



**REGIONAL PLANNING AND  
COORDINATING COMMISSION**

**GREENE COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2000-1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**REGIONAL PLANNING AND COORDINATING COMMISSION  
GREENE COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Regional Planning and Coordinating Commission  
Greene County  
651 Dayton-Xenia Road  
Xenia, Ohio 45385

To the Board of Commissioners:

We have audited the accompanying financial statements of the Regional Planning and Coordinating Commission, Greene County, (the Commission) as of and for the years ended December 31, 2000 and 1999. 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 and reserve for encumbrances of the Regional Planning and Coordinating Commission, Greene County, as of December 31, 2000 and 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 May 4, 2001, 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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.

**Jim Petro**  
Auditor of State

May 4, 2001

**REGIONAL PLANNING AND COORDINATING COMMISSION  
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,  
AND CHANGES IN FUND CASH BALANCE - GOVERNMENTAL FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<b>General</b>
<b>Cash Receipts:</b>	
Intergovernmental Revenues	\$199,446
Charges for Services	53,768
Miscellaneous Revenue	13
 Total Cash Receipts	 253,227
 <b>Cash Disbursements:</b>	
Salaries and Benefits	234,696
Supplies	11,743
Equipment	10,031
Contractural Services	338
Miscellaneous	9,029
 Total Disbursements	 265,837
 Total Receipts (Under) Disbursements	 (12,610)
 Fund Cash Balances, January 1	 123,591
 <b>Fund Cash Balances, December 31</b>	 <b>\$110,981</b>
 Reserve for Encumbrances, December 31	 \$7,321

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

**REGIONAL PLANNING AND COORDINATING COMMISSION  
GREENE COUNTY**

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

	<u>General</u>
<b>Cash Receipts:</b>	
Intergovernmental Revenues	\$189,446
Charges for Services	66,885
Miscellaneous Revenue	<u>121</u>
Total Cash Receipts	<u>256,452</u>
<b>Cash Disbursements:</b>	
Salaries	235,452
Supplies	7,659
Equipment	5,929
Contractual Services	740
Miscellaneous	<u>9,898</u>
Total Disbursements	<u>259,678</u>
Total Receipts (Under) Disbursements	(3,226)
Fund Cash Balance, January 1	<u>126,817</u>
<b>Fund Cash Balance, December 31</b>	<u><u>\$123,591</u></u>
Reserve for Encumbrances, December 31	<u><u>\$8,994</u></u>

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



**REGIONAL PLANNING AND COORDINATING COMMISSION  
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Regional Planning and Coordinating Commission of Greene County, (the Commission) is a body corporate and politic established to exercise the rights and privileges conveyed to it by Ohio Revised Code Section 713.21, and the constitution and laws of the State of Ohio. The Commission operates under the direction of a twenty-four member board. The Board consists of designated representatives from participating minor civil divisions (also known as political subdivisions), three county commissioners, and appointed citizens. The Commission prepares studies, maps, plans recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, services, and other aspects which affect the development and welfare of the region.

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.

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 Greene 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.

**D. Fund Accounting**

The Commission uses fund accounting to segregate cash and investments that are restricted as to use. The Commission classifies its fund 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.

**REGIONAL PLANNING AND COORDINATING COMMISSION  
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process**

The Commission approves and files an annual budget with the Greene County Auditor.

**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 may not exceed estimated resources. The appropriation measure is filed with the Greene County Auditor and is used as a limit on the Commission's expenditure authority. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash 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 2000 and 1999 budgetary activity appears in Note 3.

**F. 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.

**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.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Ohio Revised Code prescribes allowable deposits and investments.

The Greene County Auditor acts as fiscal agent and the Greene County Treasurer maintains a cash and investment pool used by all County funds. The carrying amount for the Commission's portion of cash and investments pool on the records of the Greene County Auditor as of December 31, 2000 and 1999 is \$110,981 and \$123,591, respectively.

**A. Deposits**

Deposits held by the Greene County Treasurer are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by securities specifically pledged by the financial institution to the Commission or (3) collateralized by the financial institution's public entity deposit pool.

**REGIONAL PLANNING AND COORDINATING COMMISSION  
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$253,760</u>	<u>\$253,227</u>	<u>(\$533)</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	<u>\$308,440</u>	<u>\$273,158</u>	<u>\$35,282</u>

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$247,977</u>	<u>\$256,452</u>	<u>\$8,475</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	<u>\$325,442</u>	<u>\$268,672</u>	<u>\$56,770</u>

**4. SUBDIVISION ASSESSMENTS**

The Commission receives revenue from assessments levied upon member subdivisions. The assessments are based upon the per capita data of the last census (1990). During 1999, the assessment was 0.1732 cents per capita for minor civil divisions and 1.2126 cents per capita for the county. During 2000, the assessment was 0.1732 cents per capita for the minor civil divisions and 1.2126 cents per capita for the county.

**5. 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 post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

**REGIONAL PLANNING AND COORDINATING COMMISSION  
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2000 AND 1999  
(Continued)**

**5. RETIREMENT SYSTEMS (Continued)**

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Commission contributed an amount equal to 10.84% of participants' gross salaries for 2000 and an amount equal to 13.55% for 1999. The Commission has paid all contributions required through December 31, 2000.

**6. RISK MANAGEMENT**

The Commission has obtained commercial insurance with Public Entities Pool of Ohio:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions

Full time employees of the Commission are provided the same health, dental and vision insurance benefits as the full time employees of their fiscal agent, Greene County.



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

Regional Planning and Coordinating Commission  
Greene County  
651 Dayton-Xenia Road  
Xenia, Ohio 45385

To the Board of Commissioners:

We have audited the financial statements of the Regional Planning and Coordinating Commission, Greene County, (the Commission ), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated May 4, 2001. 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 a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Commission in a separate letter dated May 4, 2001.

Regional Planning and Coordinating Commission  
Greene County  
Report of Independent Accountants on Compliance and  
on Internal Control Required by *Government Auditing Standards*  
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This report is intended for the information and use of the management and the Board of Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

May 4, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**GREENE REGIONAL PLANNING AND COORDINATING COMMISSION**

**GREENE 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  
MAY 31, 2001**