



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

HARDIN COUNTY REGIONAL PLANNING COMMISSION

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REPORT OF INDEPENDENT ACCOUNTANTS

Hardin County Regional Planning Commission
Hardin County
One Courthouse Square, Suite 130
Kenton, Ohio 43326

To the Board of Commissioners:

We have audited the accompanying financial statements of the Hardin County Regional Planning Commission, Hardin 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, 1999 and 1998, 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 7, 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 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 7, 2000

HARDIN COUNTY REGIONAL PLANNING COMMISSION

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

Cash Receipts:	
Fees Charged to Subdivisions	\$42,800
Other Receipts	<u>20,440</u>
Total Cash Receipts	<u>63,240</u>
Cash Disbursements:	
Salaries	46,439
Supplies	367
Contracts - Repair	120
Contracts - Services	456
Health Insurance	2,036
Travel	102
Public Employee's Retirement	6,966
Worker's Compensation	524
Other	<u>898</u>
Total Disbursements	<u>57,908</u>
Total Receipts Over/(Under) Disbursements	5,332
Fund Cash Balance, January 1	<u>31,567</u>
Fund Cash Balance, December 31	<u><u>\$36,899</u></u>

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

HARDIN COUNTY REGIONAL PLANNING COMMISSION

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

Cash Receipts:

Fees Charged to Subdivisions	\$37,928
Other Receipts	<u>19,618</u>
Total Cash Receipts	<u>57,546</u>

Cash Disbursements:

Salaries	44,977
Supplies	274
Equipment	3,911
Contracts - Services	434
Health Insurance	1,501
Travel	153
Public Employee's Retirement	6,746
Worker's Compensation	245
Other	<u>1,638</u>
Total Disbursements	<u>59,879</u>

Total Receipts Over/(Under) Disbursements (2,333)

Fund Cash Balance, January 1 33,900

Fund Cash Balance, December 31 \$31,567

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

HARDIN COUNTY REGIONAL PLANNING COMMISSION

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Hardin County Regional Planning Commission, Hardin County , (the Commission) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Commission is directed by a 42 member Board. The Hardin County Auditor acts as fiscal agent for the commission.

The Commission provides the following services:

1. assists the County in administering grants;
2. provides member subdivisions with technical assistance with grants and grant writing;
3. provides member subdivisions with assistance on zoning codes and the updating and revision of these codes;
4. assists with the division of real estate lots;
5. maintains flood insurance maps on file and oversees flood hazard construction regulations; and
6. 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 presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Cash and Investments

As required by Ohio Revised Code, the Commission's cash is held and invested by the Hardin County Treasurer, who is the custodian for Commission monies. The Commission's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

HARDIN COUNTY REGIONAL PLANNING COMMISSION

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

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 types:

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 its fund annually.

1. Appropriations

The Board annually approves appropriation measures and subsequent amendments. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control. Appropriations lapse at year end.

2. Estimated Resources

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

3. Encumbrances

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

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

The one employee is 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.

HARDIN COUNTY REGIONAL PLANNING COMMISSION

**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			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$73,500	\$63,240	(\$10,260)

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$70,600	\$57,908	\$12,692

1998 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$73,500	\$57,546	(\$15,954)

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$67,700	\$59,879	\$7,821

3. RETIREMENT SYSTEMS

The Commission's employee belongs 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.

4. RISK MANAGEMENT

The Commission is included under the Hardin County's insurance policy for coverage of County owned property and equipment utilized by the Commission. The coverage provided is:

- General liability
- Property coverage

The Commission's full-time employee is covered by a health insurance plan.

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

Hardin County Regional Planning Commission
Hardin County
One Courthouse Square, Suite 130
Kenton, Ohio 43326

To the Board of Commissioners:

We have audited the financial statements of the Hardin County Regional Planning Commission, Hardin County, Ohio (the Commission), as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated July 7, 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. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Commission in a separate letter dated July 7, 2000.

This report is intended for the information and use of management and 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".

Jim Petro
Auditor of State

July 7, 2000



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HARDIN COUNTY REGIONAL PLANNING COMMISSION

HARDIN 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
AUGUST 22, 2000**