



**CLINTON COUNTY REGIONAL PLANNING COMMISSION
CLINTON COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001-2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CLINTON COUNTY REGIONAL PLANNING COMMISSION
CLINTON COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	1
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – General Fund – For the Year Ended December 31, 2001 and December 31, 2000	3
Notes to the Financial Statements	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	9

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

250 West Court Street
Suite 150 E
Cincinnati, Ohio 45202
Telephone 513-361-8550
800-368-7419
Facsimile 513-361-8577
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Clinton County Regional Planning Commission
Clinton County
69 North South Street, Suite 100
Wilmington, Ohio 45177

To the Board of Commissioners:

We have audited the accompanying financial statements of Clinton County Regional Planning Commission, Clinton County, Ohio (the Commission), as of and for the years ended December 31, 2001 and 2000. 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 auditing standards generally accepted in the United States of America 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 balances of the Commission as of December 31, 2001 and 2000, 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 April 8, 2002, 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 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", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

April 8, 2002

**CLINTON COUNTY REGIONAL PLANNING COMMISSION
CLINTON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - GENERAL FUND -
FOR THE YEAR ENDED DECEMBER 31, 2001 AND 2000**

	<u>2001</u>	<u>2000</u>
Cash Receipts:		
Fees Charged to Subdivisions	\$82,060	\$82,321
Other Receipts	<u>3,594</u>	<u>22,252</u>
Total Cash Receipts	<u>85,654</u>	<u>104,573</u>
Cash Disbursements:		
Salaries	72,598	67,667
Supplies	2,936	2,764
Equipment	218	2,343
Contracts - Repair	773	261
Contracts - Services	3,169	5,808
Rentals	5,425	5,425
Travel	2,262	1,971
Public Employee's Retirement	8,715	7,875
Worker's Compensation	915	221
Other	<u>16,654</u>	<u>17,275</u>
Total Cash Disbursements	<u>113,665</u>	<u>111,610</u>
Total Receipts Over/(Under) Disbursements	<u>(28,011)</u>	<u>(7,037)</u>
Fund Cash Balances, January 1	<u>57,847</u>	<u>64,884</u>
Fund Cash Balances, December 31	<u>\$29,836</u>	<u>\$57,847</u>

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

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**CLINTON COUNTY REGIONAL PLANNING COMMISSION
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Regional Planning Commission, Clinton 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 privately-appointed, nineteen member Board. The Board consists of representatives from participating political subdivisions, the County Commissioners, and appointed citizens. The Commission formulates and reviews plans affecting long and short term social, economic, and governmental development within the region. The participating subdivisions are:

County Commissioners	Village of Midland	Village of Clarksville
City of Wilmington	Village of Blanchester	Village of New Vienna
Union Township	Village of Port William	Village of Sabina
Village of Martinsville		

The Commission collects funds from other governmental entities as member fees, from State and Federal grants, and from collections from the public for the sale of various brochures produced by the Commission.

The Executive Director serves at the pleasure of the Board of Commissioners of the Regional Planning Commission. The Executive Director's compensation is fixed by the Commission and is paid out of the General Fund. The Board of Commissioners serve without compensation.

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 Deposits

As required by Ohio Revised Code, the Clinton County Treasurer is the custodian of the Commission's 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. All funds are paid into the Clinton County Treasury and accounted for by the Clinton County Auditor's office. The Commission did not have any investments for the years audited.

D. Fund Accounting

The Commission maintains a General Fund. The General Fund is the general operating fund and is used to account for all financial resources of the Commission.

**CLINTON COUNTY REGIONAL PLANNING COMMISSION
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Commission budgets the General Fund annually.

1. Appropriations

The Board annually approves appropriations and subsequent amendments. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, object level of control. Unencumbered 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.

3. Encumbrances

The Commission reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. There were no encumbrances outstanding at December 31, 2001 or 2000.

A summary of 2001 and 2000 budgetary activity appears in Note 2.

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

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid vacation and sick leave are not reflected as a liability under the basis of accounting the Commission uses.

2. BUDGETARY ACTIVITY

Budgetary activity for the years ended 2001 follows:

Fund Type	2001 Budgeted vs. Actual Receipts		Variance
	Budgeted Receipts	Actual Receipts	
General	<u>\$84,720</u>	<u>\$85,654</u>	<u>\$934</u>

Fund Type	2001 Budgeted vs. Actual Budgetary Basis Expenditures		Variance
	Appropriation Authority	Budgetary Expenditures	
General	<u>\$142,567</u>	<u>\$113,665</u>	<u>\$28,902</u>

**CLINTON COUNTY REGIONAL PLANNING COMMISSION
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000
(Continued)**

2. BUDGETARY ACTIVITY (Continued)

Fund Type	2000 Budgeted vs. Actual Receipts		Variance
	Budgeted Receipts	Actual Receipts	
General	<u>\$63,430</u>	<u>\$104,573</u>	<u>\$41,143</u>

Fund Type	2000 Budgeted vs. Actual Budgetary Basis Expenditures		Variance
	Appropriation Authority	Budgetary Expenditures	
General	<u>\$148,894</u>	<u>\$111,610</u>	<u>\$37,284</u>

3. RETIREMENT SYSTEM

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 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Commission contributed an amount equal to 13.55 % of participants' gross salaries for 2001 and from January 1 through June 30, 2000. PERS temporarily reduced employer contributions to 8.13% effective July 1, 2000 through December 31, 2000. The Commission has paid all contributions required through December 31, 2001.

4. RISK MANAGEMENT

Clinton County carries insurance through private carriers who assume the risk of loss up to the limits of the County's policies on behalf of the Commission. The risks are:

- Property
- Liability
- Wrongful Acts
- Officials Surety Bond

Clinton County also provides health, disability, life, and cancer coverage to full-time employees through a private carrier.

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Suite 150 E
Cincinnati, Ohio 45202
Telephone 513-361-8550
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Facsimile 513-361-8577
www.auditor.state.oh.us

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

Clinton County Regional Planning Commission
Clinton County
69 North South Street, Suite 100
Wilmington, Ohio 45177

To the Board of Commissioners:

We have audited the financial statements of Clinton County Regional Planning Commission, Clinton County, Ohio (the Commission), as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated April 8, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 April 8, 2002.

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

This report is intended solely 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

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Jim Petro
Auditor of State

April 8, 2002



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

CLINTON COUNTY REGIONAL PLANNING COMMISSION

CLINTON 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 28, 2002**