



**CLINTON COUNTY REGIONAL PLANNING COMMISSION
CLINTON COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999-1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CLINTON COUNTY REGIONAL PLANNING COMMISSION
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REPORT OF INDEPENDENT ACCOUNTANTS

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

To the Board of Commissioners:

We have audited the accompanying financial statements of the Clinton County Regional Planning Commission, Clinton County, Ohio (the Commission), as of and for the years ended December 31, 1999 and 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 fund cash balances and reserves for encumbrances of the Commission as of December 31, 1999 and 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 August 15, 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

August 15, 2000

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**CLINTON COUNTY REGIONAL PLANNING COMMISSION
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - GENERAL FUND -
FOR THE YEAR ENDED DECEMBER 31, 1999**

Cash Receipts:

Fees Charged to Subdivisions	\$81,980
All Other Revenue	<u>23,479</u>
 Total Cash Receipts	 <u>105,459</u>

Cash Disbursements:

Salaries	64,331
Supplies	2,278
Equipment	713
Contracts - Repair	215
Contracts - Services	7,736
Rentals	5,425
Travel	1,291
Public Employee's Retirement	8,697
Worker's Compensation	1,041
Other Expenditures	<u>13,072</u>
 Total Disbursements	 <u>104,799</u>

Total Receipts Over/(Under) Disbursements	<u>660</u>
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Fund Cash Balances, January 1, 1999	<u>64,224</u>
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Fund Cash Balances, December 31, 1999	<u><u>\$64,884</u></u>
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Reserve for Encumbrances, December 31, 1999	<u><u>\$1,454</u></u>
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The notes to the financial statements are an integral part of this statement.

**CLINTON COUNTY REGIONAL PLANNING COMMISSION
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - GENERAL FUND -
FOR THE YEAR ENDED DECEMBER 31, 1998**

Cash Receipts:

Fees Charged to Subdivisions	\$82,180
All Other Revenue	<u>37,397</u>
 Total Cash Receipts	 <u>119,577</u>

Cash Disbursements:

Salaries	62,443
Supplies	2,740
Equipment	92
Contracts - Repair	244
Contracts - Services	22,013
Rentals	5,425
Travel and Expenses	1,685
Public Employee's Retirement	8,352
Worker's Compensation	254
Other	<u>12,156</u>
 Total Disbursements	 <u>115,404</u>

Total Receipts Over/(Under) Disbursements	<u>4,173</u>
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Fund Cash Balances, January 1, 1998	<u>60,051</u>
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Fund Cash Balances, December 31, 1998	<u><u>\$64,224</u></u>
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Reserve for Encumbrances, December 31, 1998	<u><u>\$5,236</u></u>
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The notes to the financial statements are an integral part of this statement.

**CLINTON COUNTY REGIONAL PLANNING COMMISSION
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, Clinton 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 a privately-appointed, nineteen-member Board. 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:

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

The Commission collects funds from other governmental entities as member fees, from State and or federal grants, and from collections from the public for the sale of various brochures, produced by the Commission.

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 is paid out of the General Fund. The Board of Commissioners serve without compensation.

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 Deposits

As required by Ohio Revised Code, the County acts as the fiscal agent for the Commission and all funds are paid into the Clinton County Treasury and accounted for by the Clinton County Auditor's office. The Commission did not have any investments for the years audited.

D. Fund Accounting

The Commission maintains a General Fund. The General Fund is the general operating fund and is used to account for all financial resources of the Commission.

E. Budgetary Process

The Commission is not subject to Ohio budgetary law and is not a taxing subdivision.

**CLINTON COUNTY REGIONAL PLANNING COMMISSION
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 1999 AND 1998
 (Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. 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.

G. 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.

2. EQUITY IN POOLED CASH

The County is the fiscal agent of the Commission and all funds are paid into and accounted for in the Clinton County Treasury. The Commission did not have any investments for the years audited. The fund balances at year-end are as follows:

	<u>1999</u>	<u>1998</u>
Total Fund Balance	<u>\$64,884</u>	<u>\$64,224</u>

Deposits

Deposits are maintained by the Clinton County Treasurer as part of the County's pooled cash. County deposits are either: (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public depository pool.

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.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, 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

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. The risks are:

- Property
- Liability
- Wrongful Acts
- Officials Surety Bond

Clinton County also provides health, disability, life, and cancer coverage to full-time employees through a private carrier.



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

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

To the Board of Commissioners:

We have audited the financial statements of the Clinton County Regional Planning Commission, Clinton County, Ohio (the Commission), as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated August 15, 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*.

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 August 15, 2000.

Clinton County Regional Planning Commission
Clinton County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
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This report is intended for the information and use of the 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

August 15, 2000



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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
SEPTEMBER 12, 2000**