



**REGIONAL PLANNING COMMISSION  
SHELBY COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2001 - 2000**



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

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**STATE OF OHIO**



**REGIONAL PLANNING COMMISSION  
SHELBY COUNTY**

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Regional Planning Commission  
Shelby County  
129 East Court Street  
Sidney, Ohio 45365

To the Board of Commissioners:

We have audited the accompanying financial statements of the Regional Planning Commission, Shelby County (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 February 6, 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 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

February 6, 2002

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REGIONAL PLANNING COMMISSION  
SHELBY COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

<b>Cash Receipts:</b>	
Intergovernmental	\$148,401
Other Receipts	<u>17,514</u>
Total Cash Receipts	<u>165,915</u>
<b>Cash Disbursements:</b>	
Salaries & Benefits	89,792
Supplies	2,011
Equipment	3,113
Other	<u>11,542</u>
Total Disbursements	<u>106,458</u>
Total Receipts Over/(Under) Disbursements	<u>59,457</u>
Fund Cash Balances, January 1	<u>6,217</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$65,674</u></u></b>

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

REGIONAL PLANNING COMMISSION  
SHELBY COUNTY

STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2000

<b>Cash Receipts:</b>	
Intergovernmental	\$56,184
Other Receipts	<u>13,521</u>
Total Cash Receipts	<u>69,705</u>
<b>Cash Disbursements:</b>	
Salaries & Benefits	85,341
Supplies	2,086
Equipment	10,369
Other	<u>9,302</u>
Total Disbursements	<u>107,098</u>
Total Receipts Over/(Under) Disbursements	<u>(37,393)</u>
Fund Cash Balances, January 1	<u>43,610</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$6,217</u></u></b>

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



**REGIONAL PLANNING COMMISSION  
SHELBY 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, Shelby 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 twenty six 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 Shelby County Auditor acts as fiscal agent for the Commission.

The Commission provides the following services:

1. assists the County in administering grants, such as the Community Development Block Grant, wherein the County is the grantee;
2. provides member subdivisions with technical assistance with grants and grant writing;
3. provides member subdivisions with assistance on zoning codes and the updating and revision of these codes;
4. maintains flood insurance maps on file and oversees flood hazard construction regulations; and
5. maintains the County's census data on file.

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 Shelby 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.

**REGIONAL PLANNING COMMISSION  
SHELBY COUNTY**

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

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

**D. Fund Accounting**

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

**1. General Fund**

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

**E. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**F. Accumulated Leave**

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

**2. 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. 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.

**3. RISK MANAGEMENT**

**Commercial Insurance**

The Commission is included in Shelby County's commercial insurance policies for the following risks:

- Comprehensive property and general liability;
- Public Officials Liability; and
- Errors and omissions.



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

Regional Planning Commission  
Shelby County  
129 East Court Street  
Sidney, Ohio 45365

To the Board of Commissioners:

We have audited the financial statements of the Regional Planning Commission, Shelby County, (the Commission) as of and for the years ended December 31, 2001 and 2000, and have issued our report thereon dated February 6, 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.

Regional Planning Commission  
Shelby 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 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

February 6, 2002



STATE OF OHIO  
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**REGIONAL PLANNING COMMISSION**

**SHELBY 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  
MARCH 7, 2002**