



Dave Yost • Auditor of State

**CLINTON COUNTY REGIONAL PLANNING COMMISSION
CLINTON COUNTY**

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Dave Yost • Auditor of State

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

To the Board of Commissioners:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Dave Yost
Auditor of State

August 20, 2012

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of Commissioners:

We have audited the accompanying financial statements of the Clinton County Regional Planning Commission, Clinton County, Ohio (the Commission), as of and for the years ended December 31, 2011 and 2010. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Commission has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

While the Commission does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Governments to reformat their statements. The Commission has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2011 and 2010 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Commission as of December 31, 2011 and 2010, or its changes in financial position or cash flows, where applicable for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances as of December 31, 2011 and 2010 of the Clinton County Regional Planning Commission, Clinton, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 1, during 2011 the Commission adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 20, 2012, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

August 20, 2012

**CLINTON COUNTY REGIONAL PLANNING COMMISSION
CLINTON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2011**

Cash Receipts	
Fees Charged to Subdivisions	\$116,026
Other Receipts	<u>20,003</u>
<i>Total Cash Receipts</i>	<u>136,029</u>
 Cash Disbursements	
Current:	
Salaries	75,000
Supplies	1,740
Contracts - Services	35,463
Travel & Expenses	1,333
Public Employee's Retirement	10,500
Worker's Compensation	1,035
Other	<u>1,863</u>
<i>Total Cash Disbursements</i>	<u>126,934</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>9,095</u>
<i>Fund Cash Balances, January 1</i>	<u>39,596</u>
 Fund Cash Balances, December 31	
Unassigned (Deficit)	<u>48,691</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$48,691</u></u>

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

**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, 2010**

Cash Receipts:	
Fees Charged to Subdivisions	\$111,549
Other Receipts	<u>13,712</u>
Total Cash Receipts	<u>125,261</u>
Cash Disbursements:	
Current Disbursements:	
Salaries	71,989
Supplies	3,602
Contracts - Services	35,099
Rentals	3,600
Travel & Expenses	1,378
Public Employee's Retirement	10,854
Worker's Compensation	1,027
Other	<u>2,167</u>
Total Disbursements	<u>129,716</u>
Total Receipts Over/(Under) Disbursements	<u>(4,455)</u>
Fund Cash Balances, January 1	<u>44,051</u>
Fund Cash Balances, December 31	<u><u>\$39,596</u></u>

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

**CLINTON COUNTY REGIONAL PLANNING COMMISSION
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges for the Clinton County Regional Planning Commission, Clinton County, Ohio (the Commission), as a body corporate and politic. A privately appointed 16 member Board governs the Commission. 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:

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

The Commission collects funds from other governmental entities as member fees and from the public for subdivision applications and fees.

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 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. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Commission recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

C. Deposits and Investments

As the Ohio Revised Code permits, the Clinton County Treasurer holds the Commission's deposits as the Commission's custodian. The County holds the Commission's assets in its investment pool, valued at the Treasurer's reported carrying amount.

D. Fund Accounting

Because the Commission has no cash and investments that are restricted as to use, it accounts for all transactions and balances in the General Fund.

**CLINTON COUNTY REGIONAL PLANNING COMMISSION
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

E. Fund Balance

In 2011, the Commission adopted Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. For December 31, 2011, fund balance is divided into five classifications based primarily on the extent to which the Commission must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Commission classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

The Board can *commit* amounts via formal action (resolution). The Commission must adhere to these commitments unless the Board amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Commission Board or a Commission official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Commission applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**CLINTON COUNTY REGIONAL PLANNING COMMISSION
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

F. Property, Plant, and Equipment

The Commission records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. Retirement Systems

The Commission's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OPERS members contributed 10% of their gross salaries and the Commission contributed an amount equaling 14% of participants' gross salaries. The Commission has paid all contributions required through December 31, 2011.

3. Risk Management

Commercial Insurance

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 for the following risks:

- Property;
- Liability;
- Wrongful Acts;
- Officials Surety Bonds.

The Commission also provides health insurance and dental coverage to its full-time employee through the health insurance plan of Clinton County.

4. Related Party Transactions

The Executive Director of the Clinton County Regional Planning Commission (CCRPC) also held a Director's position with Energize Clinton County, an entity with which the CCRPC awarded service related contracts during 2010 and 2011 in the amounts of \$30,000 per year.

**CLINTON COUNTY REGIONAL PLANNING COMMISSION
CLINTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010
(Continued)**

5. Dues paid by Clinton County

The Clinton County Commissioners did not pay to the Commission in 2011 the total amount of dues established by the Planning Commission Board in accordance with Ohio Revised Code, Section 713.12. The County remitted dues established under the 2000 census figures instead of the recalculated amounts billed by the Commission based on the 2010 census figures. The dues paid by the County were \$2,994 less than the amount recalculated by the Regional Planning Commission.



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

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

To the Board of Commissioners:

We have audited the financial statements of the Clinton County Regional Planning Commission, Clinton County, Ohio (the Commission), as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated August 20, 2012, wherein we noted the Commission followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted that the Commission adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Commission's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Commission's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that material financial statement misstatements will not be prevented or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses. We did not identify a deficiency in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Commission's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We also noted certain matters not requiring inclusion in this report that we reported to the Commission's management in a separate letter dated August 20, 2012.

We intend this report solely for the information and use of management, the audit committee, and the Board, and others within the Commission. We intend it for no one other than these specified parties.

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Dave Yost
Auditor of State

August 20, 2012



Dave Yost • Auditor of State

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
SEPTEMBER 11, 2012