



**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999 - 1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Regional Planning Commission
Delaware County
50 Channing Street
Delaware, Ohio 43015

To the Executive Committee:

We have audited the accompanying financial statements of the Regional Planning Commission, Delaware County, Ohio, (the Commission) as of and for the years ended December 31, 1999 and December 31, 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 audits.

We conducted our audits 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 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 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 and reserve for encumbrances of the Regional Planning Commission, Delaware County, Ohio as of December 31, 1999 and December 31, 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 June 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 audit committee, management, the Executive Committee 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

June 7, 2000

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

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

	<u>General</u>	<u>Agency</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Development Fees	\$313,257	\$24,185	\$337,442
Fees Charged to Subdivisions	114,228	0	114,228
Contractual Services	26,400	0	26,400
Other Receipts	5,448	0	5,448
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	459,333	24,185	483,518
Cash Disbursements:			
Salaries	269,723	0	269,723
Supplies	9,256	0	9,256
Equipment	22,234	0	22,234
Contracts - Repair	1,067	0	1,067
Contracts - Services	43,803	24,235	68,038
Travel	6,890	0	6,890
Public Employee's Retirement	28,514	0	28,514
Worker's Compensation	2,587	0	2,587
Other	11,951	0	11,951
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	396,025	24,235	420,260
Total Cash Receipts Over/(Under) Cash Disbursements	63,308	(50)	63,258
Fund Cash Balances, January 1	431,633	50	431,683
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$494,941</u>	<u>\$0</u>	<u>\$494,941</u>
	<hr/>	<hr/>	<hr/>
Reserve for Encumbrances, December 31	\$45,769	\$0	\$45,769
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The notes to the financial statements are an integral part of this statement.

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

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

	General	Agency	Totals (Memorandum Only)
Cash Receipts:			
Development Fees	\$248,738	\$7,700	\$256,438
Fees Charged to Subdivisions	109,346	0	109,346
Contractual Services	7,477	0	7,477
Other Receipts	9,730	0	9,730
	<u>375,291</u>	<u>7,700</u>	<u>382,991</u>
Cash Disbursements:			
Salaries	215,255	0	215,255
Supplies	7,138	0	7,138
Equipment	43,887	0	43,887
Contracts - Services	60,866	8,650	69,516
Travel	5,198	0	5,198
Public Employee's Retirement	22,669	0	22,669
Worker's Compensation	542	0	542
Other	10,873	0	10,873
	<u>366,428</u>	<u>8,650</u>	<u>375,078</u>
Total Cash Receipts Over/(Under) Cash Disbursements	8,863	(950)	7,913
Fund Cash Balances, January 1	<u>422,770</u>	<u>1,000</u>	<u>423,770</u>
Fund Cash Balances, December 31	<u>\$431,633</u>	<u>\$50</u>	<u>\$431,683</u>
Reserve for Encumbrances, December 31	<u>\$10,463</u>	<u>\$0</u>	<u>\$10,463</u>

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

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Regional Planning Commission, Delaware County, Ohio, (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 an appointed five-member Executive Committee. The entity provides zoning, platting services and geographical information to member entities and applicants from the community.

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

Pursuant to Ohio Revised Code, all funds under the control of the Regional Planning commission shall be kept in depositories selected in the manner provided for the deposit of the county funds and the county treasurer shall be the custodian of the funds of the Commission.

D. Fund Accounting

The Commission uses fund accounting to segregate cash that is 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 by law or contract to be restricted.

Fiduciary Fund (Agency)

Agency Funds are used to account for assets held by the County as an agent for other governmental units, and/or other funds. Agency Funds are custodial in nature.

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control. The Commission annually approve appropriation measures. 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

Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 1999 and 1998 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

The Delaware County Treasurer maintains a cash pool used by all of the County's funds, including the Regional Planning Commission of Delaware County. The carrying amount of the Commission's portion of this cash at December 31 follows:

	<u>1999</u>	<u>1998</u>
Demand deposits	<u>\$494,941</u>	<u>\$431,683</u>
Total deposits	<u><u>\$494,941</u></u>	<u><u>\$431,683</u></u>

Deposits: County deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 1999 and December 31, 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$355,096	\$459,333	\$104,237

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$450,944	\$441,794	\$9,150

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$323,284	\$375,291	\$52,007

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$399,062	\$376,891	\$22,171

4. RETIREMENT SYSTEMS

The Commission's full-time 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.

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.

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

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

5. RISK MANAGEMENT

The Commission has obtained commercial insurance for the following risks:

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

The Commission also provides health insurance and dental vision coverage to full-time employees through a private carrier.



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

Regional Planning Commission
Delaware County
50 Channing Street
Delaware, Ohio 43015

To the Executive Committee:

We have audited the accompanying financial statements of Regional Planning Commission, Delaware County, Ohio (the Commission), as of and for the years ended December 31, 1999, and December 31, 1998, and have issued our report thereon dated June 7, 2000. We conducted our audits 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits 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*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the Commission in a separate letter dated June 7, 2000.

Internal Control Over Financial Reporting

In planning and performing our audits, 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.

Regional Planning Commission
Delaware 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 audit committee, management, and the Executive Committee, 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", written in a cursive style.

JIM PETRO
Auditor of State

June 7, 2000



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OFFICE OF THE AUDITOR

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REGIONAL PLANNING COMMISSION

DELAWARE 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
JUNE 27, 2000**