



**LUC REGIONAL PLANNING COMMISSION
LOGAN COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999-1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**LUC REGIONAL PLANNING COMMISSION
LOGAN COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance – General Fund – For the Year Ended December 31, 1999	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balance – General Fund – For the Year Ended December 31, 1998	4
Notes to the Financial Statements	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	9

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

LUC Regional Planning Commission
Logan County
P.O. Box 141
East Liberty, Ohio 43319

To the Board of Commissioners:

We have audited the accompanying financial statements of LUC Regional Planning Commission, Logan County, Ohio, (the Commission) as of and for the years ended December 31, 1999 and 1998. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these 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.

As discussed in Note 1, the Commission prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balance of the Commission as of December 31, 1998 and December 31, 1999, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2000 on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of the audit committee, management, the Board of Commissioners and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

July 28, 2000

LUC REGIONAL PLANNING COMMISSION
LOGAN COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>General</u>
Cash Receipts:	
Fees Charged to Subdivisions	\$87,056
Other Receipts	<u>5,346</u>
Total Cash Receipts	<u>92,402</u>
Cash Disbursements:	
Salaries	56,059
Supplies	1,927
Equipment	8,768
Rentals	10,200
Travel	1,174
Public Employee's Retirement	6,449
Other	<u>5,130</u>
Total Disbursements	<u>89,707</u>
Total Receipts Over/(Under) Disbursements	<u>2,695</u>
Fund Cash Balance, January 1	<u>17,116</u>
Fund Cash Balance, December 31	<u><u>\$19,811</u></u>

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

LUC REGIONAL PLANNING COMMISSION
LOGAN COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>General</u>
Cash Receipts:	
Fees Charged to Subdivisions	\$84,588
Other Receipts	<u>10,208</u>
Total Cash Receipts	<u>94,796</u>
Cash Disbursements:	
Salaries	68,861
Supplies	2,623
Rentals	10,200
Travel	1,164
Public Employee's Retirement	8,584
Other	<u>7,961</u>
Total Disbursements	<u>99,393</u>
Total Receipts Over/(Under) Disbursements	<u>(4,597)</u>
Fund Cash Balance, January 1	<u>21,713</u>
Fund Cash Balance, December 31	<u><u>\$17,116</u></u>

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

**LUC REGIONAL PLANNING COMMISSION
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

By virtue of the adoption of a Resolution of Cooperation by the Board of County Commissioners of Logan County, Ohio, and by the Board of County Commissioners of Union County, Ohio, and by the Board of County Commissioners of Champaign County, Ohio, and by all municipalities within said counties exclusive of any territory within the limits of any municipality not having established a planning commission, there has been created a Regional Planning Commission vested with powers given to regional planning commissions under the laws of the State of Ohio, particularly Rev. Code 713.21.

Such Resolution of Cooperation provides for the creation of a Commission composed of representatives of Logan, Union, and Champaign Counties, the cooperating municipalities and citizen members appointed by the Board of County Commissioners of said Counties. These representatives appointed by the Logan, Union, and Champaign County Boards of Commissioners have the right to exercise the powers and duties of the Regional Planning Commission.

Subject to the provisions of all applicable statutes and in order to carry out the duties and functions of the Regional Planning Commission vested in it by virtue of the Resolution of Cooperation and the Statutes of the State of Ohio, it was determined to be necessary and desirable that Bylaws be adopted.

The LUC Regional Planning Commission, Logan County, (the Commission) is a body politic and corporate established for the purpose of exercising the rights and privileges conveyed to it by Section 713.21 of the Ohio Revised Code. The Commission operates under the direction of an executive committee. The Commission has acted as its own fiscal agent until January 1, 2000 when Logan County became the fiscal agent for the Commission.

The Commission provides the following services:

1. Provides member subdivisions with technical assistance with grants and grant writing;
2. Provides member subdivisions with assistance on zoning codes and the updating and revision of these codes;
3. Assists with the division of real estate lots;
4. Maintains flood insurance maps on file and oversees flood hazard construction regulations; and
5. Maintains the County's census data on file.

The Commission's management believes these financial statements present all activities for which the Commission is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary requirements are not applicable to the Commission but the Commission passes an operating budget annually.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**LUC REGIONAL PLANNING COMMISSION
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Cash and Investments

The Commission maintains a cash pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments.

The carrying amount of cash at December 31 was as follows:

	1999	1998
Demand Deposits	<u>\$19,811</u>	<u>\$17,116</u>

D. Fund Accounting

The Commission uses fund accounting to segregate cash and investments that are restricted as to use. The Commission classifies its funds into the following type:

1. General Fund

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

E. Budgetary Process

The Commission budgets each fund annually.

1. Appropriations

The Board annually approves appropriation measures and subsequent amendments. Expenditures may not exceed appropriations at the fund level. Appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

A summary of 1999 and 1998 budgetary activity appears in Note 2.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Commission.

**LUC REGIONAL PLANNING COMMISSION
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

2. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31 1999 and 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$89,000	\$92,402	\$3,402
	\$89,000	\$92,402	\$3,402

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$103,030	\$89,707	\$13,323
	\$103,030	\$89,707	\$13,323

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$86,600	\$94,796	\$8,196
	\$86,600	\$94,796	\$8,196

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$92,675	\$99,393	(\$6,718)
	\$92,675	\$99,393	(\$6,718)

3. RETIREMENT SYSTEMS

The Commission's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, PERS members contributed 8.5% of their gross salaries. The Commission contributed an amount equal to 13.55 % of participants' gross salaries. The Commission has paid all contributions required through December 31, 1999.

**LUC REGIONAL PLANNING COMMISSION
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

4. RISK MANAGEMENT

The Commission has obtained commercial insurance for the following risks:

- Treasurer's Liability

The Commission's full-time employee is covered under a health insurance plan obtained through Logan County.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

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

LUC Regional Planning Commission
Logan County
P.O. Box 141
East Liberty, Ohio 43319

To the Board of Commissioners:

We have audited the financial statements of LUC Regional Planning Commission, Logan County, Ohio (the Commission), as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated July 28, 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 the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission'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.

LUC Regional Planning Commission
Logan County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended for the information and use of the audit committee, management, the Board of Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

July 28, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

LUC REGIONAL PLANNING COMMISSION

LOGAN 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
SEPTEMBER 12, 2000**