

Regional Planning Commission
Hamilton County
Report on Audits of Financial Statements
for the years ended December 31, 2000 and 1999



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Members of the Regional Planning Commission

We have reviewed the Independent Auditor's Report of the Regional Planning Commission, Hamilton County, prepared by Pricewaterhouse Coopers LLP for the audit period January 1, 1999 through December 31, 2000. Based upon this review, we have accepted this report 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.

JIM PETRO
Auditor of State

July 27, 2001

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Hamilton County
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Report of Independent Accountants

Members of the Regional Planning Commission
Hamilton County Administration Building
138 East Court Street, Room 807
Cincinnati, Ohio 45202

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, 2000 and 1999. 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 standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America. 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, 2000 and 1999, 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 June 20, 2001 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

June 20, 2001

**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, 2000**

Cash receipts:	
Subdivisions	\$ 1,057,959
Federal Funds	178,000
Contractual Services	53,755
Charges for Services	40,335
Miscellaneous	<u>4,368</u>
Total cash receipts	1,334,417
Cash disbursements:	
Salaries and Benefits	719,077
Workers Compensation	2,180
Supplies and Postage	13,715
Advertising and Publishing	2,392
Equipment	34,439
Repairs and Maintenance	33,444
Contracts: Services	71,724
Contracts: Computer Center	572
Travel and Expenses	10,070
Public Employees Retirement	77,823
Mandatory Medicare - Employer	7,714
Hospital Care	65,544
Subscriptions and Training	<u>6,761</u>
Total program disbursements	1,045,455
Total receipts over program disbursements	288,962
Fund cash balance at January 1, 2000	<u>57,457</u>
Fund cash balance at December 31, 2000	<u>\$ 346,419</u>
Reserve for encumbrances at December 31, 2000	<u>\$ 253,837</u>

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, 1999**

Cash receipts:	
Subdivisions	\$ 534,888
Federal Funds	178,000
Contractual Services	11,190
Charges for Services	55,455
Miscellaneous	3,186
	<hr/>
Total cash receipts	782,719
Cash disbursements:	
Salaries and Benefits	645,985
Workers Compensation	6,750
Supplies and Postage	13,103
Advertising and Publishing	3,031
Equipment	25,191
Repairs and Maintenance	5,188
Contracts: Services	19,933
Contracts: Computer Center	756
Rentals	821
Travel and Expenses	8,440
Public Employees Retirement	87,169
Mandatory Medicare - Employer	6,767
Hospital Care	60,574
Subscriptions and Training	9,059
	<hr/>
Total program disbursements	892,767
Total receipts under program disbursements	(110,048)
Fund cash balance at January 1, 1999	<hr/> 167,505
Fund cash balance at December 31, 1999	<hr/> \$ 57,457
Reserve for encumbrances at December 31, 1999	<hr/> \$ 39,390

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

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

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 as permitted by the Auditor of State. 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.

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

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.

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 2000 and 1999 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
Hamilton County
Notes to the Financial Statements**

3. Budgetary Activity

Budgetary activity for the years ended 2000 and 1999 was as follows:

	2000 Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General Fund	\$ 1,328,959	\$ 1,334,417	\$ 5,458

	2000 Budgeted vs. Actual Budgetary Basis Expenditures		
	Appropriation Authority	Budgetary Expenditures	Variance
General Fund	\$ 1,358,706	\$ 1,045,455	\$ (313,251)

	1999 Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General Fund	\$ 804,888	\$ 782,719	\$ (22,169)

	1999 Budgeted vs. Actual Budgetary Basis Expenditures		
	Appropriation Authority	Budgetary Expenditures	Variance
General Fund	\$ 977,487	\$ 892,767	\$ (84,720)

Regional Planning Commission
Hamilton County
Notes to the Financial Statements

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, 2000.

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

Report of Independent Accountants on Compliance and
on the Internal Control Over Financial Reporting Based
on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards*

Members of the Regional Planning Commission
Hamilton County Administration Building
138 East Court Street, Room 807
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, 2000 and 1999, and have issued our report thereon dated June 20, 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.

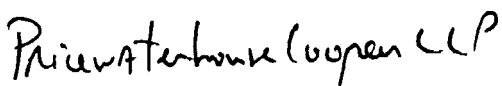
Compliance

As part of obtaining reasonable assurance about whether the 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.



June 20, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

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HAMILTON 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.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 14, 2001**