

**REGIONAL PLANNING COMMISSION
RICHLAND COUNTY**

**REPORT ON EXAMINATION OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL DATA
YEAR ENDED JUNE 30, 1999**

J. E. Slaybrough & Associates, Inc.
Certified Public Accountant
18 East Main Street
Lexington, Ohio 44504

REGIONAL PLANNING COMMISSION
RICHLAND COUNTY

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL DATA
YEAR ENDED JUNE 30, 1999

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REGIONAL PLANNING COMMISSION
RICHLAND COUNTY

TABLE OF CONTENTS

At June 30, 1999

	<u>Page</u>
Independent Auditor's Report	1
 <u>General Purpose Financial Statements</u>	
Balance Sheet at June 30, 1999	2
Statement of Revenues, Expenses and Changes in Fund Equity	3
Statement of Cash Flows	4
Statement of Budget vs Actual Revenues and Expenses	5
Notes to Financial Statements	6-11
 Supplemental Data	
Schedule of Indirect Costs	12
Schedule of Expenditures of Federal Awards	13
Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	14



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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Board of Commissioners
Richland County Regional Planning
Mansfield, Ohio

We have reviewed the independent auditor's report of the Richland County Regional Planning Commission, prepared by J.E. Slaybaugh & Associates, Inc., Certified Public Accountant, for the audit period July 1, 1998 through June 30, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Richland County Regional Planning Commission is responsible for compliance with these laws and regulations.

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

JIM PETRO
Auditor of State

February 10, 2000

J. E. Slaybaugh & Associates, Inc.

*12 East Main Street
Lexington, Ohio 44904*

*Member AICPA
Member OSCPA*

*John E. Slaybaugh III
Certified Public Accountant*

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Richland County Regional Planning Commission
Mansfield, Ohio

We have audited the accompanying general purpose financial statements of the Richland County Regional Planning Commission, Mansfield, Ohio, as of and for the year ended June 30, 1999. These general purpose financial statements are the responsibility of the Planning Commission's management. Our responsibility is to express an opinion on these 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Richland County Regional Commission as of June 30, 1999, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 21, 2000, on our consideration of the Richland County Regional Planning Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Richland County Planning Commission, taken as a whole. The accompanying schedule of expenditures of federal awards, and the supplemental exhibits, listed in the Table of Contents, are presented for the purposes of additional analysis, and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and in our opinion, is stated fairly, in all material respects, in relation to the general purpose financial statements taken as a whole.

J. E. Slaybaugh & Associates, Inc.

J.E. Slaybaugh & Associates, Inc.
Lexington, Ohio
January 21, 2000

REGIONAL PLANNING COMMISSION
RICHLAND COUNTY

BALANCE SHEET AS OF JUNE 30, 1999

ASSETS

CASH IN RICHLAND COUNTY TREASURY	\$ 75,425
ACCOUNTS RECEIVABLE	
FEDERAL	42,182
STATE	5,273
LOCAL GOVERNMENT	86,707
FURNITURE AND EQUIPMENT (NET)	<u>35,469</u>
TOTAL ASSETS	<u>\$ 245,056</u>

LIABILITIES AND EQUITY

ACCOUNTS PAYABLE	18,221
ACCRUED WAGES AND BENEFITS	41,568
DEFERRED CREDITS	<u>40,000</u>
TOTAL LIABILITIES	99,789
RETAINED EARNINGS	<u>145,267</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 245,056</u>

The accompanying notes are an integral part of the financial statements

REGIONAL PLANNING COMMISSION
 RICHLAND COUNTY
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY
 FOR THE YEAR ENDED JUNE 30, 1999

REVENUES	
FEDERAL	\$ 193,405
STATE	24,175
LOCAL GOVERNMENTS	<u>274,102</u>
 TOTAL REVENUES	 491,682
 EXPENSES	
SALARIES AND BENEFITS	357,339
MATERIALS AND SUPPLIES	24,771
CONTRACTUAL SERVICES	17,959
EQUIPMENT/DEPRECIATION	20,215
OCCUPANCY & OTHER	28,548
VISION PROJECT	<u>11,114</u>
 TOTAL EXPENSES	 <u>459,946</u>
 NET INCOME (LOSS)	 31,736
 RETAINED EARNINGS BEGINNING OF YEAR	 <u>113,531</u>
 RETAINED EARNINGS END OF YEAR	 <u>\$ 145,267</u>

The accompanying notes are an integral part of the financial statements

REGIONAL PLANNING COMMISSION
RICHLAND COUNTY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 1999

CASH FLOWS FROM OPERATING ACTIVITIES:	
NET INCOME(LOSS)	\$ 31,736
ADJUSTMENTS TO RECONCILE NET INCOME (LOSS) TO CASH PROVIDED BY OPERATING ACTIVITIES:	
DEPRECIATION	8,140
CHANGES IN ASSETS AND LIABILITIES:	
ACCOUNTS RECEIVABLE	(883)
ACCOUNTS PAYABLE	4,987
ACCRUED WAGES AND BENEFITS	(5,508)
TOTAL ADJUSTMENTS	<u>6,736</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	38,472
CASH FLOWS FROM INVESTING AND RELATED FINANCING ACTIVITIES:	
ADDITIONS TO PROPERTY AND EQUIPMENT	<u>(32,125)</u>
INCREASE (DECREASE) IN CASH	6,347
CASH IN RICHLAND COUNTY TREASURY BEGINNING OF YEAR	<u>69,078</u>
CASH IN RICHLAND COUNTY TREASURY END OF YEAR	<u>\$ 75,425</u>

The accompanying notes are an integral part of the financial statements

REGIONAL PLANNING COMMISSION
RICHLAND COUNTY

STATEMENT OF BUDGET VS ACTUAL REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 1999

	1999 BUDGETED	1999 ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
FEDERAL	\$ 193,857	\$ 193,405	\$ 452
STATE	24,232	24,175	57
LOCAL GOVERNMENTS	<u>264,101</u>	<u>274,102</u>	<u>(10,001)</u>
TOTAL REVENUES	\$ 482,190	\$ 491,682	\$ (9,492)
EXPENSES			
SALARIES AND BENEFITS	\$ 374,689	\$ 357,339	\$ 17,350
MATERIALS AND SUPPLIES	23,000	24,771	(1,771)
CONTRACTUAL SERVICES	16,000	17,959	(1,959)
DEPRECIATION/EQUIPMENT	30,000	20,215	9,785
OCCUPANCY & OTHER	30,000	28,548	1,452
VISION PROJECT	<u>12,000</u>	<u>11,114</u>	<u>886</u>
TOTAL EXPENSES	\$ 485,689	\$ 459,946	\$ 25,743
NET INCOME	\$ (3,499)	\$ 31,736	\$ (35,235)

The accompanying notes are an integral part of the financial statements *

REGIONAL PLANNING COMMISSION
RICHLAND COUNTY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

1. DESCRIPTION OF ENTITY

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

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

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF ACCOUNTING

In accordance with generally accepted accounting principles for governmental entities such as RCRPC, an enterprise fund is used to account for operations since they are financed and operated in a manner similar to a private business enterprises. The intent of RCRPC is to recover costs of the services provided to its members, the federal government, the state and all other contracting organizations on an actual cost reimbursement basis, with no provision for profit. The RCRPC prepares its financial statements on the accrual basis of accounting, using a flow of economic resources measurement focus. Revenue is recognized in the period earned and expenses are recognized in the period incurred. Assets are recorded at the time there is a right, now or in the future, for their receipt and liabilities are recorded when they are incurred.

B. FURNITURE AND EQUIPMENT

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

C. CASH DEPOSITS

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

Pursuant to Section 135.181, Ohio Revised Code, the County's deposits are covered by collateral held by third party trustees in collateral pools securing all public funds on deposit with specific depository institutions. In accordance with GASB Statement 3, Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, all deposits are classified as to risk.

The following risk categories most typically used are:

- a. Insured or collateralized with securities held by the entity or by its agent in the entity's name
- b. Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
- c. Uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the entity's name.

RCRPC's deposits with Richland County are classified in category c. Richland County's deposits of RCRPC funds are held by third party trustees pursuant to Section 135.181, Ohio Revised Code, in collateral pools securing all public monies on deposit with specific depository institutions.

D. INVESTMENTS

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

E. INDIRECT COSTS

Indirect costs are computed in accordance with OMB Circular A-87 under a cost allocation plan approved by the Ohio Department of Transportation.

F. BUDGETARY ACCOUNTING

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

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

NOTES TO FINANCIAL STATEMENTS (continued)

Page 3

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

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

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

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

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

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

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

G. CASH EQUIVALENTS

For the purposes of the statement of cash flows, RCRPC considers all cash held by the Richland County Treasury to be cash equivalents since they are available to RCRPC upon demand.

H. DEFERRED REVENUE

Local government funds are allocated to RCRPC on a calendar year basis. Each year, RCRPC applies one-half of these funds to its fiscal year ending June 30 and sets up the other one-half of the funds as deferred revenue at June 30. The latter amount is then applied to revenue during the first six months of the subsequent fiscal year.

I. COMPENSATED ABSENCES

Employees of the RCRPC earn vacation in accordance with the policies adopted by the RCRPC, detailed in the personnel policies. Upon termination of employment the employee can collect payment for

NOTES TO FINANCIAL STATEMENTS (continued)

Page 4

the entire amount of unused vacation. Employees earn sick leave at the rate of .0575 hours for every hour worked. However, pursuant to Section 124.39 of the Ohio Revised Code, upon retirement, employees may receive payment for one fourth of their unused sick leave not to exceed thirty days.

3. FURNITURE AND EQUIPMENT

Furniture and equipment consist of the following:

	<u>June 30, 1999</u>
Cost	\$ 167,724
Less: Accumulated Depreciation	<u>(132,256)</u>
Book Value	\$ 35,468

4. PENSION PLANS

Public Employees Retirement System (PERS):

All RCRPC employees participate in the Public Employee Retirement System of Ohio ("System"), a cost sharing multiple-employer public employee retirement system created by the State. The payroll for employees covered by the System for the year ended June 30, 1999, was \$ 276,738.

Members are entitled to a retirement benefit, payable monthly for life, equal to 2.1 percent of their final average salary for each year of credited service up to 30 years. Employees are entitled to 2.5 percent of their final average salary for each year of service over 30 years.

Final average salary is the employee's average salary over the highest 3 years of earnings. Benefits fully vest upon reaching 5 years of service. Employees may retire at any age with 30 years of service, at age 60 with a minimum of 5 years of credited service, and at age 55 with a minimum of 25 years of service. Those individuals retiring with less than 30 years of service or less than age 65 receive reduced retirement benefits. Benefits are established by state statute.

Contribution rates are statutorily authorized and actuarially determined. The rate set for employee contributions for 1999 was 8.5 percent of covered salary. The employer contribution rate for 1999, was 13.55 percent; 8.44 percent was the portion used to fund pension obligations. The difference between the total employer rate and the portion used to fund pension obligations is the amount used to fund health care programs. The contribution requirement for the year ended June 30, 1999, was \$ 61,021, which consisted of \$ 23,523 , from employees and \$ 37,498 from the Planning Commission.

Contribution rates for the preceding two years is as follows:

	Contribution	Contribution Rate
6/30/98	\$ 31,468	13.55 %
6/30/97	\$ 32,681	13.55 %

The Public Employees Retirement System issues a stand alone financial statement, which is made available to all plan participants.

5. POSTEMPLOYMENT BENEFITS

The Public Employees Retirement System of Ohio provides postretirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate was 13.55 percent for 1999, 5.11 percent was the portion that was used to fund health care.

6. RISK MANAGEMENT

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

Throughout the audit period, the RCRPC maintained coverage with the County Risk Sharing Authority (CORSA), as follows:

General Liability:	Limit: \$ 1,000,000 per Occurrence- No annual Aggregate
Auto Liability:	Limit: \$ 1,000,000
	Uninsured/Underinsured \$ 250,000 each accident
	Auto Medical Payments \$ 5,000 each person, \$ 50,000/accident
Public Officials Liability:	\$ 1,000,000 per Occurrence
Crime Coverage:	Employee Dishonesty \$ 1,000,000
	Money and Securities \$ 1,000,000
	Depositor's Forgery \$ 1,000,000
	Money Orders and counterfeit paper \$ 1,000,000
Boiler & Machinery:	Combined Physical Damage \$ 100,000,000
Excess Liability:	Richland County \$ 5,000,000

7. CONTINGENCIES

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

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

NOTES TO FINANCIAL STATEMENTS (continued)

Page 6

8. YEAR 2000 ISSUE

To the best of management's knowledge and belief, as of January 21, 2000, the Richland County Regional Planning Commission experienced no significant interruption of mission-critical operations or services related to the Year 2000 Issue. However, because of the unprecedented nature of the Year 2000 issue, matters may yet arise, and parties with whom the Richland County Regional Planning Commission does business may also experience Year 2000 readiness issues that are as yet, unknown.

REGIONAL PLANNING COMMISSION
RICHLAND COUNTY

SCHEDULE OF INDIRECT COST
FOR THE YEAR ENDED JUNE 30, 1999

EXPENSES

SALARIES	\$ 62,889
EMPLOYEE BENEFITS	113,863
STAFF EXPENSES	3,479
EQUIPMENT	10,077
SUPPLIES	17,612
CONTRACTUAL	7,902
OCCUPANCY & OTHER	<u>28,549</u>
TOTAL INDIRECT COSTS	\$ 244,371
LESS CREDITS AGAINST INDIRECT COSTS	<u>(83)</u>
NET INDIRECT COSTS	<u>\$ 244,288</u>

COMPUTATION OF INDIRECT COST RATE

1999 - NET INDIRECT COSTS \$ 244,288/ DIRECT LABOR \$ 180,587 135.27%

REGIONAL PLANNING COMMISSION
RICHLAND COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Twelve Months Ended June 30, 1999

Federal Grantor/Pass-Through Grantor/ Program Titles	FEDERAL CFDA NUMBER	Project Number	Program or Award Amount	Grant Balance 7/1/98	Federal Receipts	Other State Matching Receipts	Federal Disbursements	Other State Matching Disbursements	Grant Balance 6/30/99
U.S. Department of Transportation Pass Through Ohio Department of Transportation	20.205	A04-3-11-98FY A04-3-11-99FY	\$ 207,678 218,088	\$ 46,735	\$ 193,405	\$ 24,175	\$ 40,350 151,223	\$ 5,044 18,903	\$ 1,341 47,454
Highway Planning and Construction (Federal-Aid Highway Program)									
Total Department of Transportation			425,766	46,735	193,405	24,175	191,573	23,947	48,795
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 425,766	\$ 264,823	\$ 193,405	\$ 24,175	\$ 191,573	\$ 23,947	\$ 48,796

(A) Program Award Amount and Grant Balances Include State Agency's (State of Ohio Department of Transportation) matching level of program support of 10%, and denotes that federal and state funds were commingled
(B) Schedule is prepared on the Cash Basis

J. E. Slaybaugh & Associates, Inc.

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*John E. Slaybaugh III
Certified Public Accountant*

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Richland County Regional Planning
Mansfield, Ohio

We have audited the general purpose financial statements of Richland County Regional Planning Commission, Mansfield, Ohio, as of and for the year ended June 30, 1999, and have issued our report thereon dated January 21, 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 Richland County Regional Planning Commission's general purpose 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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Richland County Regional Planning Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose 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 general purpose 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 material weaknesses.

This report is intended for the information and use of management, the Richland County Regional Planning Commission and the Ohio Department of Transportation, and is not intended to be and should not be used by anyone other than these specified parties.

J. E. Slaybaugh & Associates, Inc.

J.E. Slaybaugh & Associates, Inc.
Lexington, Ohio
January 21, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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REGIONAL PLANNING COMMISSION

RICHLAND COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

By: _____

Susan Babbitt

Date: _____

MARCH 2, 2000