999, and 1998, were \$118,727, \$120,140, and \$112,168, respectively. The full amount has been contributed for 1999 and 1998. For fiscal year 2000, 91.2% has been contributed, with the remainder being reported as fund liabilities.

NOTE 8. POST-EMPLOYMENT BENEFITS - PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

The Public Employees Retirement System of Ohio 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 retirees. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Post Employment

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

**NOTE 8. POST-EMPLOYMENT BENEFITS - PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)
(CONTINUED)**

Benefit (OPEB) as described in GASB No. 12, *Disclosure of Information on Post-employment Benefits Other Than Pension Benefits by State and Local Government Employers*. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care based on authority granted by State Statute. The fiscal 1999-2000 employer contribution rate was 13.55% of covered payroll with 31% of the employer contribution (4.2% of covered payroll) used to fund health care. Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$440,596,663. As of December 31, 1999, the unaudited net assets available for future OPEB payments were \$9,447,325,318. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 115,597. BH-HVRDD's actual contributions for FY 1999 which were used to fund OPEB were \$53,332.

NOTE 9. ECONOMIC DEVELOPMENT ADMINISTRATION - REVOLVING LOAN FUND

Fund balance is unobligated and consists of the following:

	<u>Federal</u>	<u>Grantee</u>	<u>Total</u>
Outstanding Loan Balances	\$ 396,048	\$ 82,714	\$ 478,762
Allowance for Loan Losses	(43,408)	(19,790)	(63,198)
Cash in Bank	<u>82,379</u>	<u>58,227</u>	<u>140,606</u>
Total Fund Balances	<u>\$ 435,019</u>	<u>\$ 121,151</u>	<u>\$ 556,170</u>

NOTE 10. APPALACHIAN REGIONAL COMMISSION - REVOLVING LOAN FUND

	<u>Federal</u>	<u>Grantee</u>	<u>Total</u>
Outstanding Loan Balances	\$ 1,042,452	\$ -	\$ 1,042,452
Allowance for Loan Losses	(30,000)	-	(30,000)
Cash in Bank	<u>70,763</u>	<u>-</u>	<u>70,763</u>
Total Fund Balance	<u>\$ 1,083,215</u>	<u>\$ -</u>	<u>\$ 1,083,215</u>

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 11. UNITED STATES DEPARTMENT OF AGRICULTURE RURAL DEVELOPMENT - REVOLVING LOAN FUND

	<u>Federal</u>	<u>Grantee</u>	<u>Total</u>
Outstanding Loan Balances	\$ 192,536	\$ -	\$ 192,536
Cash in Bank	<u>18,881</u>	<u>-</u>	<u>18,881</u>
Total Fund Balance	<u>\$ 211,417</u>	<u>\$ -</u>	<u>\$ 211,417</u>

NOTE 12. GENERAL FIXED ASSETS

The General Fixed Asset Account Group was established at June 30, 1994, and included all general fixed assets in service at that time with an historical cost over \$500. Historical records were used to determine cost and funding sources for all general fixed assets.

Assets were recorded and accumulated depreciation provided as follows:

	<u>Computer Equipment</u>	<u>Furniture</u>	<u>Land</u>	<u>Total</u>
Cost	\$ 209,314	\$ 142,233	\$ 8,000	\$ 359,547
Accumulated Depreciation	<u>77,071</u>	<u>67,399</u>	<u>-</u>	<u>144,470</u>
Net Book Value	<u>\$ 132,243</u>	<u>\$ 74,834</u>	<u>\$ 8,000</u>	<u>\$ 215,077</u>

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 13. CONTINGENCIES

A. Grants

BH-HVRDD received financial assistance from federal and state 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 General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of BH-HVRDD at June 30, 2000.

B. Subcontractors

For a majority of the expenditures in the Aging programs, BH-HVRDD contracts with local non-profit agencies and for profit companies to perform the specific services set forth in the grant agreements. BH-HVRDD disburses grant funds to the entities based on monthly performance reports received from each entity. Some of the non-profit Aging subcontractors are required to have an annual independent audit. Under OMB Circular A-133, BH-HVRDD requires each agency to submit a copy of the audit reports. If such audits disclose expenditures not in accordance with the terms of the grants, the grantor agency could disallow the costs and require reimbursement of the disallowed costs either from BH-HVRDD or the delegate agency. BH-HVRDD generally has the right of recovery from the subcontractors. For the year ended June 30, 2000, agency costs of various amounts were disbursed for which the audits have not been received. Based upon prior experience, management believes that BH-HVRDD will not incur significant losses from possible grant disallowances.

**BUCKEYE HILLS HOCKING-VALLEY REGIONAL DEVELOPMENT DISTRICT
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2000**

NOTE 14. FUND EQUITY AND OTHER CREDITS

Fund equity and other credits consist of the following:

General Fund:

Local Cash Fund	\$ 389,057	
Buckeye Hills-Hocking Valley Regional Development District Area Agency on Aging	124,580	\$ 513,637

Special Revenue Funds:

Revolving Loan Funds:		
Economic Development Administration	556,170	
Appalachian Regional Commission	1,083,215	
USDA-Rural Development	211,417	
RLF Administration	29,450	1,880,252

General Fixed Assets:

Investment in General Fixed Assets		215,077
Total Fund Equity and Other Costs		<u>\$ 2,608,966</u>

**BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2000**

FEDERAL GRANTOR/GRANTOR/PASS THROUGH AGENCY Program Title	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	EXPENDI- TURES
DEPARTMENT OF AGRICULTURE			
Passed through the Ohio Department of Aging:			
Food Distribution Program: USDA Reimbursements	10.570	n/a	<u>\$118,210</u>
DEPARTMENT OF COMMERCE			
Direct from Economic Development Administration			
Support for Planning Organization	11.302	06-05-11006-99	50,462
Revolving Loan Program	11.302	n/a	<u>95,199</u>
Total Economic Development Administration			<u>145,661</u>
APPALACHIAN REGIONAL COMMISSION			
Direct from Appalachian Regional Commission			
Technical Assistance 302 (A)	23.011	OH-0707B-00-C29-302	73,062
Technical Assistance 302 (A)	23.011	OH-0707B-99-C27-302	100,460
Revolving Loan Program	23.011	89-82/OH-10296-97	362,978
ARC Contract (354-404)	23.011	OH-13262	58,917
ARC Trade/Export Program	23.011	OH-12967	<u>27,947</u>
Total Appalachian Regional Commission			<u>623,364</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through the Ohio Department of Aging:			
Special Programs for the Aging - Title III A	93.045	n/a	102,505
Special Programs for the Aging - Title III B	93.044	n/a	404,693
Special Programs for the Aging - Title III C	93.045	n/a	531,325
Aging Cluster Subtotal			<u>1,038,523</u>
Special Programs for the Aging - Title III D	93.046	n/a	5,375
Special Programs for the Aging - Title III F	93.043	n/a	19,413
Special Programs for the Aging - Title VII	93.041	n/a	25,713
Special Programs for the Aging - Home Energy Assistance Program	93.568	n/a	13,779
PASSPORT Program	93.778	n/a	<u>2,563,722</u>
Total Department of Health and Human Services			<u>3,666,525</u>
Total Federal Assistance			<u>\$4,553,760</u>

**BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FISCAL YEAR ENDED JUNE 30, 2000**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes activity of BH-HVRDD's federal award programs. The schedule has been prepared on the modified accrual basis of accounting.

NOTE B - SUBRECIPIENTS

BH-HVRDD passes-through certain Federal assistance received from the Ohio Department of Aging to other governments or not-for-profit agencies (subrecipients). BH-HVRDD records expenditures of Federal awards to subrecipients when services are provided by the subrecipients.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, BH-HVRDD is responsible for monitoring subrecipients to help assure Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts grant agreements, and that performance goals are achieved.

NOTE C - REVOLVING LOAN FUND

BH-HVRDD has established a revolving loan program to provide low-interest loans to businesses to create jobs in the region. The Appalachian Regional Commission (ARC), Economic Development Administration (EDA), and the United States Department of Agriculture (USDA) have granted money for these loans to BH-HVRDD. The initial loan of this money is recorded as a disbursement on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by the grantors. Such ARC loans are included as disbursements on the Schedule.

Collateral for these loans is determined on a case-by-case basis, but includes mortgages on real estate and liens on business equipment and inventory. The gross amount of loans outstanding under these programs at June 30, 2000, is listed in Notes 9, 10, and 11 to the combined financial statements.

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require that BH-HVRDD contribute non-Federal funds (matching funds) to support the Federally funded programs. BH-HVRDD has complied with the matching requirements.

NOTE E - MATCHING REQUIREMENTS

The Ohio Department of Aging does not issue grant identification numbers to funds passed through its agency. Therefore, there are no identification numbers to list on the Schedule of Expenditures of Federal Awards.



**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**

Board of Directors
Buckeye Hills-Hocking Valley Regional Development District
Marietta, Ohio

We have audited the general purpose financial statements of Buckeye Hills-Hocking Valley Regional Development District as of and for the year ended June 30, 2000, and have issued our report thereon dated November 3, 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 Buckeye Hills-Hocking Valley Regional Development District'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 Buckeye Hills-Hocking Valley Regional Development District'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.

However, we noted certain matters involving the internal control over financial reporting that we have reported to management of Buckeye Hills-Hocking Valley Regional Development District in a separate letter dated November 3, 2000.

This report is intended solely for the information of the Board of Directors, management, others within the organization, and the 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.

S. N. Sweeney, A. C.

Wheeling, West Virginia
November 3, 2000



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

Board of Directors
Buckeye Hills-Hocking Valley Regional Development District
Marietta, Ohio

Compliance

We have audited the compliance of Buckeye Hills-Hocking Valley Regional Development District with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. Buckeye Hills-Hocking Valley Regional Development District'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 Buckeye Hills-Hocking Valley Regional Development District's management. Our responsibility is to express an opinion on Buckeye Hills-Hocking Valley Regional Development District'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 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 Buckeye Hills-Hocking Valley Regional Development District'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 Buckeye Hills-Hocking Valley Regional Development District's compliance with those requirements.

As described in item 2000-01 in the accompanying schedule of findings, Buckeye Hills-Hocking Valley Regional Development District did not comply with requirements regarding monitoring of subrecipients that are applicable to its Medicaid (PASSPORT) program. Compliance with such requirements is necessary, in our opinion, for Buckeye Hills-Hocking Valley Regional Development District to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, Buckeye Hills-Hocking Valley Regional Development District 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, 2000.

Internal Control Over Compliance

The management of Buckeye Hills-Hocking Valley Regional Development District 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 Buckeye Hills-Hocking Valley Regional Development District'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.

We noted a matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control over compliance that, in our judgment, could adversely affect Buckeye Hills-Hocking Valley Regional Development District's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying schedule of findings as item 2000-02.

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. Our consideration of the internal control over compliance would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness.

This report is intended solely for the information of the Board of Directors, management, others within the organization, and the 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.

S. N. Snodgrass, A. C.

Wheeling, West Virginia
November 3, 2000

**BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
SCHEDULE OF FINDINGS AND
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2000**

SUMMARY OF AUDITOR'S RESULTS

An unqualified opinion has been issued on the general purpose financial statements of Buckeye Hills-Hocking Valley Regional Development District as of and for the fiscal year ended June 30, 2000, dated November 3, 2000.

A qualified opinion has been issued on the compliance for major programs of Buckeye Hills-Hocking Valley Regional Development District as of and for the fiscal year ended June 30, 2000, dated November 3, 2000.

The audit disclosed an item of material noncompliance required to be reported under OMB Circular A-133 with regard to major programs.

The audit did not disclose any matters involving the internal control over the financial statements that would be considered to be reportable conditions or material weaknesses. However, the audit did disclose a reportable condition involving the internal control over compliance for major programs that is not considered to be a material weakness.

The audit disclosed no questioned costs or likely questioned costs exceeding \$10,000 for type of compliance requirement for a major program.

The following is a list of major programs for the fiscal year ended June 30, 2000:

CFDA # 93.778 U.S. Department of Health and Human Services - Medicaid

The dollar threshold used to distinguish between Type A and B programs is \$300,000.

Buckeye Hills-Hocking Valley Regional Development District qualified as a low-risk auditee for the year ended June 30, 2000.

FINDINGS AND QUESTIONED COSTS

Financial Statement Findings in Accordance with GAGAS

We noted no findings related to the financial statements which are required to be reported in accordance with GAGAS.

**BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
SCHEDULE OF FINDINGS AND
SUMMARY OF AUDITORS' RESULTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2000**

FINDINGS AND QUESTIONED COSTS (CONTINUED)

Findings and Questioned Costs for Federal Awards

Finding 2000-01 Compliance

BH-HVRDD did not adequately monitor subrecipients of its major federal awards during the year. Refer to Finding 2000-02 for details.

Finding 2000-02 Reportable Condition

Criteria

With respect to federal awards which BH-HVRDD has passed through to subrecipients, BH-HVRDD is required by the provisions of Office of Management and Budget Circular A-133 to (1) monitor the activities of subrecipients, as necessary, to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved, (2) ensure that subrecipients expending \$300,000 or more in Federal awards during the subrecipient's fiscal year have met the audit requirements of Circular A-133 for that fiscal year, and (3) consider whether subrecipient audits necessitate adjustment of BH-HVRDD's own records.

Condition

BH-HVRDD did not adequately monitor the contract performance of its subrecipients and did not ensure that subrecipients had met the audit requirements of Circular A-133.

Cause

Turnover in administrative staff in the aging programs created a situation in which all scheduled subrecipient monitoring was not performed.

Effect

Failure to comply with requirements of federal award programs could have a direct and material effect on BH-HVRDD.

Recommendation

At a minimum, BH-HVRDD should adopt the Ohio Department of Aging subrecipient monitoring tool for performing and documenting contractual compliance. A monitoring calendar should be established annually to ensure that an adequate number of subrecipients are monitored each year.

**BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATUS OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2000**

FINDINGS AND QUESTIONED COSTS

All issues noted in the prior year management letter (at June 30, 1999) were resolved to the auditors' satisfaction, with the exception of subrecipients monitoring which has been cited as a reportable condition above.

SNODGRASS

Certified Public Accountants and Consultants



BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT ADDITIONAL FINANCIAL INFORMATION JUNE 30, 2000

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The Supplemental Statements of Indirect Costs and Statements of Revenue, Expenditures, and Changes in Fund Balance for the various funds contained on pages 37 through 62 are presented for the purpose of additional analyses and are not a required part of the basic financial statements. This information is the responsibility of the BH-HVRDD's management. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

S. R. Snodgrass, A.C.

Wheeling, West Virginia
November 3, 2000

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF INDIRECT COSTS
FOR THE YEAR ENDED JUNE 30, 2000**

	<u>ACTUAL</u>
Salaries	\$ 134,020
Fringe Benefits	48,734
Total Salaries and Fringe Benefits	182,754
Data Processing	3,138
Travel	12,236
Equipment Lease	3,935
Other Costs	1,557
Equipment Maintenance	7,996
Telephone	8,861
Insurance and Bonding	4,166
Organizational Dues	2,860
Subscriptions	570
Audit Costs	7,500
Legal Costs	381
Space	17,000
Supplies	11,801
Postage	6,197
Printing and Duplicating	692
Governing Board Expense	3,952
Advertising	422
Total Other Indirect Costs	93,264
Total Indirect Costs	\$ 276,018

	<u>Pool</u>	<u>Adjustment</u>	<u>Base</u>	<u>Rate</u>
	<u>Cost</u>			
Salaries and Fringe Benefits	\$ 182,754	\$ 21,038	\$ 1,154,351	17.6542%
Other Indirect Costs	\$ 93,264	\$ (21,038)	\$ 460,110	15.6976%
				33.3518%

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2000**

AGING ADMINISTRATION GRANT - 207A - CY 2000

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES		
Personnel	113,986	91,324
Employee Benefits	33,524	29,719
Travel	12,250	10,408
Equipment	7,500	6,593
Supplies	750	992
Contractual	7,500	6,035
Other Direct Costs	23,479	16,578
Indirect Costs	<u>39,807</u>	<u>28,954</u>
Total Expenditures	<u>238,796</u>	<u>190,603</u>
Deficiency of Revenues over Expenditures	(238,796)	(190,603)
OTHER FINANCING SOURCES (USES)		
Transfers In	<u>238,796</u>	<u>190,603</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE SIX MONTHS ENDED DECEMBER 31, 1999**

AGING ADMINISTRATION GRANT - 207A - CY 1999

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES		
Personnel	96,875	79,097
Employee Benefits	22,966	23,849
Travel	9,250	5,236
Equipment	1,000	536
Supplies	750	347
Contractual Services	13,837	1,460
Other Direct Costs	25,708	15,947
Indirect Costs	<u>35,558</u>	<u>27,885</u>
Total Expenditures	<u>205,944</u>	<u>154,357</u>
Deficiency of Revenues over Expenditures	(205,944)	(154,357)
OTHER FINANCING SOURCES (USES)		
Transfers In	<u>205,944</u>	<u>154,357</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2000**

**ARC 302 (A) CY 2000
GRANT NO. OH-0707B-00-C29-302**

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES		
Federal Grants	\$ 90,308	\$ 73,062
State Grants	86,617	97,499
In-Kind Revenue	3,000	4,246
Local Funds	<u>691</u>	<u>-</u>
Total Revenues	<u>180,616</u>	<u>174,807</u>
EXPENDITURES		
Personnel	94,473	92,083
Employee Benefits	34,182	33,054
Travel	10,000	10,336
Supplies	300	-
Contractual	3,500	5,895
In-Kind Expenses	3,000	4,246
Other Direct Costs	513	269
Indirect Costs	<u>34,648</u>	<u>28,924</u>
Total Expenditures	<u>180,616</u>	<u>174,807</u>
Excess of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE SIX MONTHS ENDED DECEMBER 31, 1999**

**ARC 302 (A) CY 1999
GRANT NO. OH-0707B-99-C27-302**

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES		
Federal Grants	\$ 89,000	\$ 100,460
State Grants	85,500	68,818
In-Kind Revenue	<u>3,500</u>	<u>2,440</u>
Total Revenues	<u>178,000</u>	<u>171,718</u>
EXPENDITURES		
Personnel	97,420	93,952
Employee Benefits	30,797	32,660
Travel	10,000	5,607
Equipment	-	2,154
Supplies	250	330
Contractual	1,000	677
In-Kind Expenses	3,500	2,440
Other Direct Costs	1,036	776
Indirect Costs	<u>33,997</u>	<u>33,122</u>
Total Expenditures	<u>178,000</u>	<u>171,718</u>
Excess of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

RUTLAND FLOOD MITIGATION

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES		
State Grants	<u>\$ 5,903</u>	<u>\$ 5,903</u>
EXPENDITURES		
Personnel	3,701	3,701
Employee Benefits	952	952
Other Direct Costs	16	16
Indirect Costs	<u>1,234</u>	<u>1,234</u>
Total Expenditures	<u>5,903</u>	<u>5,903</u>
Excess of Revenues over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

**ECONOMIC DEVELOPMENT ADMINISTRATION
GRANT NO. 06-05-11006-99**

	BUDGET	ACTUAL
REVENUES		
Federal Grants	\$ 55,000	\$ 50,462
State Grants	18,333	16,821
Total Revenues	73,333	67,283
EXPENDITURES		
Personnel	41,021	39,525
Employee Benefits	14,372	10,989
Travel	2,800	1,639
Supplies	200	1,948
Other Direct Costs	433	-
Indirect Costs	14,507	13,182
Total Expenditures	73,333	67,283
Excess of Revenues over Expenditures	\$ -	\$ -

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2000**

ODA HOUSING GRANT - CY 2000

	BUDGET	ACTUAL
REVENUES	\$ -	\$ -
EXPENDITURES		
Personnel	14,817	12,232
Employee Benefits	6,759	4,717
Travel	3,250	2,438
Supplies	150	30
Other Direct Costs	839	74
Indirect Costs	2,435	1,851
Total Expenditures	28,250	21,342
Deficiency of Revenues over Expenditures	(28,250)	(21,342)
OTHER FINANCING SOURCES (USES)		
Transfers In	28,250	21,342
Excess of Revenues and Other Sources Over Expenditures and Other Uses	\$ -	\$ -

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE SIX MONTHS ENDED DECEMBER 31, 1999**

ODA HOUSING GRANT - CY 1999

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES	\$ -	\$ -
EXPENDITURES		
Personnel	15,282	17,256
Employee Benefits	7,044	6,133
Travel	2,000	3,965
Equipment	-	3,041
Supplies	-	87
Other Direct Costs	250	761
Indirect Costs	3,424	3,355
Total Expenditures	28,000	34,598
Deficiency of Revenues over Expenditures	(28,000)	(34,598)
OTHER FINANCING SOURCES (USES)		
Transfers In	28,000	34,598
Excess of Revenues and Other Sources Over Expenditures and Other Uses	\$ -	\$ -

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

REVOLVING LOAN FUND PROGRAM

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES		
Miscellaneous Income	<u>\$ 1,925</u>	<u>\$ 1,925</u>
EXPENDITURES		
Travel	1,506	1,506
Supplies	33	33
Other Direct Costs	<u>386</u>	<u>386</u>
Total Expenditures	<u>1,925</u>	<u>1,925</u>
Excess of Revenues over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

**OHIO DEPARTMENT OF DEVELOPMENT
GRANT NO. DoD 99-008**

	BUDGET	ACTUAL
REVENUES		
State Grants	\$ 10,000	\$ 7,631
Local Funds	2,500	1,908
Total Revenues	12,500	9,539
EXPENDITURES		
Contractual	10,000	7,418
Other Direct Costs	2,500	2,121
Total Expenditures	12,500	9,539
Excess of Revenues over Expenditures	\$ -	\$ -

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

ODA - NUTRITION PROGRAM

	BUDGET	ACTUAL
REVENUES	\$ -	\$ -
EXPENDITURES		
Personnel	17,709	17,836
Employee Benefits	4,134	4,588
Travel	1,000	2,555
Other Direct Costs	894	53
Indirect Costs	6,263	5,949
Total Expenditures	30,000	30,981
Deficiency of Revenues over Expenditures	(30,000)	(30,981)
OTHER FINANCING SOURCES (USES)		
Transfers In	30,000	30,981
Excess of Revenues and Other Sources Over Expenditures and Other Uses	\$ -	\$ -

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

**ARC EXPORT ASSISTANCE & TRADE READINESS
CONTRACT NO. OH-12967**

	BUDGET	ACTUAL
REVENUES		
Federal Grants	\$ 30,000	\$ 27,947
State Grants	-	6,987
Local Cash	7,500	-
Total Revenues	37,500	34,934
EXPENDITURES		
Personnel	16,500	16,731
Employee Benefits	7,003	5,922
Travel	4,500	3,391
Equipment	1,320	2,154
Supplies	900	-
Contractual	1,200	451
Other Direct Costs	242	705
Indirect Costs	5,835	5,580
Total Expenditures	37,500	34,934
Excess of Revenues over Expenditures	\$ -	\$ -

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

MCCONNELSVILLE DOWNTOWN REVITALIZATION

	BUDGET	ACTUAL
REVENUES		
State Grants	\$ 5,000	\$ 2,739
EXPENDITURES		
Personnel	2,935	1,821
Employee Benefits	477	274
Travel	543	36
Indirect Costs	1,045	608
Total Expenditures	5,000	2,739
Excess of Revenues over Expenditures	\$ -	\$ -

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

**ARC TECHNOLOGY UPGRADE
CONTRACT NO. OH-13262**

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES		
Federal Grants	\$ 62,854	\$ 58,917
Miscellaneous Income	-	10,536
Total Revenues	62,854	69,453
EXPENDITURES		
Equipment	125,167	112,235
Other Direct Costs	-	5,599
Total Expenditures	125,167	117,834
Deficiency of Revenues over Expenditures	(62,313)	(48,381)
OTHER FINANCING SOURCES (USES)		
Transfers In	62,313	48,381
Excess of Revenues and Other Sources Over Expenditures and Other Uses	\$ -	\$ -

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2000**

LOCAL CASH FUND

	<u>ACTUAL</u>
REVENUES	
State Grants	\$ 11,452
CDBG Administration	38,000
Local Funds	28,791
Interest Income	5,847
Miscellaneous Income	19,150
Total Revenues	103,240
EXPENDITURES	
Travel	610
Equipment	10,198
Supplies	4,477
Contractual	450
Space	11,452
Other Direct Costs	10,080
Local Cash Applied	16,920
Total Expenditures	54,187
Excess of Revenues over Expenditures	49,053
FUND BALANCE AT JULY 1, 1999	340,004
FUND BALANCE AT JUNE 30, 2000	\$ 389,057

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

PASSPORT PROGRAM

	BUDGET	ACTUAL
REVENUES	\$ -	\$ -
EXPENDITURES		
Personnel	619,425	607,515
Employee Benefits	220,771	209,341
Travel	49,214	49,085
Equipment	48,500	28,009
Supplies	11,400	10,217
Contractual	12,000	532
Space	38,374	37,642
Other Direct Costs	110,448	79,842
Indirect Costs	116,844	107,252
Total Expenditures	1,226,976	1,129,435
Deficiency of Revenues over Expenditures	(1,226,976)	(1,129,435)
OTHER FINANCING SOURCES (USES)		
Transfers In	1,226,976	1,129,435
Excess of Revenues and Other Sources Over Expenditures and Other Uses	\$ -	\$ -

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

RESIDENTIAL STATE SUBSIDY GRANT

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES		
Miscellaneous Income	\$ -	\$ 2,100
EXPENDITURES		
Personnel	23,857	24,041
Employee Benefits	9,500	6,847
Travel	2,500	1,641
Equipment	-	1,223
Supplies	1,000	561
Contractual	7,100	-
Other Direct Costs	7,414	2,712
Indirect Costs	8,437	8,018
Total Expenditures	59,808	45,043
Deficiency of Revenues over Expenditures	(59,808)	(42,943)
OTHER FINANCING SOURCES (USES)		
Transfers In	59,808	42,943
Excess of Revenues and Other Sources Over Expenditures and Other Uses	\$ -	\$ -

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

ELDERCARE OPTIONS

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES		
Miscellaneous Income	<u>\$ -</u>	<u>\$ 3,881</u>
EXPENDITURES		
Personnel	52,552	57,237
Employee Benefits	19,244	19,651
Travel	4,280	3,133
Equipment	4,217	1,643
Supplies	991	695
Contractual	1,043	34
Space	3,337	2,403
Other Direct Costs	9,603	5,007
Indirect Costs	<u>9,913</u>	<u>10,105</u>
Total Expenditures	<u>105,180</u>	<u>99,908</u>
Deficiency of Revenues over Expenditures	(105,180)	(96,027)
OTHER FINANCING SOURCES (USES)		
Transfers In	<u>105,180</u>	<u>96,027</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

ARC REVOLVING LOAN FUND

	Actual
REVENUES	
Federal Grants	\$ -
Loan Interest	41,433
Bank Interest	2,813
Late Fees	1,047
Loan Closing Fees	5,010
Total Revenues	50,303
EXPENDITURES	
Bad Debts	30,000
Legal	2,012
Data Processing	331
Other Direct Costs	635
Total Expenditures	32,978
Excess of Revenues Over Expenditures	17,325
FUND BALANCE AT JULY 1, 1999	1,065,890
FUND BALANCE AT JUNE 30, 2000	\$ 1,083,215

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

EDA REVOLVING LOAN FUND

	Actual
REVENUES	
Loan Interest	\$ 20,189
Bank Interest	3,637
Late Fees	542
Loan Closing Fees	1,690
Total Revenues	26,058
EXPENDITURES	
Legal	164
Data Processing	331
Other Direct Costs	156
Total Expenditures	651
Excess of Revenues Over Expenditures	25,407
FUND BALANCE AT JULY 1, 1999	530,763
FUND BALANCE AT JUNE 30, 2000	\$ 556,170

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

166 LOAN PROGRAM

	Actual
REVENUES	
Loan Interest	\$ 2,030
Bank Interest	16,050
Late Fees	30
Total Revenues	18,110
EXPENDITURES	
Return of Cash to Funding Source	518,857
Return of Loans Receivable to Funding Source	54,105
Total Expenditures	572,962
Excess of Expenditures Over Revenues	(554,852)
FUND BALANCE AT JULY 1, 1999	554,852
FUND BALANCE AT JUNE 30, 2000	\$ -

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

REVOLVING LOAN FUND - ADMINISTRATION

	Actual
REVENUES	
Bank Interest	\$ 1,072
Other Revenue	1,597
Total Revenues	2,669
 EXPENDITURES	
Data Processing	337
Excess of Revenues Over Expenditures	2,332
 FUND BALANCE AT JULY 1, 1999	 27,118
FUND BALANCE AT JUNE 30, 2000	\$ 29,450

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

RURAL DEVELOPMENT REVOLVING LOAN FUND

	Actual
REVENUES	
Loan Interest	\$ 7,550
Bank Interest	1,118
Late Fees	263
Closing Fees	1,570
Total Revenues	10,501
 EXPENDITURES	
Legal	80
Data Processing	331
Other Direct Costs	202
Total Expenditures	613
Excess of Revenues Over Expenditures	9,888
 FUND BALANCE AT JULY 1, 1999	 201,529
FUND BALANCE AT JUNE 30, 2000	\$ 211,417

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000**

AREA AGENCY ON AGING

	Budget	Actual
REVENUES		
Federal Grants	\$ 2,261,118	\$ 3,783,721
State Grants	2,162,502	3,552,138
Interest Income	-	9,890
Miscellaneous Income	-	40,472
Total Revenues	4,423,620	7,386,221
 EXPENDITURES		
Area Agency Payments to Service Providers	2,047,629	5,688,858
Excess of Revenues Over Expenditures	2,375,991	1,697,363
 OTHER FINANCING SOURCES (USES)		
Transfers In	-	-
Transfers Out	(2,375,991)	(1,697,362)
Total Other Financing Sources (Uses)	(2,375,991)	(1,697,362)
 EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ -	\$ -

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2000**

AREA AGENCY ON AGING INTEREST AND TRAINING FUND

	Actual
REVENUES	
Interest Income	\$ 4,606
OTHER FINANCING SOURCES (USES)	
Operating Transfers In	-
Operating Transfers Out	(56,947)
Net Transfers	(56,947)
Deficiency of Revenues and Other Sources Over Expenditures and Other Uses	(52,341)
FUND BALANCE AT JULY 1, 1999	176,921
FUND BALANCE AT JUNE 30, 2000	\$ 124,580

SNODGRASS

Certified Public Accountants and Consultants



BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT GRANT YEAR INFORMATION JUNE 30, 2000

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The information contained on pages 64 through 66 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. This information is presented on the grant year applicable to each specific grant and not on Buckeye Hills-Hocking Valley Regional Development District's fiscal year. This information is the responsibility of Buckeye Hills-Hocking Valley Regional Development District's management. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

S. R. Snodgrass, A.C.

Wheeling, West Virginia
November 3, 2000

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE GRANT YEAR JANUARY 1, 1999 - DECEMBER 31, 1999**

AGING ADMINISTRATION GRANT - 207A - CY 1999

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES		
Personnel	201,075	178,077
Employee Benefits	56,169	57,048
Travel	19,700	15,498
Equipment	1,000	536
Supplies	1,500	1,128
Contractual Services	27,674	1,460
Other Direct Costs	44,746	37,522
Indirect Costs	<u>71,880</u>	<u>69,119</u>
Total Expenditures	<u>423,744</u>	<u>360,388</u>
Deficiency of Revenues over Expenditures	(423,744)	(360,388)
OTHER FINANCING SOURCES (USES)		
Transfers In	<u>423,744</u>	<u>360,388</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE GRANT YEAR JANUARY 1, 1999 - DECEMBER 31, 1999**

**ARC 302 (A) CY 1999
GRANT NO. OH-0707B-99-C27-302**

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES		
Federal Grants	\$ 178,000	\$ 176,936
State Grants	171,000	169,878
In-Kind Revenue	7,000	6,987
Local Funds	<u>-</u>	<u>71</u>
Total Revenues	<u>356,000</u>	<u>353,872</u>
EXPENDITURES		
Personnel	194,839	184,850
Employee Benefits	61,595	66,451
Travel	20,000	20,217
Equipment	-	2,154
Supplies	500	330
Contractual	2,000	677
In-Kind Expenses	7,000	6,987
Other Direct Costs	2,073	1,353
Indirect Costs	<u>67,993</u>	<u>70,853</u>
Total Expenditures	<u>356,000</u>	<u>353,872</u>
Excess of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE GRANT YEAR JANUARY 1, 1999 - DECEMBER 31, 1999**

ODA HOUSING GRANT - CY 1999

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES		
Personnel	30,564	32,756
Employee Benefits	14,088	12,525
Travel	4,000	7,940
Equipment	-	3,041
Supplies	-	148
Other Direct Costs	500	801
Indirect Costs	<u>6,848</u>	<u>6,447</u>
Total Expenditures	<u>56,000</u>	<u>63,658</u>
Deficiency of Revenues over Expenditures	(56,000)	(63,658)
OTHER FINANCING SOURCES (USES)		
Transfers In	<u>56,000</u>	<u>63,658</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

SNODGRASS

Certified Public Accountants and Consultants



BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT PROJECT LIFE INFORMATION JUNE 30, 2000

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The information contained on page 68 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. This information is presented on the life of the grant and not on Buckeye Hills-Hocking Valley Regional Development District's fiscal year. This information is the responsibility of Buckeye Hills-Hocking Valley Regional Development District's management. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

S. R. Snodgrass, A.C.

Wheeling, West Virginia
November 3, 2000

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
FOR THE PROJECT ENDED JUNE 30, 2000**

RUTLAND FLOOD MITIGATION

	BUDGET	ACTUAL
REVENUES		
State Grants	\$ 70,000	\$ 70,603
EXPENDITURES		
Personnel	35,051	38,052
Employee Benefits	14,440	14,654
Travel	5,800	3,164
Supplies	-	144
Other Direct Costs	-	85
Indirect Costs	14,709	14,504
Total Expenditures	70,000	70,603
Excess of Revenues over Expenditures	\$ -	\$ -

**BUCKEYE HILLS - HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
TITLE III AND SENIOR COMMUNITY SERVICES BLOCK GRANT
SUMMARY OF GRANT CARRYOVER
FOR GRANTS ENDED DECEMBER 31, 1999
FOR THE YEAR ENDED DECEMBER 31, 1999**

Program	CFDA Number	Beginning Carry- over	New Grant Award	Grant Expendi- tures	Other Revenue (Expendi- tures)	Ending Carry- over
Title III A	93	\$ -	\$ 204,197	\$ 171,424	\$ -	\$ 32,773
Title III B	93	-	345,810	332,354	-	13,456
Title III C-1	93	33,081	229,974	207,668	-	55,387
Title III C-2	93	53,469	217,111	215,194	-	55,386
USDA C-1	10.570	262	39,704	39,704	-	262
USDA C-2	10.570	(974)	81,606	82,897	1,291	(974)
Block Grant Admin.	-	14,119	87,285	89,404	-	12,000
Block Grant Services	-	195,418	463,735	568,510	1,190	91,833
Title III D	93.046	-	10,922	10,922	-	-
Bed Fees	-	-	8,253	8,253	-	-
Home Care	-	36,852	49,913	73,172	-	13,593
Title VII Elder Abuse	93.041	-	5,994	-	-	5,994
Title VII Ombudsman	93.041	4,451	-	-	-	4,451
Title III Bess	93.044	4,230	-	-	-	4,230
III B Training	93.044	8,396	7,000	5,037	-	10,359
Title III F	93.043	-	24,459	17,728	-	6,731
Housing Training	-	220	-	-	(220)	-
Elderly Housing	-	1,705	-	-	(1,705)	-
Outreach	-	-	3,324	-	-	3,324
Totals		<u>\$ 351,229</u>	<u>\$ 1,779,287</u>	<u>\$ 1,822,267</u>	<u>\$ 556</u>	<u>\$ 308,805</u>

**BUCKEYE-HILLS HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUND
AREA AGENCY ON AGING
FOR THE YEAR ENDED JUNE 30, 2000**

Program	CFDA Number	(Receivable)	Federal Revenue	State Revenue	Other Revenue	Total Revenue	Expendi- tures	Transfers In/(Out)	(Receivable)
		Deferred Revenue 7/1/99							Deferred Revenue 6/30/00
Title III A	93	\$ (55,037)	\$ 174,981	\$ -	\$ -	\$ 174,981	\$ 102,505	\$ -	\$ 17,439
Title III B	93	(114,257)	535,103	-	-	535,103	407,357	10,358	23,847
Title III C-1	93	19,449	225,035	-	174	225,209	245,010	-	(352)
Title III C-2	93	(22,911)	346,462	-	-	346,462	286,488	-	37,063
USDA C-1	10.570	(6,516)	38,157	-	-	38,157	38,538	-	(6,897)
USDA C-2	10.570	(14,610)	80,379	-	1,291	81,670	80,963	-	(13,903)
Block Grant Admin.	-	(29,898)	-	172,189	-	172,189	142,291	-	-
Block Grant Services	-	(20,755)	-	409,982	1,060	411,042	558,964	75,000	(93,677)
Title III D	93	304	5,071	-	-	5,071	5,375	-	-
Bed Fees	-	(26,988)	-	75,764	-	75,764	65,867	-	(17,091)
Home Care	-	(8,253)	-	16,414	-	16,414	-	-	8,161
Title VII Elder Abuse	93	1,500	1,459	-	-	1,459	6,656	-	(3,697)
Title VII Ombudsman	-	3,541	-	-	-	-	3,541	-	-
Title III Bess	-	4,230	-	-	-	-	4,230	-	-
Title III B Training	93	11,371	-	-	-	-	1,013	(10,358)	-
Title III F	-	-	26,005	-	-	26,005	19,413	-	6,592
Passport	94	(452,646)	2,450,534	2,418,207	41,284	4,910,025	4,947,028	-	(489,649)
Options	-	(3,246)	-	208,673	10,433	219,106	249,571	-	(33,711)
HEAP	94	-	-	13,653	-	13,653	13,779	-	(126)
RSVP	-	-	-	77,068	-	77,068	77,068	-	-
Alzheimers	-	5,527	-	34,998	-	34,998	38,079	-	2,446
RSS	-	31,100	-	3,430	-	3,430	42,943	-	(8,413)
ODD	-	97,115	-	50,000	-	50,000	33,559	(75,000)	38,556
Title III B Med. + Choice	93	674	831	-	-	831	-	-	1,505
H.B. 1084	-	-	-	24,797	848	25,645	24,797	-	848
AAA Training	-	-	-	272	-	272	-	-	272
Totals		\$ (580,306)	\$ 3,884,017	\$ 3,505,447	\$ 55,090	\$ 7,444,554	\$ 7,395,035	\$ -	\$ (530,787)

**BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT
CONCLUSION STATEMENT
JUNE 30, 2000**

The audit was reviewed with and acknowledged by the following officials on December 13, 2000:

C. Boyer Simcox	-	Executive Director
Jean Eshelman	-	Director of Fiscal Affairs
Doug Dye	-	Assistant Director of Fiscal Affairs
John Givens	-	Fiscal Manager, Area Agency on Aging

Representing the independent audit firm of S. R. Snodgrass, A.C. was:

Michael A. Zeno	-	Senior Vice-President
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These officials were informed of their privilege to respond to, or contest, in writing, the contents of this report.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT

WASHINGTON 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
JANUARY 16, 2001**