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**Regional Planning Commission**

**Hamilton County**

**Report on Audits of Financial Statements**

**for the years ended December 31, 1998 and 1997**

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# **Regional Planning Commission**

## **Hamilton County**

**Report on Audits of Financial Statements**

**for the years ended December 31, 1998 and 1997**

**Regional Planning Commission  
Hamilton County  
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OFFICE OF THE AUDITOR

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We have reviewed the Independent Auditor's Report of the Regional Planning Commission, Hamilton County, prepared by PricewaterhouseCoopers, LLP, for the audit period January 1, 1997 through December 31, 1998. 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 Regional Planning Commission is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro", written over a horizontal line.

JIM PETRO  
Auditor of State

January 13, 2000

**INDEPENDENT ACCOUNTANT'S REPORT**

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We have audited the accompanying Statements of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances – General Fund of the Regional Planning Commission, Hamilton County, Ohio, at and for the years ended December 31, 1998 and 1997. These financial statements are the responsibility of the Regional Planning Commission's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Regional Planning Commission prepares its financial statements on the cash basis of accounting, 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 general fund cash balances and reserves for encumbrances of the Regional Planning Commission, Hamilton County, Ohio, at December 31, 1998 and 1997, and the general fund 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 a report dated October 15, 1999 on our consideration of the Regional Planning Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*PricewaterhouseCoopers LLP*

October 15, 1999

**Regional Planning Commission  
Hamilton County  
Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash  
Balances – General Fund  
for the year ended December 31, 1998**

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Cash receipts:	
Subdivisions	\$ 606,100
Federal Funds	185,000
Charges for Services	75,814
Miscellaneous	4,355
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Total cash receipts	871,269
 Cash disbursements:	
Salaries and Benefits	588,884
Workers Compensation	5,871
Supplies and Postage	12,067
Advertising and Publishing	8,086
Equipment	12,598
Repairs and Maintenance	23,419
Contracts: Services	17,780
Contracts: Computer Center	2,055
Rentals	2,743
Travel and Expenses	7,762
Public Employees Retirement	81,325
Mandatory Medicare - Employer	6,011
Hospital Care	54,890
Subscriptions and Training	11,239
Other	159
	<hr/>
Total program disbursements	834,889
 Total receipts over program disbursements	36,380
 Fund cash balance at January 1, 1998	<hr/> 131,125
 Fund cash balance at December 31, 1998	<hr/> \$ 167,505
 Reserve for encumbrances at December 31, 1998	<hr/> \$ 34,623

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

**Regional Planning Commission  
Hamilton County  
Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash  
Balances – General Fund  
for the year ended December 31, 1997**

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Cash receipts:	
Subdivisions	\$ 613,370
Federal Funds	185,000
Charges for Services	61,086
Miscellaneous	4,208
	<hr/>
Total cash receipts	863,664
Cash disbursements:	
Salaries and Benefits	600,141
Workers Compensation	8,582
Supplies and Postage	13,429
Advertising and Publishing	4,649
Equipment	13,599
Repairs and Maintenance	15,118
Contracts: Services	48,531
Contracts: Computer Center	2,059
Rentals	2,610
Travel and Expenses	6,471
Public Employees Retirement	81,001
Mandatory Medicare - Employer	5,036
Hospital Care	53,925
Subscriptions and Training	6,198
	<hr/>
Total program disbursements	861,349
Total receipts over program disbursements	2,315
Fund cash balance at January 1, 1997	<hr/> 128,810
Fund cash balance at December 31, 1997	<hr/> \$ 131,125
Reserve for encumbrances at December 31, 1997	<hr/> \$ 43,136

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

**Regional Planning Commission  
Hamilton County  
Notes to the Financial Statements**

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**1. Summary of Significant Accounting Policies**

*A. Description of the Entity*

The Regional Planning Commission (the "Commission") was created pursuant to Sections 713.21 and 713.23 of the Ohio Revised Code. Its purpose is to exercise such powers and to perform duties as shall be consistent with the laws of Ohio. The financial records, excluding over the counter receipts, are maintained by the Hamilton County Auditor's Office.

The Commission operates under the direction of a seven member commission. Members of the Regional Planning Commission are appointed to serve five year terms by the Board of County Commissioners from nominations by Township Trustees and other interested parties. Members of the Commission include four representatives from townships; one representative from a municipality, one representative from a municipal planning commission and one representative from the Cincinnati Planning Commission.

The Hamilton County Auditor is responsible for fiscal control of the resources of the Commission. The Hamilton County Treasurer is the custodian of these funds. Services provided by the Commission include coordinating plans and improvements, and studying and making recommendations regarding needs, priorities and policies for community growth and conservation throughout Hamilton County.

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

*B. Basis of Accounting*

These financial statements were prepared on the cash basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when a payment is made rather than when a liability is incurred.

*C. Fund Accounting*

The Regional Planning Commission uses fund accounting to segregate cash that is restricted as to use. The Regional Planning Commission has one fund, the General Fund. The General Fund is the general operating fund of the Commission. It is used to account for all financial resources.



**Regional Planning Commission  
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*D. Budgetary Process*

The Regional Planning Commission is not subject to Ohio budgetary law as it is not a taxing subdivision. However, for management purposes, the Regional Planning Commission prepares annual appropriations, and the County Budget Commission determines the estimated resources.

The Regional Planning Commission reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

A summary of 1998 and 1997 budgetary activity appears in Note 3.

*E. Property, Plant and Equipment*

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements. As a department of Hamilton County, office space is provided to the Commission within a building owned by Hamilton County.

*F. 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 cash basis of accounting used by the Regional Planning Commission.

**2. Related Party Transactions – Cash**

Fiscal control of the Regional Planning Commission is vested with the County Auditor and County Treasurer. The Commission does not maintain a depository account of investments. The County Treasurer is responsible for deposits, investments and maintaining sufficient collateral for all funds of the Commission. All orders for expenditures of the Commission are drawn upon warrants of the County Auditor.

**Regional Planning Commission  
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**3. Budgetary Activity**

Budgetary activity for the years ended 1998 and 1997 was as follows:

<b>1998 Budgeted vs. Actual Receipts</b>			
	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General Fund	\$ 859,100	\$ 871,269	\$ 12,169

<b>1998 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General Fund	\$ 891,440	\$ 834,889	\$ 56,551

<b>1997 Budgeted vs. Actual Receipts</b>			
	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General Fund	\$ 839,870	\$ 863,664	\$ 23,794

<b>1997 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General Fund	\$ 872,700	\$ 861,349	\$ 11,351

**Regional Planning Commission  
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Notes to the Financial Statements**

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**4. Retirement Systems**

The employees of the Commission are covered by the Public Employees Retirement System ("PERS") of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post retirement health care, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

PERS members contributed 8.5% of their gross salaries. The Regional Planning Commission contributed an amount equal to 13.55% of participants' gross salaries. The Regional Planning Commission has paid all contributions required through December 31, 1998.

**5. Risk Management**

The Regional Planning Commission has obtained insurance through Hamilton County, which is self-insured, for the following risks:

- Comprehensive property and general liability
- Errors and omissions

**6. Legal Compliance**

Pursuant to Section 117.11 of the Revised Code, the Auditor of State performed tests of compliance with various provisions of local, state and/or federal laws, as appropriate.

Report of Independent Accountants on Compliance and  
on the Internal Control Over Financial Reporting Based  
on an Audit of Financial Statements Performed in  
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Hamilton County Administration Building  
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Cincinnati, Ohio 45202

We have audited the financial statements of the Regional Planning Commission, Hamilton County, Ohio, at and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated October 15, 1999. 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 Regional Planning 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 Regional Planning Commission's internal control over financial reporting 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 design of internal control over financial reporting or its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Regional Planning Commission's management, Board of Commissioners, federal awarding agencies and pass-through entities, and the Auditor of State of Ohio and is not intended to be and should not be used by anyone other than these specified parties.

October 15, 1999

*PricewaterhouseCoopers LLP*



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REGIONAL PLANNING COMMISSION

HAMILTON 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.

By: \_\_\_\_\_

*Susan Babbitt*

Clerk of the Bureau

Date: \_\_\_\_\_

**JAN 27 2000**