



**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

SINGLE AUDIT

FOR THE FISCAL YEAR ENDED JUNE 30, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Lima/Allen County Regional Planning Commission
Allen County
130 West North Street
Lima, Ohio 45801-4311

Members of the Board:

We have audited the accompanying general-purpose financial statements of the Lima/Allen County Regional Planning Commission, Allen County, (the Commission) as of and for the year ended June 30, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these general-purpose 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 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.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lima/Allen County Regional Planning Commission, Allen County, as of June 30, 2001, and the results of its operations and cash flows, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2001, 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of State and Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements. The accompanying information listed as supplemental schedules in the table of contents is also presented for purposes of additional analysis and is 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 fairly presented in all material respects, in relation to the general-purpose financial statements taken as a whole.

JIM PETRO
Auditor of State

November 20, 2001

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**BALANCE SHEET
AS OF JUNE 30, 2001**

Current Assets:

Cash		\$159,021
Accounts Receivable:		
Ohio Department of Transportation (ODOT)	\$81,749	
Federal Highway Administration - Rideshare	2,500	
Ohio Department of Public Safety	10,220	
Local Assessments	9,300	
Other	3,118	106,887
Prepaid Expenses		<u>8,435</u>
 Total Current Assets		 274,343

Fixed Assets:

Office Equipment	76,738	
Software	17,587	
Capitalized Lease Assets:		
Office Equipment	11,652	
Building	299,149	
Total Fixed Assets (Net of Accumulated Depreciation/Amortization)		<u>405,126</u>
 Total Assets		 <u><u>\$679,469</u></u>

Current Liabilities:

Capitalized Lease Obligations (Current)	\$4,747	
Mortgage Payable (Current)	9,806	
Accounts Payable	2,221	
Accrued Wages	15,752	
Accrued Vacation	18,072	
Accrued Sick Leave	1,052	
Accrued Retirement Benefits	5,822	
Accrued Workers Compensation	2,944	
Accrued Medicare	228	
Deferred Local Revenues	113,723	
Total Current Liabilities		<u>174,367</u>
 Long Term Obligations		 <u>206,568</u>
Total Liabilities		380,935

Fund Equity and Other Credits

Contributed Capital (Net of Depreciation)	9,345	
Fund Equity - Undesignated	<u>289,189</u>	
Total Fund Equity and Other Credits		<u>298,534</u>
Total Liabilities, Fund Equity and Other Credits		<u><u>\$679,469</u></u>

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

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED JUNE 30, 2001**

Revenues:	
Fees Charged to Subdivisions	\$120,038
Federal Grants:	
Ohio Department of Transportation	227,398
Surface Transportation Program	219,621
Federal Highway Administration - Rideshare	8,632
Ohio Department of Public Safety	41,635
State Grants:	
Ohio Department of Natural Resources	120,944
Local Revenues	<u>53,018</u>
Total Revenues	<u>791,286</u>
Expenses:	
Direct Labor	273,828
Other Direct Expenses	171,442
Indirect Expenses	<u>320,629</u>
Total Expenses	<u>765,899</u>
Operating Income	<u>25,387</u>
Depreciation on Fixed Assets Acquired by Contributed Capital	3,738
Fund Equity, Beginning of Year	<u>260,064</u>
Fund Equity, End of Year	289,189
Contributed Capital at Beginning of the Year	13,083
Contributed Capital	
Depreciation on Contributed Capital	<u>(3,738)</u>
Contributed Capital at End of Year	9,345
Total Fund Equity, June 30, 2001	<u><u>\$298,534</u></u>

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

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2001**

Cash Flows from Operating Activities

Operating Income \$25,387

**Adjustments to Reconcile Net Earnings to Net
Net Cash Provided by Operating Activities:**

Depreciation and Amortization 48,470

Changes in Assets and Liabilities:

Accounts Receivable	44,246
Prepaid Items	(1,130)
Accounts Payable	(7,771)
Accrued Wages	(2,928)
Accrued PERS	(1,003)
Accrued Worker's Compensation	2,428
Accrued Medicare	(34)
Accrued Vacation	2,208
Accrued Sick Leave	(38)
Deferred Local Revenues	<u>1,535</u>

Total Adjustments 85,983

Net Cash Provided by Operating Activities 111,370

Cash Flows from Capital and Related Financing Activities:

Purchase of Software, Furniture and Equipment	(44,504)
Payments on Capitalized Lease Obligations	(4,382)
Payments on Mortgage Obligations	(9,010)
Loss on Sale of Assets	<u>2,796</u>
Net Cash Used for Capital and Related Financing Activities	<u>(55,100)</u>

Net Increase in Cash 56,270

Cash at Beginning of Year 102,751

Cash at End of Year \$159,021

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

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**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

1. DESCRIPTION OF THE ENTITY

The Lima/Allen County Regional Planning Commission, Allen County, (the Commission) was organized in 1964 under Section 713.21 of the Ohio Revised Code. The Commission is governed by a thirty-three member Board. The Board consists of representatives from participating political subdivisions, the county commissioners, and appointed citizens. The Commission serves the County by performing studies and making maps, recommendations and reports relating to the physical, environmental, social, economic, and governmental characteristics, functions and services of the County. The participating subdivisions are:

Allen County	City of Lima	City of Delphos
Village of Beaverdam	Village of Bluffton	Village of Cairo
Village of Elida	Village of Spencerville	Amanda Township
American Township	Auglaize Township	Bath Township
Jackson Township	Marion Township	Monroe Township
Perry Township	Richland Township	Shawnee Township
Spencer Township	Sugar Creek Township	

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. The Commission also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The more significant of the Commission's accounting policies are described below.

A. Accounting System

The Commission maintains its own set of accounting records. The Allen County Auditor acts as the fiscal agent. These financial statements were prepared from the accounts and financial records of the Commission and, accordingly, these financial statements do not present the financial position or results of the operations of Allen County.

B. Revenue and Expense Recognition

The Commission prepares its financial statements on the accrual basis of accounting, consequently, revenues and related assets are recognized when earned rather than when received, and expenses are recognized when incurred rather than when the obligation is paid.

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Building and Improvements, Office Equipment and Computer Software

The Commission has opted to capitalize their externally acquired computer software. Buildings and improvements, office equipment and computer software are stated at cost. Depreciation of the office equipment and computer software is computed on the straight-line method over the useful lives (five years) of the assets. Depreciation of the building and improvements is computed on the straight-line method over the useful lives (31.5 years) of the assets.

D. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2001, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditures/expense in the year in which services are consumed.

E. Compensated Absences

Governmental Accounting and Financial Reporting Standards specifies that a liability should be accrued for leave benefits if the employer's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered; the obligation relates to rights that vest or accumulate; payment of the compensation is probable; and the amount can be reasonably estimated.

The Commission records a liability for accumulated unused vacation time when earned for employees. The Commission records a liability for accumulated unused sick leave for eligible employees using the vesting method.

F. Deferred Revenue

The Commission reports deferred revenues on its balance sheet. Deferred revenues arise when unearned revenue has been received by the Commission. Membership assessments paid in advance by calendar year are deferred revenue for the six month period beyond the financial statement date. The Ohio Department of Natural Resources grants are received in advance and the amounts considered unearned at fiscal year-end are also reported as deferred revenue.

G. Cash and Investments

As required by Ohio Revised Code, the Allen County Auditor acts as the fiscal agent for the Commission and the cash is held and invested by the Allen County Treasurer, who is the custodian for Commission monies. The Commission's assets are held in the County's cash and investment pool.

At year-end, the reconciled carrying amount on the County Auditor's records for the Commission's cash balance was \$159,021.

H. Local Revenue

Local revenues consist of contract services, lot splits and sundry revenues.

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Accounts Receivable

Local assessment receivables consist of amounts due from subdivisions based on a per capita assessment. Other accounts receivable consist of billings from the Commission for personal telephone expense, copy cost reimbursements and lot split fees.

3. PROPERTY, PLANT AND EQUIPMENT

Building and Improvements, office equipment and software valuation consists of:

	Building and Improvements	Office Equipment	Software
Cost	\$323,062	\$143,767	\$53,037
Less:			
Accumulated Depreciation	<u>(23,913)</u>	<u>(67,029)</u>	<u>(35,450)</u>
Book Value	<u>\$299,149</u>	<u>\$ 76,738</u>	<u>\$ 17,587</u>

Current depreciation expense was \$33,325 for the building and equipment and \$10,491 on the software as determined based on the straight line depreciation method.

4. CAPITAL LEASES

The Commission has lease/purchase agreements for two copiers as follows:

	Equipment
Cost	\$23,266
Less:	
Accumulated Depreciation	<u>(11,614)</u>
Book Value	<u>\$11,652</u>

Amortization expense was \$4,654 in fiscal year 2001.

Lease payments, including interest, for capital leases as of June 30, 2001, are as follows:

Year Ending June 30	Equipment
2002	\$5,558
2003	4,091
2004	2,625
2005	<u>1,532</u>
Total	13,806
Less interest	<u>(1,512)</u>
Present value of lease payments	12,294
Less current portion	<u>(4,747)</u>
Long-Term Capital Lease Obligations	<u>\$ 7,547</u>

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(Continued)**

5. LONG-TERM OBLIGATIONS

The Commission's long-term obligations at June 30, 2001 are as follows:

General Obligation Debt	\$208,827
Interest Rate	8.5%

The debt is for the purchase of a building and the improvements.

Debt payments, including interest, as of June 30, 2001, are as follows:

Year Ending June 30	Building
2002	\$27,174
2003	27,174
2004	27,174
2005	27,174
2006	27,174
2007-2011	135,870
2012-2013	<u>67,935</u>
Total	339,675
Less interest	<u>(130,848)</u>
Total Debt	208,827
Less current portion	<u>(9,806)</u>
Long-Term Obligations	<u>\$199,021</u>

6. RETIREMENT SYSTEM

The Commission's employees participate in the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code.

PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Contribution rates are prescribed by the Ohio Revised Code. For 2000, PERS members contributed 8.5 percent of their annual covered salary to fund pension obligations. PERS instituted a temporary employer contribution rate rollback for calendar year 2000. For the Commission, the employer rate was 10.84 percent of covered payroll. For the fiscal year 2001, the Commission contributed an amount equal to 13.55 percent of participants' gross salaries of which 9.35 percent was to fund pension obligations.

Contributions are authorized by State statute. The contribution rates are determined actuarially. The Commission has paid all contributions required through June 30, 2001.

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(Continued)**

7. POSTEMPLOYMENT BENEFITS

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available.

The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, *"Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers."*

A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care based on authority granted by State statute. The employer contribution rate was rolled back for the calendar year 2000 to 10.84 percent of covered payroll for employees; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for 2001, was 13.55 percent of covered payroll for employees; 4.2 percent was the portion that was used to fund health care for the year 2001.

Benefits were funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely.

As of December 31, 1999, the actuarial value of the Retirement System's net assets available for OPEB were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively. The number of active contributing participants was 401,339. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062.

8. ACCRUED VACATION AND SICK LEAVE

Employees of the Commission earn vacation in accordance with the policies adopted by the Commission, and detailed in the Personnel Handbook. Upon termination of employment the employee can collect payment for the entire amount of unused vacation.

Employees earn sick leave at the rate of .0575 hours for every hour worked. Upon termination, employees do not receive payment for their unused sick leave. However, pursuant to Section 124.39, of the Ohio Revised Code and in accordance with the policies per the Personnel Handbook, upon retirement an employee may receive payment for one-fourth of their unused sick leave. Based upon the Governmental Accounting Standards Board, Statement #16, the accrued sick leave at June 30, 2001, was estimated because payment of this compensation was probable.

9. RISK MANAGEMENT

The Commission has obtained commercial insurance through the Cincinnati Insurance Company for comprehensive property, data processing equipment, general liability and errors and omissions. The Commission also provides health insurance through Medical Mutual of Ohio and dental coverage to full-time employees through the Guardian Insurance Company.

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001
(Continued)**

10. ELEMENT NUMBERS

The Element of Project numbers used throughout this report for identification are:

101	RPC	Local Expenses
205	ODPS	Ohio Department of Public Safety
301	ODNR	Recycling Program
302	ODNR	Keep Ohio Beautiful Program
601	ODOT/STP	Short Range Planning
		601.5 Bicycle Facility Improvement Program
		601.6 Railroad Grade Crossing Improvement Program
602	ODOT/FHWA	Transportation Improvement Program
605	ODOT/FHWA	Continuing Planning - Surveillance
610	ODOT/FHWA	Continuing Planning - Review and Appraisal
		610.3 Regional Transportation Planning
667	ODOT/STP	Surface Transportation Program
674	ODOT/FTA	Mass Transportation
	674.2	Coordination Grant
675	ODOT/RTA	Mass Transportation Grant
697	ODOT/FHWA	Biennial Report - Transportation

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**SCHEDULE OF DIRECT EXPENSES
FOR THE YEAR ENDED JUNE 30, 2001**

Direct Labor:	
Salaries	\$273,828
Other Direct Expenses:	
Office Supplies	17,746
Copies	11,391
Telephone	401
Printing	2,832
Repairs	2,157
Postage	2,174
Dues and Subscriptions	660
Rent	2,600
Travel and Meetings	16,880
Books	1,292
Services	108,378
Miscellaneous	<u>4,931</u>
Total Other Direct Expenses	<u>171,442</u>
Total Direct Expenses	<u><u>\$445,270</u></u>

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**SCHEDULE OF INDIRECT EXPENSE ALLOCATION RATE
FOR THE YEAR ENDED JUNE 30, 2001**

Indirect Wages and Fringe Benefits:	
Salaries and Wages:	
Administrative	\$6,073
Secretarial	28,495
Accounting	14,060
PERS	39,548
Workers Compensation	3,212
Medicare	4,619
Group Insurance	30,614
Sick Pay	19,684
Vacation Pay	18,739
Holiday Pay	<u>13,463</u>
Total Salaries and Benefits	178,507
Other Indirect Expenses:	
Audit	6,244
Office Supplies	14,461
Telephone	4,636
Copies	1,766
Electric	11,058
Postage	909
Services	8,756
Dues and Subscriptions	260
Travel and Meetings	3,078
Miscellaneous	2,129
Depreciation and Amortization	48,470
Books	1,517
Repairs	7,424
Tuition	9,880
Loss on Assets	2,796
Interest Expense	<u>18,738</u>
Total Other Indirect Expenses	<u>142,122</u>
Total Indirect Expenses	\$320,629
Direct Labor	\$273,828
Indirect Expense Allocation Rate	1.1709
Allowable Indirect Expense Allocation Rate	1.494

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**SCHEDULE OF EXPENSES BY ELEMENT
FOR THE YEAR ENDED JUNE 30, 2001**

Project Number	Direct Labor	Other Direct	Indirect Costs	Total
Local				
101	\$47,325	\$3,278	\$55,415	\$106,018
ODOT				
601	31,668	7,921	37,080	76,669
602	7,629	997	8,932	17,558
605	28,706	15,794	33,612	78,112
610 FHWA	22,898	3,419	26,811	53,128
674	4,482	5,143	5,249	14,874
697	3,614	1,053	4,232	8,899
Total ODOT	98,997	34,327	115,916	249,240
STP				
601.5	28,921	26,153	33,864	88,938
601.6	15,437	548	18,075	34,060
610.3	16,232	1,260	19,005	36,497
674.2	9,174	4,999	10,742	24,915
667	751	7,499	880	9,130
Total STP	70,515	40,459	82,566	193,540
FTA				
675 MPO	7,677	1,100	8,989	17,766
ODPS				
205 FY 2001	12,818	11,815	15,008	39,641
205 FY 2000	6,134	4,571	7,183	17,888
Total ODPS	18,952	16,386	22,191	57,529
ODNR				
301 FY 2001	12,314	47,853	14,419	74,586
301 FY 2000	14,897	21,359	17,444	53,700
302 FY 2001	3,151	6,680	3,689	13,520
Total ODNR	30,362	75,892	35,552	141,806
Grand Total	\$273,828	\$171,442	\$320,629	\$765,899

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**SCHEDULE OF OHIO DEPARTMENT OF TRANSPORTATION GRANTS
FOR THE YEAR ENDED JUNE 30, 2001**

	ODOT/FHWA						Total
	601	602	605	610	674	697	
Total Budget	\$81,874	\$11,000	\$82,500	\$57,290	\$10,000	\$10,000	\$252,664
Direct Labor	31,668	7,629	28,706	22,898	4,482	3,614	98,997
Other Direct Expenses	7,921	997	15,794	3,419	5,143	1,053	34,327
Actual Indirect Expenses	37,080	8,932	33,612	26,811	5,249	4,232	115,916
Total Expenses	76,669	17,558	78,112	53,128	14,874	8,899	249,240
Excess Allowable Overhead	9,950	2,352	8,546	6,930	(2,481)	1,352	26,649
Allowable Expenses	86,619	19,910	86,658	60,058	12,393	10,251	275,889
(Over)/Under Budget	(4,745)	(8,910)	(4,158)	(2,768)	(2,393)	(251)	(23,225)
Federal Participation Rate	90%	90%	90%	90%	90%	90%	
Federal Participation	73,687	9,900	74,250	51,561	9,000	9,000	227,398
Total Billings to ODOT	73,687	9,900	74,250	51,561	9,000	9,000	227,398
Due to Regional Planning Commission/(ODOT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**SCHEDULE OF OHIO DEPARTMENT OF TRANSPORTATION GRANTS
FOR THE YEAR ENDED JUNE 30, 2001**

	ODOT/STP					Total
	601.5	601.6	610.3	674.2	667	
Total Budget	\$124,800	\$32,000	\$35,000	\$43,200	\$27,427	\$262,427
Direct Labor	28,921	15,437	16,232	9,174	751	70,515
Other Direct Expenses	26,153	548	1,260	4,999	7,499	40,459
Indirect Expenses	33,864	18,075	19,005	10,742	880	82,566
Total Expenses	88,938	34,060	36,497	24,915	9,130	193,540
Excess Allowable Overhead	12,365	8,013	8,269	6,564	461	35,672
Allowable Expenses	101,303	42,073	44,766	31,479	9,591	229,212
(Over)/Under Budget	23,497	(10,073)	(9,766)	11,721	17,836	33,215
Federal Participation Rate	100%	100%	100%	100%	90%	
Federal Participation	101,303	42,073	44,766	31,479	8,632	228,253
Total Billings to ODOT	101,303	42,073	44,766	31,479	8,632	228,253
Due to Regional Planning Commission/(ODOT)	\$0	\$0	\$0	\$0	\$0	\$0

Programs 601.5, 601.6, and 610.3 were considered a total encumbrance (\$191,800) through ODOT, allowing the total to be spent on any of the categories with no limit to which could use the encumbrance.

Program 667 is a carryover from FY '00 and the remaining amount of \$17,836 will be a carryover into FY '02 \$15,273 was billed to ODOT in FY '00 and \$8,632 was billed in FY '01.

LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY

SCHEDULE OF OHIO DEPARTMENT OF PUBLIC SAFETY
FISCAL YEAR 2001 GRANT
FOR THE YEAR ENDED JUNE 30, 2001

	ODPS GRANT
Approved Budget (Federal Share)	<u>\$51,603</u>
Direct Labor	12,818
Other Direct Expenses	11,815
Indirect Expenses	<u>15,008</u>
Total Expenses	39,641
Indirect Expenses not Allowed	<u>(15,399)</u>
Allowable Expenses	24,242
Federal Participation Rate	100%
Federal Participation	24,242
Total Billings to ODPS	<u>24,242</u>
Amount Due to Planning Commission	<u>\$0</u>

LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY

SCHEDULE OF OHIO DEPARTMENT OF PUBLIC SAFETY
FISCAL YEAR 2000 GRANT
FOR THE YEAR ENDED JUNE 30, 2001

	ODPS GRANT
Approved Budget (Federal Share)	<u>\$54,473</u>
Direct Labor	6,134
Other Direct Expenses	4,571
Indirect Expenses	<u>7,183</u>
Total Expenses	17,888
Indirect Expenses not Allowed	<u>(495)</u>
Allowable Expenses	17,393
Federal Participation Rate	100%
Federal Participation	17,393
Total Billings to ODPS	<u>17,393</u>
Amount Due to Planning Commission	<u>\$0</u>

LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY

SCHEDULE OF OHIO DEPARTMENT OF NATURAL RESOURCES
FISCAL YEAR 2001 GRANT
FOR THE YEAR ENDED JUNE 30, 2001

	ODNR GRANT
Total Budget	<u>\$115,374</u>
Direct Expenses:	
Direct Labor	12,314
Other	47,853
Indirect Expenses	<u>14,419</u>
Total Expenses	74,586
Indirect Expenses not Allowed	<u>(15,675)</u>
Allowable Expenses	58,911
Funds Received	<u>104,470</u>
Deferred Revenue	45,559
Amount Due to Planning Commission	<u><u>\$0</u></u>

LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY

SCHEDULE OF OHIO DEPARTMENT OF NATURAL RESOURCES
FISCAL YEAR 2000 GRANT
FOR THE YEAR ENDED JUNE 30, 2001

	ODNR GRANT
Approved Budget	<u>\$112,801</u>
Direct Expenses:	
Labor	14,897
Other	21,359
Indirect Expenses	<u>17,444</u>
Total Expenses	53,700
Indirect Expenses not Allowed	<u>(22,090)</u>
Allowable Expenses	31,610
Expenses Charged to Local	18,496
Funds Repaid	1,878
Deferred Revenue	<u>(51,984)</u>
Balance	<u><u>\$0</u></u>

LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY

SCHEDULE OF KEEP OHIO BEAUTIFUL GRANT
FISCAL YEAR 2001 GRANT
FOR THE YEAR ENDED JUNE 30, 2001

	ODNR GRANT
Approved Budget	<u>\$20,000</u>
Direct Expenses:	
Labor	3,151
Other	6,680
Indirect Expenses	<u>3,689</u>
Total Expenses	13,520
Indirect Expenses not Allowed	<u>(3,471)</u>
Allowable Expenses	10,049
Funds Received	18,000
Deferred Revenue	<u>7,951</u>
Balance	<u><u>\$0</u></u>

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDING JUNE 30, 2001**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Project	Program Award Amount	Cash Receipts	Accrued Revenue 06/30/01	Total Revenues Recognized	Expenses
U.S. DEPARTMENT OF TRANSPORTATION							
<i>Passed Through Ohio Department of Transportation:</i>							
Highway Planning and Construction (Federal Aid Highway Program)	20.205	9222	\$227,398	\$226,260	\$1,138	\$227,398	\$227,398
Federal Transit Administration Surface Transportation Program	20.205	9222	43,200	22,111	9,368	31,479	31,479
	20.205	9222	191,800	116,899	71,243	188,142	188,142
Federal Highway Administration Rideshare	20.205	9221	39,957	6,132	2,500	8,632	8,632
Total Highway Planning and Construction Grants				371,402	84,249	455,651	455,651
<i>Passed Through Ohio Department of Public Safety -FY 2001</i>							
Ohio's Section 402							
Highway Safety Program	20.600		51,603	14,022	10,220	24,242	24,242
<i>Passed Through Ohio Department of Public Safety -FY 2000:</i>							
Ohio's Section 402							
Highway Safety Program	20.600	1077	54,473	17,393	0	17,393	17,393
Total State and Local Highway Safety Program Grant				31,415	10,220	41,635	41,635
Total U.S. Department of Transportation				<u>\$402,817</u>	<u>\$94,469</u>	<u>\$497,286</u>	<u>\$497,286</u>

The Schedule of Federal Awards Expenditures is presented on the accrual basis of accounting.

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

Lima/Allen County Regional Planning Commission
Allen County
130 West North Street
Lima, Ohio 45801-4311

To the Members of the Board:

We have audited the financial statements of the Lima/Allen County Regional Planning Commission, Allen County, Ohio (the Commission), as of and for the year ended June 30, 2001, and have issued our report thereon dated November 20, 2001. 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.

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*.

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 material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Commission in a separate letter dated November 20, 2001.

Lima/Allen County Regional Planning Commission
Allen County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*

This report is intended for the information and use of the Audit Committee, management, the Commission, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

November 20, 2001



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Lima/Allen County Regional Planning Commission
Allen County
130 West North Street
Lima, Ohio 45801-4311

To the Members of the Board:

Compliance

We have audited the compliance of the Lima/Allen County Regional Planning Commission, (the Commission) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended June 30, 2001. The Commission's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Commission's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Commission's compliance with those requirements.

In our opinion, the Commission complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2001.

Internal Control Over Compliance

The management of the Commission is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Commission's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the audit committee, management, the Commission, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

November 20, 2001

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY
FOR THE YEAR ENDED JUNE 30, 2001**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Highway Planning and Construction CFDA #20.205
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



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LIMA/ALLEN REGIONAL PLANNING COMMISSION

ALLEN 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
DECEMBER 20, 2001**