



**REGIONAL PLANNING COMMISSION  
FAIRFIELD COUNTY**

**REGULAR AUDIT**

**FOR YEARS ENDED DECEMBER 31, 1999 AND 1998**



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

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**STATE OF OHIO**



**REGIONAL PLANNING COMMISSION  
FAIRFIELD COUNTY**

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## REPORT OF INDEPENDENT ACCOUNTANTS

Regional Planning Commission  
Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the Board of Commissioners:

We have audited the accompanying financial statements of Regional Planning Commission, Fairfield County, Ohio, (the Commission) as of and for the years ended December 31, 1999 and December 31, 1998. 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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Commission prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balance and reserves for encumbrances of the Fairfield County Regional Planning Commission, Fairfield County, Ohio as of December 31, 1999 and December 31, 1998, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2000 on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of management, the Board of Commissioners and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro".

**JIM PETRO**  
Auditor of State

June 23, 2000



**REGIONAL PLANNING COMMISSION  
FAIRFIELD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1999**

<b>Cash Receipts:</b>	
Charges for Services	\$266,109
Fees Charged to Subdivisions	332,872
Other Receipts	<u>209</u>
Total Cash Receipts	<u>599,190</u>
<b>Cash Disbursements:</b>	
Salaries	150,298
Supplies	1,940
Equipment	8,651
Contracts - Repair	489
Contracts - Services	208,407
Travel	4,514
Public Employee's Retirement	18,070
Worker's Compensation	2,213
Other	<u>4,310</u>
Total Cash Disbursements	<u>398,892</u>
Total Cash Receipts Over/(Under) Cash Disbursements	200,298
Cash Balance, January 1, 1999	<u>104,960</u>
<b>Cash Balance, December 31, 1999</b>	<b><u><u>\$305,258</u></u></b>
Reserve for Encumbrances, December 31, 1999	<u><u>\$220,775</u></u>

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

**REGIONAL PLANNING COMMISSION  
FAIRFIELD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1998**

**Cash Receipts:**

Charges for Services	\$250,775
Intergovernmental	142,724
Other Receipts	<u>3,622</u>

Total Cash Receipts 397,121

**Cash Disbursements:**

Salaries	143,907
Supplies	1,384
Equipment	12,894
Contracts - Services	144,525
Travel	1,518
Public Employee's Retirement	18,480
Worker's Compensation	616
Other	<u>3,153</u>

Total Cash Disbursements 326,477

Total Cash Receipts Over/(Under) Cash Disbursements 70,644

Cash Balance, January 1, 1998 34,316

**Cash Balance, December 31, 1998** **\$104,960**

Reserve for Encumbrances, December 31, 1998 \$46,876

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



**REGIONAL PLANNING COMMISSION  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Regional Planning Commission, Fairfield County, Ohio, (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 appointed members from each municipality and township within the County. The Commission provides services to townships and municipalities in creating zoning regulations and reviewing subdivision plats to ensure the lots are in accordance with zoning regulations and in accordance with other laws within the County and/or Township. The participating subdivisions are:

Fairfield County	Richland Township	Pleasantville Village
Amanda Township	Rush Creek Township	Rushville Village
Berne Township	Violet Township	West Rushville Village
Bloom Township	Walnut Township	Bremen Village
Clear Creek Township	Amanda Village	Columbus City
Greenfield Township	Sugar Grove Village	Pickerington Village
Hocking Township	Canal Winchester Village	Reynoldsburg City
Lancaster City	Lithopolis Village	Fairfield Beach CDP
Liberty Township	Stoutsville Village	Millersport Village
Madison Township	Carroll Village	Thurston Village
Pleasant Township	Baltimore Village	

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

As required by Ohio Revised Code, the Commission's cash is held and invested by the Fairfield County Treasurer, who is the custodian. The Commission's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount. The Commission's portion of the pool was \$305,258 and \$104,960 at December 31, 1999 and December 31, 1998, respectively. The entire amount was covered by collateral obtained by the County Treasurer.

**REGIONAL PLANNING COMMISSION  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

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

**D. Budgetary Process**

The Commission adopts a budget annually.

**1. Appropriations**

The Board annually approves appropriation measures and subsequent amendments. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control. 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 re-appropriated.

A summary of 1999 and 1998 budgetary activity appears in Note 2.

**E. Property, Plant and Equipment**

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

**F. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the Commission.

**REGIONAL PLANNING COMMISSION  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**2. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 1999 and December 31, 1998 follows:

**1999 Budgeted vs. Actual Receipts**

	Budgeted Receipts	Actual Receipts	Variance
	<u>\$449,000</u>	<u>\$599,190</u>	<u>\$150,190</u>

**1999 Budgeted vs. Actual Budgetary Basis Expenditures**

	Appropriation Authority	Budgetary Expenditures	Variance
	<u>\$674,000</u>	<u>\$619,667</u>	<u>\$54,333</u>

**1998 Budgeted vs. Actual Receipts**

	Budgeted Receipts	Actual Receipts	Variance
	<u>\$448,000</u>	<u>\$397,121</u>	<u>(\$50,879)</u>

**1998 Budgeted vs. Actual Budgetary Basis Expenditures**

	Appropriation Authority	Budgetary Expenditures	Variance
	<u>\$447,080</u>	<u>\$373,353</u>	<u>\$73,727</u>

**3. RETIREMENT SYSTEMS**

The Commission's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

**REGIONAL PLANNING COMMISSION  
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**3. RETIREMENT SYSTEMS (Continued)**

Contribution rates are also prescribed by the Ohio Revised Code. For 1998 and 1999, PERS members contributed 8.5% of their gross salaries. The Commission contributed an amount equal to 13.55 % of participants' gross salaries. The Commission has paid all contributions required through December 31, 1999.

**4. RISK MANAGEMENT**

The Commission has obtained commercial insurance for the following risks:

- Errors and omissions

The offices and contents used by the Commission are covered under Fairfield County's ( the County) insurance policy. The Commission also provides health insurance and dental and vision coverage to full-time employees through the County's policy.



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

Regional Planning Commission  
Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the Board of Commissioners:

We have audited the financial statements of Regional Planning Commission, Fairfield County, Ohio (the Commission ), as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated June 23, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance that we have reported to management of the Commission in a separate letter dated June 23, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Commission in a separate letter dated June 23, 2000.

This report is intended for the information and use of management and the Board of Commissioners and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**JIM PETRO**  
Auditor of State

June 23, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**REGIONAL PLANNING COMMISSION**

**FAIRFIELD 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  
SEPTEMBER 14, 2000**