



Mary Taylor, CPA  
Auditor of State



**REGIONAL PLANNING AND COORDINATION COMMISSION  
GREENE COUNTY**

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# Mary Taylor, CPA

Auditor of State

Regional Planning and Coordinating Commission  
Greene County  
651 Dayton-Xenia Road  
Xenia, Ohio 45385

To the Commission:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

July 27, 2007

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Regional Planning and Coordinating Commission  
Greene County  
651 Dayton-Xenia Road  
Xenia, Ohio 45385

To the Commission:

We have audited the accompanying financial statements of the Regional Planning and Coordinating Commission of Greene County, (the Commission) as of and for the years ended December 31, 2006 and 2005. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

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

Instead of the fund the accompanying financial statements present for 2006 and 2005, GAAP require presenting entity wide statements and also to present its' larger (i.e. major) fund separately for 2006 and 2005. While the Commission does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Commission has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2006 and 2005 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Commission as of December 31, 2006 and 2005, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances and reserves for encumbrances of the Regional Planning and Coordinating Commission of Greene County, as of December 31, 2006 and 2005, and its General Fund cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Commission has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2007, 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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**Mary Taylor, CPA**  
Auditor of State

July 27, 2007



**REGIONAL PLANNING AND COORDINATING COMMISSION  
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<b>General</b>
<b>Cash Receipts:</b>	
Fees Charged to Subdivisions	\$318,788
Other Receipts	395
Total Cash Receipts	319,183
 <b>Cash Disbursements:</b>	
Salaries	198,005
Supplies	7,423
Equipment	1,360
Utilities	2,891
Travel	1,354
Public Employee's Retirement	26,906
Health Insurance	33,654
Medicare	2,733
Dental	716
Life Insurance	212
Workers Compensation	3,848
Other	3,114
Other	
Total Disbursements	282,216
Total Receipts Over Disbursements	36,967
Fund Cash Balances, January 1	167,701
<b>Fund Cash Balances, December 31</b>	<b>\$204,668</b>
Reserve for Encumbrances, December 31	\$3,393

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

**REGIONAL PLANNING AND COORDINATING COMMISSION  
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<b>General</b>
<b>Cash Receipts:</b>	
Fees Charged to Subdivisions	\$311,592
Other Receipts	16
Total Cash Receipts	311,608
 <b>Cash Disbursements:</b>	
Salaries	192,336
Supplies	7,401
Equipment	6,076
Contracts - Services	559
Utilities	3,040
Travel	1,302
Public Employee's Retirement	26,946
Health Insurance	30,823
Medicare	2,661
Dental	585
Life Insurance	231
Worker's Compensation	3,222
Other	5,995
Total Disbursements	281,177
Total Receipts Over/(Under) Disbursements	30,431
Fund Cash Balances, January 1	137,270
<b>Fund Cash Balances, December 31</b>	<b>\$167,701</b>
Reserve for Encumbrances, December 31	\$4,376

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

**REGIONAL PLANNING AND COORDINATING COMMISSION  
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Regional Planning and Coordinating Commission of Greene County (the Commission) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the Ohio Revised Code Section 713.21. The Commission is directed by a twenty four member Board. The Board consists of representatives from participating political subdivisions, three county commissioners, and appointed citizens. The Commission prepares studies, maps, plans, recommendations and reports concerning the physical environmental, social, economic, and governmental characteristics, functions, services, and other aspects which affect the development and welfare of the region. The participating subdivisions are:

Beavercreek	Bellbrook	Fairborn
Xenia	Village of Cedarville	Village of Clifton
Village of Jamestown	Village of Spring Valley	Village of Yellow Springs
Bath Township	Beavercreek Township	Caesarscreek Township
Cedarville Township	Jefferson Township	Miami Township
New Jasper Township	Ross Township	Silvercreek Township
Spring Valley Township	Sugarcreek Township	Xenia Township
Greene County		

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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. This basis recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Cash and Investments**

As the Ohio Revised Code requires, the Greene County Treasurer is the custodian of the Commission's monies. The County holds the Commission's assets in its cash and investment pool, valued at the County Treasurer's reported carrying amount.

**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 follows:

**1. General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

**REGIONAL PLANNING AND COORDINATING COMMISSION  
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

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

**E. Budgetary Process**

The Commission files an annual budget with the Greene County Auditor.

**1. Appropriations**

The Board annually approves appropriations and subsequent amendments. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control. Appropriations may not exceed estimated resources. The appropriation measure is filed with the Greene County Auditor and is used as a limit on the Commission's expenditure authority. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

**3. Encumbrances**

The Commission reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2006 and 2005 budgetary activity appears in Note 2.

**F. Property, Plant, and Equipment**

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

**G. Accumulated Leave**

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

**2. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2006 and 2005 follows:

<b>2006 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$319,183	\$319,183	\$0
Total	\$319,183	\$319,183	\$0

**REGIONAL PLANNING AND COORDINATING COMMISSION  
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

**2. BUDGETARY ACTIVITY (Continued)**

<b>2006 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$332,172	\$285,609	\$46,563
Total	<u>\$332,172</u>	<u>\$285,609</u>	<u>\$46,563</u>

<b>2005 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$325,902	\$311,608	(\$14,294)
Total	<u>\$325,902</u>	<u>\$311,608</u>	<u>(\$14,294)</u>

<b>2005 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$344,780	\$285,553	\$59,227
Total	<u>\$344,780</u>	<u>\$285,553</u>	<u>\$59,227</u>

**3. SUBDIVISION ASSESSMENT**

The Commission receives revenue from assessments levied upon member subdivisions. The assessments are based upon per capita data of the last census (2000). For 2006 and 2005, the assessment was 0.1893 cents per capita for minor civil divisions and 1.1799 cents per capita for the County.

**4. RETIREMENT SYSTEMS**

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

The Ohio Revised Code also prescribes contribution rates. For 2006 and 2005, OPERS members contributed 9.0 and 8.5 percent respectively, of their gross salaries. The Commission contributed an amount equal to 13.70 and 13.55 percent respectively, of participants' gross salaries. The Commission has paid all contributions required through December 31, 2006.

**5. RISK MANAGEMENT**

**Commercial Insurance**

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

- Comprehensive property and general liability; and
- Vehicles;

**REGIONAL PLANNING AND COORDINATING COMMISSION  
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005  
(Continued)**

**5. RISK MANAGEMENT (Continued)**

**Risk Pool Membership**

The Commission is a member of the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

The Commission has obtained the following coverage from PEP:

- Public official's liability



# Mary Taylor, CPA

Auditor of State

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

Regional Planning and Coordinating Commission  
Greene County  
651 Dayton-Xenia Road  
Xenia, Ohio 45385

To the Commission:

We have audited the financial statements of the Regional Planning and Coordinating Commission of Greene County, (the Commission) as of and for the years ended December 31, 2006 and 2005, and have issued our report thereon dated July 27, 2007, wherein we noted the Commission prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. 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 opinion on the financial statements, but not to opine on the effectiveness of the Commission's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Commissions internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Commission's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Commission's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Commission's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be 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.

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### **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 audit committee, management, and the Board of Commissioners. We intended it for no one other than these specified parties.

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**Mary Taylor, CPA**  
Auditor of State

July 27, 2007





**Mary Taylor, CPA**  
Auditor of State

**REGIONAL PLANNING AND COORDINATING COMMISSION OF GREENE COUNTY**

**GREENE 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 28, 2007**