

**RICHLAND COUNTY REGIONAL PLANNING COMMISSION
Regular Audit
For the Year Ended June 30, 2012**

Perry & Associates
Certified Public Accountants, A.C



Dave Yost • Auditor of State

Richland County Regional Planning Commission
35 North Park Street
Mansfield, Ohio 44902

We have reviewed the *Independent Accountants' Report* of the Richland County Regional Planning Commission, Richland County, prepared by Perry & Associates, Certified Public Accountants, A. C., for the audit period July 1, 2011 through June 30, 2012. Based upon this review, we have accepted these reports 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 Richland County Regional Planning Commission is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

March 7, 2013

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Richland County Regional Planning Commission

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INDEPENDENT ACCOUNTANTS' REPORT

December 7, 2012

Richland County Regional Planning Commission
35 North Park Street, Suite 230
Mansfield, Ohio 44902

To the Executive Committee:

We have audited the accompanying financial statements of the business-type activities of the **Richland County Regional Planning Commission**, Richland County, Ohio (the Commission), as of and for the year ended June 30, 2012, which collectively comprise the Commission's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express opinions 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Commission, as of June 30, 2012, and the respective changes in financial position and cash flows thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 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.

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Richland County
Independent Accountants' Report
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Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the Richland County Regional Planning Commission's basic financial statements taken as a whole. The accompanying Schedule of Expenses by Element on page 17 and the Statement of Direct Labor, Fringe Benefits, and General Overhead-Provisional Method on pages 18-19 provides additional information and are not a required part of the basic financial statements. We did not subject the Schedule of Expenses by Element and Statement of Direct Labor, Fringe Benefits, and General Overhead-Provisional Method to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Respectfully Submitted,



Perry and Associates
Certified Public Accountants, A.C.

**Richland County Regional Planning Commission
Management's Discussion and Analysis
June 30, 2012 (Unaudited)**

Management's Discussion & Analysis (MD &A) Fiscal Year 2012

The discussion and analysis of the Richland County Regional Planning Commission's (the "Commission") financial performance provides an overall review of the Commission's financial activities for the year ended June 30, 2012. The intent of this discussion and analysis is to look at the Commission's financial performance as a whole. Readers should also review the notes to the financial statements and the basic financial statements to enhance their understanding of the Commission's financial performance.

Financial Highlights

Key financial highlights for 2012 are as follows:

- The Commission's total net assets remained stable with Fiscal Year 2011, increasing by \$5,890.
- The Commission's assets decreased \$60,787, which represents a 23.0% decrease from Fiscal Year 2011. The decrease is associated with the decrease in receivables from Federal sources and from Coordination.
- Total liabilities decreased by \$66,677 which is 51.1% under the amount of liabilities stated in the Fiscal Year 2011 MD&A. The components of this decrease in liabilities are associated with decreases in accounts payable, due to Richland County, and accrued wages. Long term liabilities have decreased due to retirements.
- Operating revenues decreased by \$140,792, which represents a 14.2% decrease due to a decrease in Transportation Planning funds allocated to the RCRPC as the MPO and for the decreased growth of the Transportation Coordination program added in January 2010.
- Total operating expenses decreased by \$126,243 or 13.0%, due the decreased costs associated with the Transportation Coordination program and salaries & wages due to retirements.

Using this Annual Financial Report

This annual report consists of three parts, the Management's Discussion and Analysis, the Basic Financial Statements and the Notes to the Basic Financial Statements. The Financial Statements include a Statement of Net Assets, a Statement of Revenues, Expenses and Changes in Net Assets and a Statement of Cash Flows.

Richland County Regional Planning Commission
Management's Discussion and Analysis
June 30, 2012 (Unaudited)

Statement of Net Assets

The Statement of Net Assets looks at how well the Commission has performed financially from inception through June 30, 2012. This Statement includes all of the assets, liabilities and net asset balances using the accrual basis of accounting, which is the accounting method used by most private-sector companies. This basis of accounting takes into account all revenues earned and expenses incurred during the year, regardless as to when the cash is received or expended.

The following schedule provides a summary of the Commission's Statement of Net Assets for fiscal years ended June 30, 2012 and June 30, 2011:

Assets	FY 2012	FY 2011
Current Assets	\$172,771	\$232,019
Non-Current Assets	30,740	32,279
 Total Assets	 \$203,511	 \$264,298
 Liabilities		
Current Liabilities	\$42,866	\$91,112
Non Current Liabilities	20,845	39,276
 Total Liabilities	 63,711	 130,388
 Net Assets		
Invested in Capital Assets, Net	30,740	32,279
Unrestricted	106,130	98,701
Restricted For- Special Vision Project	2,930	2,930
 Total Net Assets	 \$139,800	 \$133,910

Net assets remained stable with a \$5,890 increase; Unrestricted Net Assets increased \$7,429 while invested in Capital Assets decreased by \$1,539. An additional asset category was added in FY 2010, that of "Restricted for Special Vision Project." This category holds Vision project funds that were dispersed during FY 2009. The amount of \$2,930 is being held by the Commission for a future specified Vision project use.

Statement of Revenues, Expenses and Changes in Net Assets

The Statement of Revenues, Expenses and Changes in Net Assets reports operating and non-operating activities for the fiscal year ended June 30, 2012. The following schedule provides a summary of the Commission's Statement of Revenues, Expenses and Changes in Net Assets for fiscal years ended June 30, 2012 and June 30, 2011:

Richland County Regional Planning Commission
Management's Discussion and Analysis
June 30, 2012 (Unaudited)

Operating Revenues	FY 2012	FY 2011
Federal	\$248,317	\$291,584
State	31,039	36,459
Local Governments	277,297	292,066
Coordination Revenue	294,450	371,973
Other	339	152
Total Operating Revenue	<u>851,442</u>	<u>992,234</u>
Operating Expenses		
Salaries & Wages	422,435	468,618
Employee Benefits	122,571	126,822
Staff Expenses	8,512	8,869
Materials and Supplies	21,794	23,276
Contractual Services	9,345	7,621
Occupancy and Other	32,031	31,682
Coordination Service	227,325	297,661
Depreciation	6,354	7,246
Total Operating Expense	<u>845,552</u>	<u>971,795</u>
Change in Net Assets	5,890	20,439
Net Assets at Beginning of Year	<u>133,910</u>	<u>113,471</u>
Net Assets at End of Year	<u><u>\$139,800</u></u>	<u><u>\$133,910</u></u>

Revenues decreased by \$140,792. There was a \$43,267 decrease in Federal funding in FY 2012, and a decrease in Coordination Program of \$77,523. Operating expenses decreased by \$126,243 due mainly to a decrease in the Coordination Program. The actual decrease in the coordination program was \$70,336, while the remaining expenses categories had a total decrease of \$55,907. The decrease in these other expenses reflects the Commission's spending cutbacks during difficult financial times.

Capital Assets

As of June 30, 2012, the Commission had capital assets of \$30,740 invested in furniture and equipment. This figure is a \$1,539 decrease compared to the amount presented for FY 2011.

Current Financial Issues

The largest portion of the Commission's budget is associated with its transportation planning program. The Federal Transportation legislation must be renewed every six (6) years; however it is seemingly never renewed on schedule. It often goes forward on a continuing resolution, creating some uncertainty about the level of funding to be expected.

Financial management of the Transportation Planning Program has also been subject to greater oversight from the Federal Highway Administration (FHWA) and the Ohio Department of Transportation (ODOT.) New policies have been implemented that change aspects of the organization's presentation of financial information as well as the approach to dealing with the Cost Allocation Plan.

Funds are allocated to the Commission from various local sources, including county, municipal, township sources and the county engineer. A portion of the local funding is used to provide the required 10% local match for the transportation planning program. The balance supports local projects and planning initiatives, and costs that are ineligible for inclusion in the approved Cost Allocation Plan (CAP.) The Richland County economy is experiencing

**Richland County Regional Planning Commission
Management's Discussion and Analysis
June 30, 2012 (Unaudited)**

the national recession, and is additionally stressed by the downturn in the automobile industry and the closing of a General Motors facility in the City of Ontario. The economic circumstances have caused some local governments to reduce their local allocation to the Commission. Such reductions extending over several years may eventually hinder the Commission's ability to carry out a comprehensive planning program.

Special Financial Management Notes for Fiscal Year 2012

- 1) The Commission utilizes a Cost Allocation Plan (CAP) in order to allocate its fringe benefit costs and its indirect cost appropriately to all programs. The CAP is prepared under the oversight of the Ohio Department of Transportation, which serves as the cognizant agency. The Commission uses the "provisional method." For Fiscal Year 2012 the Commission operated under an approved rate, recovering on the basis of direct time. With the provisional method, at the end of the Fiscal Year the actual fringe benefit cost and indirect costs are finalized, and a final rate is determined, and the costs are adjusted for over recovery or under recovery.

Cost Allocation Plan	Estimated FY 2012	Actual FY 2012
Fringe Benefit Rate	50.81%	51.48%
Indirect Cost Rate	67.86%	74.41%
Total Overhead Cost Rate	118.67%	125.89%

- 2) In accordance with government accounting standards, the RCRPC adopted a policy to anticipate the financial impact of retiring employees who will be eligible for some financial compensation for unused sick leave. A new account was established during FY 2008 identified as "6300 · Sick Payable on Retirement" and amounts are entered towards potential retirements between FY 2011 and FY 2017. The proper methodology for estimating this liability was finalized with the FY 2009 Audit. A total of (\$13,332) was booked in FY 2012. The sick payable on retirement cannot be a part of a cost allocation plan until the year that the retirement distribution actually takes place.
- 3) The Commission incorporated "Program Assets" into its financial system several years prior to this fiscal year based on the recommendations of an extensive audit of its financial management and compliance procedures with Federal and State regulations and guidelines. This audit was conducted by the Ohio Department of Transportation of the Commission in its role as the Metropolitan Planning Organization (MPO.) Program assets are those pieces of capital equipment that are purchased entirely from specific program funds because usage is devoted to that project. A typical example is traffic counting equipment being purchased using transportation planning funds.
- 4) The Vision Project operated through the Commission for a number of years as a special non-operating fund. The Vision would facilitate projects or programs, the Commission would pay the costs, with reimbursement coming from vision funds held by the Richland County Foundation. During Fiscal Year 2009 the Vision Project discontinued its active phase, and the remaining funds were allocated to appropriate projects. A portion of the funds were allocated toward the future costs of reprinting an emergency preparedness booklet. The amount set aside for this work, at some indefinite point in the future is \$2,930. That amount was received and an Account 9500 "Vision Future Reserve" was established to hold that amount.

Contacting the Commission's Financial Management

This financial report is designed to provide a general overview of the Commission's finances and to show the Commission's accountability for the monies it receives. If you have any questions about this report or need additional information, please contact the Executive Director, Richland County Regional Planning Commission, 35 North Park Street, Suite 230, Mansfield, OH 44902, 419-774-5684.

Richland County Regional Planning Commission
Statement of Net Assets
As of June 30, 2012

Assets	
Current Assets	
Cash on Hand	\$ 22,224
Federal Receivable	56,568
State Receivable	9,738
Local Government Receivable	40,022
Coordination Receivable	44,219
Total Current Assets	<u>172,771</u>
Non-Current Assets	
Furniture & Equipment	179,650
Accumulated Depreciation	<u>(148,910)</u>
Total Non-Current Assets	<u>30,740</u>
Total Assets	<u>\$ 203,511</u>
Liabilities	
Current Liabilities	
Accounts Payable	\$ 23,494
Intergovernmental Payable	8,367
Accrued Wages and Benefits	<u>11,005</u>
Total Current Liabilities	<u>42,866</u>
Long-Term Liabilities	
Compensated Absences	<u>20,845</u>
Total Long-Term Liabilities	<u>20,845</u>
Total Liabilities	<u>63,711</u>
Net Assets	
Invested in Capital Assets	30,740
Restricted for Special Vision Project	2,930
Unrestricted	<u>106,130</u>
Total Net Assets	<u>139,800</u>
Total Liabilities and Net Assets	<u>\$ 203,511</u>

See accompanying notes to the basic financial statements.

Richland County Regional Planning Commission
Statement of Revenues, Expenses and Changes in Net Assets
For the Fiscal Year Ended June 30, 2012

Operating Revenues

Intergovernmental:	
Federal	\$ 248,317
State	31,039
Local Governments	277,297
Charges for Service:	
Coordination	294,450
Other	339
Total Operating Revenues	<u>851,442</u>

Operating Expenses

Salaries & Wages	422,435
Employee Benefits	122,571
Staff Expenses	8,512
Equipment	8,932
Supplies	8,047
Contractual Services	9,345
Occupancy and Other	32,031
Coordination Service	227,325
Depreciation	6,354
Total Operating Expenses	<u>845,552</u>
Change in Net Assets	5,890
Net Assets at Beginning of Year	<u>133,910</u>
Net Assets at End of Year	<u>\$ 139,800</u>

See accompanying notes to the basic financial statements.

Richland County Regional Planning Commission
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2012

Cash Flows from Operating Activities

Cash Received from Federal Sources	\$ 280,166
Cash Received from State Sources	33,657
Cash Received from Local Sources	283,162
Cash Received from Coordination	335,332
Cash Payments to Suppliers for Goods and Services	(323,827)
Cash Payments to Employees for Services	(582,048)
Other Operating Revenues	339
Net Cash Provided by Operating Activities	<u>26,781</u>

Cash Flows from Capital and Related Financing Activities

Payments for Capital Acquisitions	(4,815)
Net Cash (Used) by Related Financing Activities	<u>(4,815)</u>

Net Increase in Cash	21,966
Cash at Beginning of Year	<u>258</u>
Cash at End of Year	<u>\$ 22,224</u>

Reconciliation of Operating Income to Net

Cash Provided by Operating Activities

Operating Income	\$ 5,890
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**Adjustments to Reconcile Operating Gain to
Net Cash Provided by Operating Activities**

Depreciation	6,354
(Increase) Decrease in Assets	
Accounts Receivable	81,214
Increase (Decrease) in Liabilities	
Accounts Payable	(29,635)
Intergovernmental Payable	(1,208)
Accrued Wages and Benefits	(17,403)
Compensated Absences	<u>(18,431)</u>
Total Adjustments	<u>20,891</u>
Net Cash Provided by Operating Activities	<u>\$ 26,781</u>

See accompanying notes to the basic financial statements.

**RICHLAND COUNTY REGIONAL PLANNING COMMISSION
RICHLAND COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 1 -DESCRIPTION OF THE ENTITY

The Richland County Regional Planning Commission (the Commission) was organized in 1959 under Section 713.21 of the Ohio Revised Code to promote land use and transportation planning. The Commission provides services for the benefit of the local governments and operates under the control of the Planning Commission, which is the legislative authority, comprised of representatives from political subdivisions and private businesses in Richland County.

In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14, "The Reporting Entity", the Commission is not considered part of the Richland County financial reporting entity. There are no agencies or organizations for which the Commission is considered the primary government. Accordingly, the Commission is the sole organization of the reporting entity.

The Commission maintains its own set of accounting records. These financial statements were prepared from the accounts and financial records of the Commission and, accordingly, these financial statements do not present the financial position or results of operations of Richland County.

The accompanying financial statements have been designed to facilitate an understanding of the financial position and results of operations of the Commission. The activity of the Commission is determined by an overall work program which is approved by the Commission's Board and the Ohio Department of Transportation. All revenue and related costs are accounted for on a project basis. The financial information contained in these statements is the responsibility of the Commission.

NOTE 2- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Commission have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental organizations. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Commission also applies Financial Accounting Standards Board (FASB) statements and interpretations issued prior to November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The Commission has elected not to follow FASB statements and interpretations issued after November 30, 1989. The more significant of the Commission's accounting policies are described below.

A. Basis of Presentation

Enterprise accounting is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

B. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by its measurement focus. Enterprise accounting uses a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities are included on the Statement of Net Asset. Operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

**RICHLAND COUNTY REGIONAL PLANNING COMMISSION
RICHLAND COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 2– SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus and Basis of Accounting (Continued)

Basis of accounting refers to when revenues and expenses are recognized in the financial records and reported in the financial statements. The Commission's financial statements are prepared using the accrual basis of accounting. Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded when the exchange takes place. Revenues resulting from non-exchange transactions, in which the Commission receives value without directly giving equal value in return, such as grants and entitlements, are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Commission must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Commission on a reimbursement basis. Expenses are recognized at the time they are incurred.

C. Cash Deposits

As required by Section 713.21, Ohio Revised Code, the Commission must deposit all receipts in the Richland County Treasury. The County Treasurer maintains a cash and investment pool used for all County and Commission funds. The Commission has no other cash deposits or investments and does not receive interest income on its cash balances held in the County Treasury.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment by Surety Company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

D. Investments

The Ohio Revised Code does not provide the Commission the power to make or hold investments other than the deposits in the Richland County Treasury explained above.

E. Capital Assets and Depreciation

Furniture and equipment items are stated at cost and are depreciated on the straight line method over their estimated useful lives that range from three to twenty years. Donated furniture and equipment is recorded at fair market value on the date donated. Upon sale or disposition of furniture and equipment, the cost and related depreciation are removed from the accounts and any gain or loss is recognized.

F. Indirect Costs and Fringe Benefits

Indirect costs are computed in accordance with OMB Circular A-87 under a cost allocation plan approved by the Ohio Department of Transportation. The Commission utilizes the Provisional Method to calculate over/(underpayments) by the Ohio Department of Transportation. Under this method, an estimated or temporary overhead rate is calculated for the fiscal year. This rate is used for funding, interim reimbursement, and reporting indirect costs on Federal awards for the period. At the end of the fiscal year, an actual indirect cost rate is calculated. The entity then invoices or reimburses each funding agency for any under or over recovery. Under this method, there is no carry forward provision.

**RICHLAND COUNTY REGIONAL PLANNING COMMISSION
RICHLAND COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 2– SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Budgetary Accounting

The accounting principles employed by the Commission in its budgetary accounting and reporting are the same as those used to present financial statements in accordance with generally accepted accounting principles. Outlined below are the annual procedures the Commission follows to establish the expense data reported in the financial statements:

In December or January, the Commission receives a preliminary indication of the funding mark from the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA), through the Ohio Department of Transportation (ODOT).

In January and February the Commission begins drafting the Overall Work Program (OWP) for the coming fiscal year (July 1 through June 30). The funding resources from FHWA, FTA and ODOT are assigned to appropriate work elements. Remaining anticipated local funds are allocated to local service work elements. The OWP also incorporates activities and funding that support the various services provided by the Commission.

By April, the Commission receives feedback on the draft OWP, and is aware of the appropriation from the two largest local governments (the City of Mansfield and Richland County). The final OWP is prepared, including work elements to be completed, the costs associated with each of these elements, the staff resources and time allocation necessary to complete the work program, and the other direct and indirect costs associated with the work program, and the operation of the Planning Commission. Final approval on the OWP is made by the Commission at its May meeting, and generally ODOT/ FHWA /FTA approval comes near the start of the fiscal year.

The OWP is the instrument in which the Indirect Cost Allocation Plan is presented allocating indirect costs to all programs on the basis of a percentage of direct time.

In June of each year, the Executive Committee reviews a budget drawn from the OWP. This budget lists anticipated expenses by type as well as by program.

Budget categories for expense are salaries (including vacation, holidays and sick time), payroll additives, expenses, equipment, supplies, contractual and occupancy.

The Executive Committee meets monthly and reviews a financial report which presents monthly expenses by type and program, as well as for the fiscal year to date. It also tracks the actual indirect costs and provides a comparison to the OWP approved rate.

Throughout the year, the Executive Committee has the opportunity to amend the approved budget if it appears that the original estimates were incorrect. Generally, if an amendment is required, the Commission will try to make it near the end of the fiscal year.

H. Cash Equivalents

For the purposes of the Statement of Cash Flows, the Commission considers all cash held by the Richland County Treasury to be cash equivalents since they are available to the Commission upon demand.

**RICHLAND COUNTY REGIONAL PLANNING COMMISSION
RICHLAND COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 2– SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. The Commission records a liability for all accumulated unused vacation time when earned or all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the vested method. The Commission records a liability for those employees with twenty years of service at the Commission or at age 55 for those who will have ten years of service by the age of 60 up to a maximum of thirty days.

J. Operating and Non-Operating Revenues (Expenses)

Operating revenues are those revenues that are generated directly from the primary activities. For the Commission, these revenues are primarily membership fees from participating subdivisions. Non-operating revenues consist of federal and state grants and any gain on the disposal of capital assets. Operating expenses are cost incurred to provide the good or service that is the primary activity of the Commission. Non-operating expenses consist of interest expense and any loss on the disposal of capital assets.

K. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from these estimates.

NOTE 3 – CAPITAL ASSETS

A summary of the Commission's Capital Assets at June 30, 2012 is as follows:

	Balance		Balance	
	June 30, 2011	Additions	Deletions	June 30, 2012
Furniture and Equipment	\$ 174,835	\$ 4,815	\$ -	\$ 179,650
Accumulated Depreciation	(142,556)	(6,354)	-	(148,910)
Book Value	<u>\$ 32,279</u>	<u>\$ (1,539)</u>	<u>\$ -</u>	<u>\$ 30,740</u>

NOTE 4 – PENSION PLAN

Ohio Public Employees Retirement System

The Commission participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan.

The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over 5 years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings.

**RICHLAND COUNTY REGIONAL PLANNING COMMISSION
RICHLAND COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 4 – PENSION PLAN (Continued)

The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-6705 or (800) 222-7377.

For the year ended September 30, 2011, the members of all three plans, were required to contribute 10 percent of their annual covered salaries. The employer contribution rate for Association employers was 14 percent of covered payroll. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

The Commission's required contributions for pension obligations to the traditional and combined plans for the years ended June 30, 2012, 2011, and 2010 were \$58,328, \$65,771, and \$67,221 respectively. The full amount has been contributed.

NOTE 5– POSTEMPLOYMENT BENEFITS

Plan Description

OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

To qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45.

Funding Policy

The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. The Commission contributed at a rate of 14.0% of covered payroll for the current year. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for state and local employer units. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. For 2012, the employer contribution allocated to the health care plan was 7.0% of covered payroll.

**RICHLAND COUNTY REGIONAL PLANNING COMMISSION
RICHLAND COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 5– POSTEMPLOYMENT BENEFITS (Continued)

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The Commission's contributions allocated to fund post-employment health care benefits for the years ended June 30, 2012, 2011, and 2010 were \$29,164, \$32,886, and \$33,611, respectively; 100 percent has been contributed for all years.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

NOTE 6– LONG TERM LIABILITIES

Long-Term liabilities at June 30, 2012 were as follows:

	Balance		Balance
	June 30, 2011	Additions	June 30, 2012
Compensated Absences	<u>\$39,276</u>	<u>\$23,553</u>	<u>(\$41,984)</u>
			<u>\$20,845</u>

NOTE 7– RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts, theft or damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters.

Through Richland County, the Commission maintained coverage with the County Risk Sharing Authority (COSRA), as follows:

General Liability:	Limit: \$1,000,000 per Occurrence – No Annual Aggregate
Auto Liability:	Limit: \$1,000,000 per Occurrence – No Annual Aggregate
	Auto Medical Payments \$5,000 Each Person, \$50,000 Each Accident
Public Officials Liability:	\$1,000,000 per Occurrence -\$1,000,000 Annual Aggregate
Crime Coverage:	Employee Dishonesty \$1,000,000
	Money and Securities \$1,000,000
	Depositor's Forgery \$1,000,000
	Money Orders and Counterfeit Paper \$1,000,000
Equipment:	Building– Contents Replacement Cost
	Valuable Papers \$1,000,000
	Extra Expense \$1,000,000
	Electronic Date Processing Replacement Cost
	Contractors Equipment Replacement Cost
	Misc. Inland Marine Replacement Cost
	Motor truck Cargo \$100,000
	Flood & Earthquake Replacement Cost
	Auto Physical Damage Actual Cash Value
	Automatic Acquisition \$5,000,000
Excess Liability:	Richland County \$5,000,000
Errors & Omissions Liability:	\$1,000,000 per Occurrence -Annual Aggregate

Settled claims have not exceeded commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

**RICHLAND COUNTY REGIONAL PLANNING COMMISSION
RICHLAND COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

NOTE 8– RISK SHARING POOL

Through Richland County, the Commission participates in the County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool made up of sixty-two member counties. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any one time. Each member county's control over the budgeting and financial of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificate of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The Commission does not have any equity interest in CORSA since the Commission is included as a part of Richland County.

NOTE 9– CONTINGENCIES

Federal and State contracts are subject to review and audit by the grantor agencies or their designees. Such audits could lead to requests for reimbursement to the grantor agency for expenses disallowed under terms of the grant. There are no such claims pending and no known situations which would lead to such a claim. In addition, based upon prior experience and audit results, management believes that such disallowances, if any, would be immaterial.

In the normal course of its business activities, the Commission may become subject to claims and litigation relating to contracts, employment or other matters. In the opinion of management, the resolution of any such claims pending would not likely have a material impact on the Commission's financial position.

NOTE 10 – SUBSEQUENT EVENTS

Management has considered all subsequent events through the date the financial statements were made available.

**Richland County Regional Planning Commission
Richland County**

**Schedule of Expenses by Element
For the Year Ended June 30, 2012
(Unaudited)**

Project	Direct Labor	Other Direct	Fringe Benefits	Indirect Cost	Total
Community Development Block Grant					
204 CDBG	\$ 15,049	\$ 1,918	\$ 7,647	\$ 10,212	\$ 34,826
205 Homeless	1,875	-	953	1,272	4,100
Total Community Development Block Grant	<u>16,924</u>	<u>1,918</u>	<u>8,600</u>	<u>11,484</u>	<u>38,926</u>
Ohio Public Works					
206 Infrastructure	4,247	145	2,158	2,882	9,432
Total Ohio Public Works	<u>4,247</u>	<u>145</u>	<u>2,158</u>	<u>2,882</u>	<u>9,432</u>
ODOT					
601 Short Range	65,805	1,380	33,436	44,655	145,276
602 TIP	6,709	-	3,409	4,553	14,671
605 Surveillance	17,361	2,707	8,821	11,781	40,670
610 Long Range	18,272	1,980	9,284	12,400	41,936
625 Planning Assistance	19,640	80	9,979	13,327	43,026
695 Program Supervision	9,882	452	5,021	6,706	22,061
Total ODOT	<u>137,669</u>	<u>6,599</u>	<u>69,950</u>	<u>93,422</u>	<u>307,640</u>
Public Transportation					
674.2 RCTB General	22,195	217	11,277	15,061	48,750
Total Public Transportation	<u>22,195</u>	<u>217</u>	<u>11,277</u>	<u>15,061</u>	<u>48,750</u>
Coordination					
674.4 Service Coordination	30,756	1,019	15,627	20,871	68,273
674.5 Transportation Services	-	227,325	-	-	227,325
Total Coordination	<u>30,756</u>	<u>228,344</u>	<u>15,627</u>	<u>20,871</u>	<u>295,598</u>
Local Service					
901 Local Service	9,686	7,722	4,922	6,573	28,903
920.0 Development Regulations	10,068	13	5,115	6,832	22,028
Total Local Service	<u>19,754</u>	<u>7,735</u>	<u>10,037</u>	<u>13,405</u>	<u>50,931</u>
Geographic Information Sys.					
916 GIS External	14,879	311	7,560	-	22,750
916.2 GIS Health	1,187	-	603	-	1,790
915 GIS Consortium	29,735	2,005	15,109	20,178	67,027
Total Geographic Information Sys.	<u>45,801</u>	<u>2,316</u>	<u>23,272</u>	<u>20,178</u>	<u>91,567</u>
TOTAL	\$ 277,346	\$ 247,274	\$ 140,921	\$ 177,303	\$ 842,844

Richland County Regional Planning Commission
STATEMENT OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD - PROVISIONAL METHOD
(July 1, 2011 - June 30, 2012)
(Unaudited)

	Estimated FY 2012	Actual FY 2012	Difference (Over Bdgt.) Under Bdgt.	ODOT Adjustments	Estimated FY 2013
Wages paid for time worked:					
11: All Other Direct Labor	\$ 317,625	\$ 261,280	\$ 56,345	\$ -	\$ 317,625
13: GIS External Direct Labor	\$ 17,689	\$ 16,065	\$ 1,624	\$ -	\$ 17,689
12: Indirect Labor	\$ 100,216	\$ 91,895	\$ 8,321	\$ -	\$ 100,216
Total Labor - base for fringe allocation	\$ 435,530	\$ 369,240	\$ 66,289	\$ -	\$ 435,530
Fringe Benefits					
211: Holiday Leave Taken	\$ 17,769	\$ 14,503	\$ 3,266	\$ -	\$ 17,769
212: Vacation Leave Accrued	\$ 29,360	\$ 23,553	\$ 5,807	\$ -	\$ 29,360
213: Sick Leave Taken	\$ 28,404	\$ 28,849	\$ (445)	\$ -	\$ 28,404
Subtotal Fringe Benefit Wages	\$ 75,533	\$ 66,905	\$ 8,627	\$ -	\$ 75,533
Other Fringe Benefits					
22: PERS (Employer Share)	\$ 69,322	\$ 58,949	\$ 10,372	\$ -	\$ 69,322
23: Workers Compensation	\$ 3,057	\$ 5,637	\$ (2,580)	\$ -	\$ 3,057
24: Medicare	\$ 6,987	\$ 6,281	\$ 706	\$ -	\$ 6,987
25.1: Health Insurance & Dental & Buyout	\$ 63,887	\$ 50,036	\$ 13,851	\$ -	\$ 63,887
25.2: Life - County	\$ 271	\$ 216	\$ 55	\$ -	\$ 271
25.3: Life - RCRPC	\$ 2,254	\$ 2,063	\$ 192	\$ -	\$ 2,254
25.4: Flexible Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Rate Adjustment (use only with fixed rate)	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Other Fringe Benefits	\$ 145,777	\$ 123,181	\$ 22,596	\$ -	\$ 145,777
TOTAL FRINGE BENEFITS	\$ 221,310	\$ 190,087	\$ 31,223	\$ -	\$ 221,310
Indirect Costs					
12: Indirect Labor	\$ 100,216	\$ 91,895	\$ 8,321	\$ -	\$ 100,216
Fringe Benefits for Indirect Salaries	\$ 50,924	\$ 47,308	\$ 3,615	\$ -	\$ 50,924
30: Staff Expenses - Other	\$ -	\$ 3	\$ (3)	\$ -	\$ -
31: Travel	\$ 400	\$ -	\$ 400	\$ -	\$ 400
32: County Car	\$ 500	\$ 4	\$ 496	\$ -	\$ 500
33: Professional Memberships	\$ 500	\$ 485	\$ 15	\$ -	\$ 500
34: Local Registration / Conference	\$ -	\$ 1,030	\$ (1,030)	\$ -	\$ -
35: Other Registration / Conference	\$ 500	\$ -	\$ 500	\$ -	\$ 500
36: RCRPC Meeting Costs	\$ 300	\$ -	\$ 300	\$ -	\$ 300
37: Staff Parking	\$ 1,400	\$ 1,320	\$ 80	\$ -	\$ 1,400
40: Equipment - Other	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
41: Leases - Copy Service	\$ 2,300	\$ 2,604	\$ (304)	\$ -	\$ 2,300
42: Maintenance	\$ 2,500	\$ 5,526	\$ (3,026)	\$ -	\$ 2,500
43: Purchases	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
44: Depreciation	\$ 6,960	\$ 5,462	\$ 1,498	\$ -	\$ 6,960
51: Office	\$ 4,500	\$ 2,686	\$ 1,814	\$ -	\$ 4,500
52: Drafting	\$ -	\$ -	\$ -	\$ -	\$ -
53: Postage	\$ 5,000	\$ 2,600	\$ 2,400	\$ -	\$ 5,000
55: Publications	\$ 500	\$ 664	\$ (164)	\$ -	\$ 500
56: Software	\$ 500	\$ -	\$ 500	\$ -	\$ 500
61: Printing	\$ 500	\$ -	\$ 500	\$ -	\$ 500
62: Legal Services & Public Notices	\$ 500	\$ 1,144	\$ (644)	\$ -	\$ 500
63: Accounting, Audits	\$ 60	\$ -	\$ 60	\$ -	\$ 60
64: Other Consultants & Misc.	\$ 500	\$ -	\$ 500	\$ -	\$ 500
71: Rent	\$ 30,625	\$ 30,625	\$ 0	\$ -	\$ 30,625
73: Telephone	\$ 3,000	\$ 1,391	\$ 1,609	\$ -	\$ 3,000
74: Other	\$ 100	\$ 15	\$ 85	\$ -	\$ 100
4300: Non-Budgeted Revenue	\$ (250)	\$ (339)	\$ 89	\$ -	\$ (250)
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Rate Adjustment (use only with fixed rate)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INDIRECT COSTS	\$ 215,535	\$ 194,425	\$ 21,110	\$ -	\$ 215,535

Richland County Regional Planning Commission
STATEMENT OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD - PROVISIONAL METHOD
(July 1, 2011 - June 30, 2012)
(Unaudited)

	Estimated FY 2012	Actual FY 2012	Difference (Over Bdgt.) Under Bdgt.	ODOT Adjustments	Estimated FY 2013
Direct Labor Costs by Department:					
200: Community Development	\$ 44,991	\$ 16,924	\$ 28,067	\$ -	\$ 44,991
300: Economic Development	\$ -	\$ 4,247			\$ -
600: Transportation	\$ 179,674	\$ 137,669	\$ 42,005	\$ -	\$ 179,674
674: Transit	\$ 50,456	\$ 52,858	\$ (2,402)	\$ -	\$ 50,456
900: Local Services	\$ 42,504	\$ 49,581	\$ (7,077)	\$ -	\$ 42,504
Other	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DIRECT LABOR COSTS	\$ 317,625	\$ 261,280	\$ 60,592	\$ -	\$ 317,625
Fringe Benefit Cost Rate Computation					
TOTAL Fringe Benefit Costs /	\$ 221,310	\$ 190,087			\$ 221,310
TOTAL Labor Costs (All Direct & Indirect)	\$ 435,530	\$ 369,240			\$ 435,530
= Fringe Benefit Cost Rate	50.81%	51.48%			50.81%
FY 2012					
Fringe Benefit Cost Recovery Comparison <i>(Direct Labor Portion Only)</i>					
Should have recovered in fiscal year (Actual Direct Labor * Actual Fringe Benefit Cost Rate)	\$ 134,508			48.50%	of All Direct Labor
Amount actually recovered in fiscal year (Actual Direct Labor x ESTIMATED Fringe Benefit Cost Rate)	\$ 132,766			47.87%	of All Direct Labor
Prior Year Net (Over) / Under Recovery	\$ -				
Prior Year (Over) / Under Recovery Posted to Cost Pool	\$ -				
(Over)/Under Recovery of Fringe Benefits	<u>\$ 1,742</u>			A (over)/under	
Indirect Cost Rate Computation					
TOTAL Indirect Costs /	\$ 215,535	\$ 194,425			\$ 215,535
only DIRECT Labor Costs	\$ 317,625	\$ 261,280			\$ 317,625
= Indirect Cost Rate	67.86%	74.41%			67.86%
FY 2012					
Indirect Cost Recovery Comparison <i>(All Indirect Costs, Indirect Labor & Indirect Labor Fringe Benefits)</i>					
Should have recovered in fiscal year (Actual Direct Labor * Actual Indirect Cost Rate)	\$ 194,425			74.41% of All Direct Labor not County Engineer	
Amount actually recovered in fiscal year (Actual Direct Labor x ESTIMATED Indirect Cost Rate)	\$ 177,300			67.86% of All Direct Labor not County Engineer	
Prior Year Net (Over) / Under Recovery	\$ -				
Prior Year (Over) / Under Recovery Posted to Cost Pool	\$ -				
(Over)/Under Recovery of Indirect Costs	<u>\$ 17,125</u>			B (over)/under	
FY 2012					
Fringe Benefit Cost (Over)/Under Recovery	\$ 1,742			A (over)/under	
Indirect Cost (Over)/Under Recovery	\$ 17,125			B (over)/under	
Net (Over)/Under Recovery	<u>\$ 18,867</u>				
Summary					
Fringe Benefit Rate	50.81%	51.48%			50.81%
Indirect Cost Rate	67.86%	74.41%			67.86%
Total Overhead Cost Rate *	<u>118.67%</u>	<u>125.89%</u>			<u>118.67%</u>

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

December 7, 2012

Richland County Regional Planning Commission
35 North Park Street, Suite 230
Mansfield, Ohio 44902

To the Executive Committee:

We have audited the financial statements of the business-type activities of the **Richland County Regional Planning Commission**, Richland County, Ohio (the Commission) as of and for the year ended June 30, 2012, which collectively comprise the Commission's basic financial statements as listed in the table of contents and have issued our report thereon dated December 7, 2012. 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 expressing our opinions 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 internal control deficiencies resulting in a more than reasonable possibility that a material misstatement of the Commission's financial statements 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 was not designed to identify all deficiencies in internal control over financial reporting 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, as defined above.

Richland County Regional Planning Commission
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

Compliance and Other Matters

As part of reasonably assuring whether the Commission's basic 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 intend this report solely for the information and use of management, the Executive Committee, and other within the Commission. We intend it for no one other than these specified parties.

Respectfully Submitted,



Perry and Associates
Certified Public Accountants, A.C.

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Dave Yost • Auditor of State

RICHLAND COUNTY REGIONAL PLANNING COMMISSION

RICHLAND 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.

A handwritten signature in cursive script that reads "Susan Babbitt".

CLERK OF THE BUREAU

CERTIFIED
MARCH 19, 2013