



Dave Yost • Auditor of State



**CLINTON COUNTY REGIONAL PLANNING COMMISSION  
CLINTON COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Auditor's Report .....	1
Prepared by Management:	
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) - All Governmental Fund Types for Year Ended December 31, 2017 .....	3
Notes to the Financial Statements for Year Ended December 31, 2017 .....	5
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) - All Governmental Fund Types for Year Ended December 31, 2016 .....	9
Notes to the Financial Statements for Year Ended December 31, 2016 .....	11
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	15

**This page intentionally left blank.**



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Clinton County Regional Planning Commission  
Clinton County  
69 N. South Street, Suite 100  
Wilmington, Ohio 45177

To the Members of the Commission:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Clinton County Regional Planning Commission, Clinton County, Ohio (the Commission) as of and for the years ended December 31, 2017 and 2016.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the Commission prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Commission does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Commission as of December 31, 2017 and 2016, and the respective changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of the Clinton County Regional Planning Commission, Clinton County as of December 31, 2017 and 2016, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2018, 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 internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State

Columbus, Ohio

May 24, 2018

**Clinton County Regional Planning Commission**

*Clinton County*

*Combined Statement of Receipts, Disbursements*

*and Changes in Fund Balances (Regulatory Cash Basis)*

*General Fund*

*For the Year Ended December 31, 2017*

---

---

**Cash Receipts**

Charges for Services-Contract Income	30,000
Fines, Licenses and Permits-Fee Income	38,774
Intergovernmental-Dues Income	106,622
Workers Comp Refund	1,223

*Total Cash Receipts* 176,619

**Cash Disbursements**

Current:

Salary	56,650
Supplies	2,072
Furniture and Fixtures	360
Contract Services	41,925
Travel & Training	2,960
Membership Dues	636
PERS	7,931
Workers Comp	762
Medicare	802
Insurance	7,574
Registration Fees	265

*Total Cash Disbursements* 121,937

*Excess of Receipts Over (Under) Disbursements* 54,682

*Net Change in Fund Cash Balances* 54,682

*Fund Cash Balances, January 1* 71,720

**Fund Cash Balances, December 31**

Nonspendable	0
Restricted	0
Committed	0
Assigned	0
Unassigned (Deficit)	126,402

*Fund Cash Balances, December 31* \$126,402

*See accompanying notes to the basic financial statements*

**This page intentionally left blank.**



**Clinton County Regional Planning Commission**

*Clinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2017*

**Note 1 – Reporting Entity**

The Clinton County Regional Planning Commission (the Commission), Clinton County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A privately-appointed 20 member Board governs the Commission. 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:

Clinton County	City of Wilmington	Village of Blanchester
Village of Sabina	Village of New Vienna	Village of Midland
Village of Martinsville	Village of Clarksville	Village of Port William
Union Township		

The Commission collects funds from other governmental entities as member fees and from the public for subdivision and site plan review application and fees.

The Executive Director serves at the pleasure of the Board of Commissioners of the Regional Planning Commission. The Executive Director’s compensation is fixed by the Commission and paid out of the General Fund. The Board of Commissioners of the Regional Planning Commission serve without compensation.

The Commission’s management believes these financial statements present all activities for which the Commission is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The Commission’s financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types organized on a fund type basis.

***Fund Accounting***

Because the Commission has no cash and investments that are restricted as to use, it accounts for all transactions and balances in the General Fund.

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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).

**Clinton County Regional Planning Commission**

*Clinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2017*

*(Continued)*

**Note 2 – Summary of Significant Accounting Policies (Continued)**

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

***Deposits and Investments***

As the Ohio Revised Code permits, the Clinton County Treasurer holds the Commission's deposits as the Commission's custodian. The County holds the Commission's assets in its investment pool, valued at the Treasurer's reported carrying amount.

***Capital Assets***

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

***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.

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the Commission must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

***Nonspendable*** The Commission classifies assets as ***nonspendable*** when legally or contractually required to maintain the amounts intact.

***Restricted*** Fund balance is ***restricted*** when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

***Committed*** The Board can ***commit*** amounts via formal action (resolution). The Commission must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as ***restricted*** or ***committed***. Governmental funds other than the general fund report all fund balances as ***assigned*** unless they are restricted or committed. In the general fund, ***assigned*** amounts represent intended uses established by the Board or a Commission official delegated that authority by resolution, or by State Statute.

***Unassigned*** Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

**Clinton County Regional Planning Commission**

*Clinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2017*

*(Continued)*

**Note 2 – Summary of Significant Accounting Policies (Continued)**

The Commission applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**Note 3 – Risk Management**

***Commercial Insurance***

Clinton County carries insurance through private carriers who assume the risk of loss up to the limits of the County's policies on behalf of the Commission for the following risks:

- Property
- Liability
- Wrongful Acts
- Officials Surety Bonds

The Commission also provides health insurance and dental/eye coverage to its full-time employee through the health insurance plan of Clinton County.

**Note 4 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries and the Commission contributed an amount equaling 14 percent of participants' gross salaries. The Commission has paid all contributions required through December 31, 2017.

**Note 5 – Postemployment Benefits**

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017.

**Clinton County Regional Planning Commission**

*Clinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2017*

*(Continued)*

**Note 6 – Related Party Transactions**

The Executive Director of the Clinton County Regional Planning Commission (CCRPC) also held a position on the Board of Directors with Energize Clinton County, an entity with which the CCRPC awarded service related contracts during 2017 in the amount of \$3,000.

**Clinton County Regional Planning Commission**

*Clinton County*

*Combined Statement of Receipts, Disbursements  
and Changes in Fund Balances (Regulatory Cash Basis)*

*General Fund*

*For the Year Ended December 31, 2016*

---

---

**Cash Receipts**

Charges for Services	11,000
Fines, Licenses and Permits	19,272
Intergovernmental	106,074
Workers Comp Refund	14
	<hr/>
<i>Total Cash Receipts</i>	<i>136,360</i>

**Cash Disbursements**

Current:

Salary	55,000
Supplies	457
Data/Equipment	14,989
Contract Services	17,264
Travel & Training	911
Membership Dues	423
PERS	7,700
Workers Comp	628
Medicare	778
Insurance	7,549
Auditing and Accounting	3,198
Software	1,409
Registration Fees	324
	<hr/>
<i>Total Cash Disbursements</i>	<i>110,630</i>

*Excess of Receipts Over (Under) Disbursements* 25,730

*Net Change in Fund Cash Balances* 25,730

*Fund Cash Balances, January 1* 45,990

**Fund Cash Balances, December 31**

Nonspendable	0
Restricted	0
Committed	0
Assigned	0
Unassigned (Deficit)	71,720
	<hr/>

*Fund Cash Balances, December 31* \$71,720

*See accompanying notes to the basic financial statements*

**This page intentionally left blank.**

## Clinton County Regional Planning Commission

*Clinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2016*

### **Note 1 – Reporting Entity**

The Clinton County Regional Planning Commission (the Commission), Clinton County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A privately-appointed 20 member Board governs the Commission. 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:

Clinton County	City of Wilmington	Village of Blanchester
Village of Sabina	Village of New Vienna	Village of Midland
Village of Martinsville	Village of Clarksville	Village of Port William
Union Township		

The Commission collects funds from other governmental entities as member fees and from the public for subdivision and site plan review application and fees.

The Executive Director serves at the pleasure of the Board of Commissioners of the Regional Planning Commission. The Executive Director's compensation is fixed by the Commission and paid out of the General Fund. The Board of Commissioners of the Regional Planning Commission serve without compensation.

The Commission's management believes these financial statements present all activities for which the Commission is financially accountable.

### **Note 2 – Summary of Significant Accounting Policies**

#### ***Basis of Presentation***

The Commission's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types organized on a fund type basis.

#### ***Fund Accounting***

Because the Commission has no cash and investments that are restricted as to use, it accounts for all transactions and balances in the General Fund.

#### ***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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).

**Clinton County Regional Planning Commission**

*Clinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2016*

*(Continued)*

**Note 2 – Summary of Significant Accounting Policies (Continued)**

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

***Deposits and Investments***

As the Ohio Revised Code permits, the Clinton County Treasurer holds the Commission's deposits as the Commission's custodian. The County holds the Commission's assets in its investment pool, valued at the Treasurer's reported carrying amount.

***Capital Assets***

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

***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.

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the Commission must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

***Nonspendable*** The Commission classifies assets as ***nonspendable*** when legally or contractually required to maintain the amounts intact.

***Restricted*** Fund balance is ***restricted*** when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

***Committed*** The Board can ***commit*** amounts via formal action (resolution). The Commission must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as ***restricted*** or ***committed***. Governmental funds other than the general fund report all fund balances as ***assigned*** unless they are restricted or committed. In the general fund, ***assigned*** amounts represent intended uses established by the Board or a Commission official delegated that authority by resolution, or by State Statute.

***Unassigned*** Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.



## **Clinton County Regional Planning Commission**

*Clinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2016*

*(Continued)*

### **Note 2 – Summary of Significant Accounting Policies (Continued)**

The Commission applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

### **Note 3 – Risk Management**

#### ***Commercial Insurance***

Clinton County carries insurance through private carriers who assume the risk of loss up to the limits of the County's policies on behalf of the Commission for the following risks:

- Property
- Liability
- Wrongful Acts
- Officials Surety Bonds

The Commission also provides health insurance and dental/eye coverage to its full-time employee through the health insurance plan of Clinton County.

### **Note 4 – Defined Benefit Pension Plans**

#### ***Ohio Public Employees Retirement System***

The Commission's one employee belongs to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries and the Commission contributed an amount equaling 14 percent of participants' gross salaries. The Commission has paid all contributions required through December 31, 2016.

### **Note 5 – Postemployment Benefits**

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2016.

**Clinton County Regional Planning Commission**  
*Clinton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2016*  
*(Continued)*

**Note 6 – Related Party Transactions**

The Executive Director of the Clinton County Regional Planning Commission (CCRPC) also held a position on the Board of Directors with Energize Clinton County, an entity with which the CCRPC awarded service related contracts during 2016 in the amount of \$3,000.



# Dave Yost • Auditor of State

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

Clinton County Regional Planning Commission  
Clinton County  
69 N. South Street, Suite 100  
Wilmington, Ohio 45177

To Members of the Commission:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements of the Clinton County Regional Planning Commission, Clinton County (the Commission) as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements and have issued our report thereon dated May 24, 2018, wherein we noted the Commission followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Commission's internal control. Accordingly, we have not opined on it.

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 reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Commission's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

### ***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, opining 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*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Commission's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

May 24, 2018



# Dave Yost • Auditor of State

**CLINTON COUNTY REGIONAL PLANNING COMMISSION**

**CLINTON 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  
JULY 5, 2018**