



**Auditor of State
Betty Montgomery**

**REGIONAL PLANNING COMMISSION
AUGLAIZE COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Regional Planning Commission
Auglaize County
209 South Blackhoof Street
Wapakoneta, Ohio 45895

To the Board of Commissioners:

We have audited the basic financial statements of the Regional Planning Commission, Auglaize County, (the Commission), as of and for the year ended December 31, 2004, as listed in the table of contents. 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 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 discussed in Note 1, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash financial position of the Regional Planning Commission, Auglaize County, as of December 31, 2004, and the changes in cash financial position for the year then ended in conformity with the basis of accounting Note 1 describes.

For the year ended December 31, 2004, the Government revised its financial presentation comparable to the requirements of Governmental Accounting Standard No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2005, 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. That report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. 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.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 16, 2005

**REGIONAL PLANNING COMMISSION
AUGLAIZE COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2004
UNAUDITED**

This discussion and analysis of the Auglaize County Regional Planning Commission's financial performance provides an overall review of the Commission's financial activities for the year ended December 31, 2004, within the limitations of the Commission's cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the Commission's financial performance.

HIGHLIGHTS

Key highlights for 2004 are as follows:

- Net assets of governmental activities decreased \$1,169, or 24 percent, a significant change from the prior year. The fund most affected by the decrease in cash and cash equivalents was the General Fund, which realized the greatest burden of increased costs in 2004.

The Commission's general receipts are primarily dues assessments from governmental entities.

- **Regional Member Type**
- County (total population) \$0.10/capita
- Municipality Members \$0.10/capita
- Township Members \$0.10/capita

For 2004, the total possible revenue that could be generated from membership dues was \$9,243.40; however, those dues were excused.

USING THE BASIC FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Commission's cash basis of accounting.

Report Components

The statement of net assets and the statement of activities provide information about the cash activities of the Commission as a whole.

Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Commission as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

**REGIONAL PLANNING COMMISSION
AUGLAIZE COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2004
UNAUDITED
(Continued)**

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Commission has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Commission's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

REPORTING THE COMMISSION AS A WHOLE

The statement of net assets and the statement of activities reflect how the Commission did financially during 2004, within the limitations of cash basis accounting. The statement of net assets presents the cash balances of the activities of the Commission at year-end. The statement of activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipients of the program's services, and grants and contributions restricted to meeting the operational requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Commission's general receipts.

These statements report the Commission's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Commission's financial health. Over time, increases or decreases in the Commission's cash position is one indicator of whether the Commission's financial health is improving or deteriorating.

When evaluating the Commission's financial condition, you should also consider other non-financial factors as well, such as the Commission's census as the base for assessments and the reliance on non-local financial resources for operations.

In the statement of net assets and the statement of activities, all Commission activities are reported as governmental. Member assessments finance most of these activities.

REPORTING THE COMMISSION'S MOST SIGNIFICANT FUNDS

Fund financial statements provide detailed information about the Commission's fund.

The Commission's activities are reported in a governmental fund. The governmental fund financial statements provide a detailed view of the Commission's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Commission's programs.

**REGIONAL PLANNING COMMISSION
AUGLAIZE COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2004
UNAUDITED
(Continued)**

THE COMMISSION AS A WHOLE

Table 1 provides a summary of the Commission's net assets for 2004 compared to 2003 on a cash basis:

**(Table 1)
Net Assets**

	Governmental Activities	
	2004	2003
Assets		
Cash and Cash Equivalents	\$3,653	\$4,822
Total Assets	3,653	4,822
Net Assets		
Unrestricted	3,653	4,822
Total Net Assets	\$3,653	\$4,822

As mentioned previously, net assets of Governmental activities decreased \$1,169, or 24 percent, during 2004. The primary reason that contributed to the decrease in the cash balance was that no dues were assessed in 2004.

Table 2 reflects the changes in net assets in 2004. Since the Commission did not prepare financial statements in this format for 2003, a comparative analysis of Commission-wide data has not been presented. In future years, when prior year information is available, a comparative analysis will be presented.

**(Table 2)
Changes in Net Assets**

	Governmental Activities 2004
General Receipts:	
Miscellaneous	2
Total General Receipts	2
Total Receipts	2
Disbursements:	
Economic Development	1,171
Total Disbursements	1,171
Increase (Decrease) in Net Assets	(1,169)
Net Assets, January 1, 2004	4,822
Net Assets, December 31, 2004	\$3,653

General receipts represent 100 percent of the Commission's total receipts.

**REGIONAL PLANNING COMMISSION
AUGLAIZE COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2004
UNAUDITED
(Continued)**

Disbursements for the Commission represent the overhead costs of running the Commission and the support services provided for the other Commission activities. These include primarily the costs of personnel.

Governmental Activities

If you look at the Statement of Activities below, you will see that the first column lists the major services provided by the Commission. The next column identifies the costs of providing these services. The program disbursements for governmental activities are for Economic Development services. The next column of the Statement entitled Program Receipts identifies amounts paid by people who are directly charged for the service as well as grants received by the Commission that must be used to provide a specific service.

The Net Cost (Disbursement) column compares the program receipts to the cost of the service. This "net cost" amount represents the cost of the service that ends up being paid from money provided by previous assessments. A comparison between the total cost of services and the net cost is presented in Table 3.

**(Table 3)
Governmental Activities**

	Total Cost Of Services 2004	Program Receipts 2004	Net Cost of Services 2004
Economic Development	<u>\$1,171</u>	<u>\$0</u>	<u>\$1,171</u>
Total Expenses	<u><u>\$1,171</u></u>	<u><u>\$0</u></u>	<u><u>\$1,171</u></u>

THE COMMISSION'S FUNDS

Total Governmental funds had receipts of \$2 and disbursements of \$1,171. The greatest change within Governmental funds was the balance decreased \$1,169 as the result of dues being excused.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Commission's finances and to reflect the Commission's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Douglas Crawford, Secretary-Treasurer, 209 S. Blackhoof St., Wapakoneta, Ohio 45895.

**REGIONAL PLANNING COMMISSION
AUGLAIZE COUNTY**

**STATEMENT OF NET ASSETS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Activities</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	<u>\$3,653</u>
Total Assets	<u>\$3,653</u>
Net Assets	
Unrestricted	<u>3,653</u>
Total Net Assets	<u><u>\$3,653</u></u>

See accompanying notes to the basic financial statements.

**REGIONAL PLANNING COMMISSION
AUGLAIZE COUNTY**

**STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Cash Disbursements</u>	<u>Net (Disbursements) Receipts and Changes in Net Assets</u>
Governmental Activities		Governmental Activities
Economic Development	1,171	(1,171)
Total Governmental Activities	<u>\$1,171</u>	<u>(\$1,171)</u>
	<u>General Receipts</u>	
Miscellaneous		<u>2</u>
Total General Receipts		2
Change in Net Assets		(1,169)
Net Assets Beginning of Year		<u>4,822</u>
Net Assets End of Year		<u><u>\$3,653</u></u>

See accompanying notes to the basic financial statements.

**REGIONAL PLANNING COMMISSION
AUGLAIZE COUNTY**

**STATEMENT OF ASSETS AND FUND BALANCE - CASH BASIS
GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

Assets

Equity in Pooled Cash and Cash Equivalents	\$3,653
Total Assets	<u>3,653</u>

Fund Balance

Unreserved:	
Undesignated, Reported in:	
General Fund	3,653
Total Fund Balance	<u>\$3,653</u>

See accompanying notes to the basic financial statements

**REGIONAL PLANNING COMMISSION
AUGLAIZE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN FUND BALANCE - CASH BASIS
GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

Disbursements

Current:

Economic Development \$1,171

Total Disbursements 1,171

Excess of Receipts Over (Under) Disbursements (1,171)

Other Financing Sources (Uses)

Other Financing Sources 2

Net Change in Fund Balances (1,169)

Fund Balances Beginning of Year 4,822

Fund Balances End of Year \$3,653

See accompanying notes to the basic financial statements.

**GENERAL HEALTH DISTRICT
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004**

1. DESCRIPTION OF THE GENERAL HEALTH DISTRICT AND REPORTING ENTITY

The Regional Planning Commission, Auglaize 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 fifty four member Board. The Board consists of representatives from participating political subdivisions, the county commissioners, and appointed citizens. The Commission formulates and reviews plans affecting long and short term social, economic, and governmental development within the region. The participating subdivisions are:

Auglaize County	Village of Cridersville	Goshen Township
Buckland Village	Duchouquet Township	Jackson Township
Clay Township	German Township	Logan Township
Village of Minster	Moulton Township	Village of New Bremen
Village of New Knoxville	Noble Township	Pusheta Township
Salem Township	City of St. Marys	St. Marys Township
Union Township	Village of Uniopolis	City of Wapakoneta
Washington Township	Village of Waynesfield	

Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations ensuring that the financial statements are not misleading. The primary government consists of all funds that are not legally separate from the Commission. For acceptable OCBOA, this includes general operations.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements follow the cash basis of accounting 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.

These statements adequately disclose material matters the Auditor of State's accounting basis requires.

A. Fund Accounting

The Commission uses a fund to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain functions or activities. A fund is a fiscal and accounting entity with a self balancing set of accounts. The Commission classifies its fund as governmental.

Governmental Fund - The Commission classifies the fund financed primarily from member dues as a governmental fund. The following is the Commission's governmental fund:

General Fund - The general fund accounts for all financial resources and is available for any purpose provided it is disbursed according to Ohio law.

**GENERAL HEALTH DISTRICT
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation

The Commission's basic financial statements consist of a government-wide statement of activities and fund financial statements providing more detailed financial information.

Government-wide Financial Statement of Activities: This statement displays information about the Commission as a whole.

The government-wide statement of activities compares disbursements with program receipts for each function or program of the Commission's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the government is responsible. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each business segment or governmental function is self-financing on the cash basis or draws from the Commission's general receipts.

Fund Financial Statements - The fund financial statements report more detailed information about the Commission.

C. Cash

As required by Ohio Revised Code, the Auglaize County Treasurer is custodian for the Commission's cash. The County's cash and investment pool holds the Commission's assets, valued at the Treasurer's reported carrying amount.

D. Inventory and Prepaid Items

On the cash basis of accounting, inventories of supplies are reported as disbursements when purchased.

E. Capital Assets

Acquisitions of property, plant, and equipment are recorded as disbursements when paid. The financial statements do not report these items as assets.

3. CHANGE IN PRESENTATION

For the year ended December 31, 2004, the Commission implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Although the Commission is reporting on the cash basis they have implemented new reporting requirements for cash basis financial statements that changed the fund structure.

**GENERAL HEALTH DISTRICT
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004
(Continued)**

4. RISK MANAGEMENT

A. Health Insurance

The Commission's employee is covered under the County's health insurance policy.

B. County Commissioner Association of Ohio Workers' Compensation Group Rating Plan

For 2004, the Commission, through Auglaize County as their fiscal agent, participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan ("the GRP"), an insurance purchasing pool.

The intent of the GRP is to achieve a reduced premium for the District by virtue of its grouping with other participants in the GRP. The workers' compensation experience of the participants is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than the individual rate.

The GRP then calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from, or pays rate equalization rebates to the various participants. Participation in the plan is limited to counties that can meet the Plans' selection criteria.

5. OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

The Commission participates in the OPERS which 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 five years at 20 percent 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. 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 OPERS 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 publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-6705.

For the year ended December 31, 2004, members of all three plans, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. The Commission's contribution rate for pension benefits for 2004 was 9.55 percent. The Ohio Revised Code provides statutory authority for member and employer contributions.

**GENERAL HEALTH DISTRICT
AUGLAIZE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004
(Continued)**

5. OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS) (Continued)

The District's required contribution for pension obligations to the traditional, combined, and member directed plans for the years ended December 31, 2004, 2003, and 2002 were \$97, \$87, and \$87 respectively; 92 percent has been contributed for 2004 and 100 percent has been contributed for 2003 and 2002.

6. POSTEMPLOYMENT BENEFITS

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage.

The health care coverage provided by the retirement system is considered an Other Post employment Benefit (OPB) as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 employer contribution rate was 13.55 percent of covered payroll and 4.00 percent was the portion used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants in the traditional and combined plans was 369,885. Actual employer contributions for 2004 which were used to fund post employment benefits were \$41. The actual contribution and the actuarial required contribution amounts are the same.

OPERS's net assets available for the payment of benefits at December 31, 2003 (the latest information available), was \$10.5 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.



**Auditor of State
Betty Montgomery**

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

Regional Planning Commission
Auglaize County
209 South Blackhoof Street
Wapakoneta, Ohio 45895

To the Board of Commissioners:

We have audited the basic financial statements of the Regional Planning Commission, Auglaize County, (the Commission), as of and for the year ended December 31, 2004, and have issued our report thereon dated June 16, 2005. In that report, we noted the Commission revised its financial statement presentation for 2004. 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 to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

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 intend this report solely for the information and use of the management and Members of the Board. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

June 16, 2005

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Betty Montgomery**

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REGIONAL PLANNING COMMISSION

AUGLAIZE 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
AUGUST 4, 2005**