



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

SINGLE AUDIT

FOR THE FISCAL YEAR ENDED JUNE 30, 2000



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

To the Members of the Board:

We have audited the accompanying general-purpose financial statements of the Lima/Allen County Regional Planning Commission, Allen County, Ohio, (the Commission) as of and for the year ended June 30, 2000, 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 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.

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, 2000, and the results of its operations and cash flows for the year then ended in conformity with the generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 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. 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 30, 2000

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

**BALANCE SHEET
FOR THE YEAR ENDED JUNE 30, 2000**

Current Assets:

Cash		\$102,751
Accounts Receivable:		
Ohio Department of Transportation (ODOT)	\$96,567	
Federal Highway Administration - Rideshare	3,127	
Ohio Department of Public Safety	32,581	
Local Assessments	9,488	
Other	9,370	151,133
Prepaid Expenses		<u>7,305</u>
 Total Current Assets		 261,189

Fixed Assets:

Office Equipment	61,151	
Software	25,288	
Capitalized Lease Assets:		
Office Equipment	16,305	
Building	309,141	
Total Fixed Assets (Net of Accumulated Depreciation/Amortization)		<u>411,885</u>
 Total Assets		 <u><u>\$673,074</u></u>

Current Liabilities:

Capitalized Lease Obligations (Current)	\$4,382	
Mortgage Payable (Current)	9,010	
Accounts Payable	9,992	
Accrued Wages	18,680	
Accrued Vacation	15,864	
Accrued Sick Leave	1,090	
Accrued Retirement Benefits	6,825	
Accrued Workers Compensation	516	
Accrued Medicare	263	
Deferred Local Revenues	112,188	
Total Current Liabilities		<u>178,810</u>
 Capitalized Lease Obligations (Long-term)	 12,290	
Mortgage Payable (Long-term)	208,827	
Long Term Obligations		<u>221,117</u>
 Total Liabilities		 399,927

Fund Equity and Other Credits

Contributed Capital (Net of Depreciation)	13,083	
Fund Equity - Undesignated	260,064	
Total Fund Equity and Other Credits		<u>273,147</u>
Total Liabilities, Fund Equity and Other Credits		<u><u>\$673,074</u></u>

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

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED JUNE 30, 2000**

Revenues:	
Fees Charged to Subdivisions	\$120,408
Federal Grants:	
Ohio Department of Transportation	225,857
Surface Transportation Program	134,279
Federal Highway Administration - Rideshare	15,273
Ohio Department of Public Safety	62,584
State Grants:	
Ohio Department of Natural Resources	116,413
Local Revenues	<u>81,499</u>
Total Revenues	<u>756,313</u>
Expenses:	
Direct Labor	227,630
Other Direct Expenses	219,840
Indirect Expenses	<u>303,097</u>
Total Expenses	<u>750,567</u>
Operating Income/(Loss)	<u>5,746</u>
Depreciation on Fixed Assets Acquired by Contributed Capital	3,738
Fund Equity, Beginning of Year	<u>250,580</u>
Fund Equity, End of Year	260,064
Contributed Capital at Beginning of the Year	16,821
Contributed Capital	
Depreciation on Contributed Capital	<u>(3,738)</u>
Contributed Capital at End of Year	13,083
Total Fund Equity, June 30, 2000	<u><u>\$273,147</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, 1999**

Cash Flows from Operating Activities

Operating Income (Loss)	\$5,746
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**Adjustments to Reconcile Net Earnings to Net
Net Cash Provided by Operating Activities:**

Depreciation and Amortization	44,918
Changes in Assets and Liabilities:	
Accounts Receivable	(65,635)
Prepaid Items	(2,800)
Accounts Payable	(888)
Accrued Wages	7,792
Accrued Retirement Benefits	2,486
Accrued Worker's Compensation	(303)
Accrued Medicare	104
Accrued Vacation	2,140
Accrued Sick Leave	550
Deferred Local Revenues	<u>(19,520)</u>
Total Adjustments	<u>(31,156)</u>
Net Cash Provided by Operating Activities	(25,410)

Cash Flows from Capital and Related Financing Activities:

Purchase of Software, Furniture and Equipment	(12,898)
Increase in Capitalized Lease Obligations	10,643
Payments on Mortgage Obligations	(8,278)
Payments on Copier Lease	<u>(3,891)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(14,424)</u>
Net Increase in Cash	(39,834)
Cash at Beginning of Year	<u>142,585</u>
Cash at End of Year	<u><u>\$102,751</u></u>

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, 2000**

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.

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.

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

**NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2000, 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 of 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 grant is received in advance and the amount considered unearned at fiscal year-end is 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 \$102,751.

H. Local Revenue

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

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.

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

**NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(Continued)**

3. PROPERTY, PLANT AND EQUIPMENT

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

	Building and Improvements	Office Equipment	Software
Cost	\$323,062	\$ 104,847	\$ 50,247
Less:			
Accumulated Depreciation	<u>(13,921)</u>	<u>(43,696)</u>	<u>(24,959)</u>
Book Value	<u>\$309,141</u>	<u>\$ 61,151</u>	<u>\$ 25,288</u>

Current depreciation expense was \$31,044 for the building and equipment and \$9,960 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>(6,961)</u>
Book Value	<u>\$ 16,305</u>

Amortization expense was \$3,914 in fiscal year 2000.

Lease payments, including interest, for capital leases as of June 30, 2000, are as follows:

Year ending June 30	Equipment
2001	\$5,559
2002	5,558
2003	4,091
2004	2,625
2005	<u>1,531</u>
Total	19,364
Less interest	<u>(2,692)</u>
Present value of lease payments	16,672
Less current portion	<u>(4,382)</u>
Long-Term Capital Lease Obligations	<u>\$12,290</u>

5. LONG-TERM OBLIGATIONS

The Commission's long-term obligations at June 30, 2000 are as follows:

Land Contract	\$217,837
Interest Rate	8.5%

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

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

**NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(Continued)**

5. LONG-TERM OBLIGATIONS (Continued)

Debt payments, including interest, as of June 30, 2000, are as follows:

Year ending June 30	Building
2001	\$27,174
2002	27,174
2003	27,174
2004	27,174
2005	27,174
2006-2013	<u>230,979</u>
Total	366,849
Less interest	<u>(149,012)</u>
Total Debt	217,837
Less current portion	<u>(9,010)</u>
Long-Term Obligations	<u>\$208,827</u>

6. RETIREMENT SYSTEM

The Commission's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by statute per Ohio Rev. Code Chapter 145. PERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4462 or by calling (614) 466-2085.

Contribution rates are prescribed by the Ohio Revised Code. For 2000, PERS members contributed 8.5 percent of their gross salaries. The Commission contributed an amount equal to 13.55 percent of participants' gross salaries of which 9.35 percent was to fund pension obligations. The Commission's contributions to PERS for the years ended June 30, 2000, 1999 and 1998 were \$28,722, \$23,101, and \$17,378. The Commission has paid all contributions required through June 30, 2000.

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 postretirement health care based on authority granted by State statute. The employer contribution rate for 2000 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 2000. 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.

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

**NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(Continued)**

7. POSTEMPLOYMENT BENEFITS (Continued)

During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999 (the latest information available) the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The total number of benefit recipients eligible for OPEB through PERS was 118,062. The Commission's actual contributions for fiscal year 2000 which were used to fund OPEB were \$12,902.

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 .03875 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, 2000, 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. Settled claims have not exceeded this commercial coverage in any of the last five years. There have been no significant reductions in insurance from last year.

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
601	ODOT/STP	Short Range Planning
	601.5	Bicycle Facility Improvement Program
	601.6	Railroad Grade Crossing Improvement Program
	601.7	Urban Corridors and Access Management
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
	610.4	Long Range Transportation Planning Efforts
611	ODOT/STP	Pedestrian Bridge Transportation Grant
667	ODOT/STP	Surface Transportation Program
674	ODOT/	FTA Mass Transportation
675	ODOT/	FTA Mass Transportation Grant
697	ODOT/	FHWA Biennial Report - Transportation

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

**NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(Continued)**

10. CONTINGENCIES

The commission received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions in the grant agreement and is subject to audit by grantor agencies. Any disallowed claims resulting from such audits could become a liability of the commission. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the commission at June 30, 2000.

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

**SCHEDULE OF DIRECT EXPENSES
FOR THE YEAR ENDED JUNE 30, 2000**

Direct Labor:	
Salaries	\$227,630
Other Direct Expenses:	
Office Supplies	2,322
Copies	9,933
Telephone	366
Printing	3,459
Repairs	1,643
Postage	2,045
Dues and Subscriptions	984
Software	370
Tuition	1,100
Rent	2,200
Travel and Meetings	11,044
Miscellaneous	<u>184,374</u>
Total Other Direct Expenses	<u>219,840</u>
Total Direct Expenses	<u><u>\$447,470</u></u>

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

**SCHEDULE OF INDIRECT EXPENSE ALLOCATION RATE
FOR THE YEAR ENDED JUNE 30, 2000**

Indirect Wages and Fringe Benefits:	
Salaries and Wages:	
Administrative	\$4,200
Secretarial	31,409
Accounting	17,480
PERS	44,109
Workers Compensation	(81)
Medicare	4,467
Group Insurance	28,421
Sick Pay	4,500
Vacation Pay	13,937
Holiday Pay	<u>12,404</u>
Total Salaries and Benefits	160,846
Other Indirect Expenses:	
Audit	3,743
Office Supplies	8,139
Telephone	4,917
Electric	9,510
Postage	1,176
Services	24,776
Dues and Subscriptions	335
Software	550
Travel and Meetings	744
Miscellaneous	18,463
Depreciation and Amortization	44,918
Rent	2,600
Repairs	2,383
Interest Expense	<u>19,997</u>
Total Other Indirect Expenses	<u>142,251</u>
Total Indirect Expenses	\$303,097
Direct Labor	\$227,630
Indirect Expense Allocation Rate	1.3315
Allowable Indirect Expense Allocation Rate	1.4778

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

**SCHEDULE OF EXPENSES BY ELEMENT
FOR THE YEAR ENDED JUNE 30, 2000**

Project Number	Direct Labor	Other Direct	Indirect Costs	Total
Local				
101	\$40,327	\$8,105	\$53,696	\$102,128
ODOT				
601	18,031	5,866	24,009	47,906
602	1,366	217	1,819	3,402
605	17,415	16,352	23,189	56,956
610 FHWA	42,029	10,563	55,963	108,555
674	4,318	222	5,749	10,289
697	4,694	921	6,250	11,865
Total ODOT	87,853	34,141	116,979	238,973
STP				
601.5	11,382	2,238	15,156	28,776
601.6	4,744	920	6,316	11,980
601.7		29,738		29,738
610.3	16,084	304	21,417	37,805
610.4	3,551		4,728	8,279
611		20,419		20,419
667	4,963	6,321	6,608	17,892
FTA				
675 MPO	15,290	3,142	20,359	38,791
ODPS				
205 FY 1999	7,255	13,697	9,661	30,613
205 FY 2000	16,864	20,228	22,455	59,547
Total ODPS	24,119	33,925	32,116	90,160
ODNR				
301 FY 1999	11,484	34,750	15,292	61,526
301 FY 2000	7,833	45,837	10,430	64,100
Total ODNR	19,317	80,587	25,722	125,626
Grand Total	\$227,630	\$219,840	\$303,097	\$750,567

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

**SCHEDULE OF OHIO DEPARTMENT OF TRANSPORTATION GRANTS
FOR THE YEAR ENDED JUNE 30, 2000**

	ODOT/FHWA						Total
	601	602	605	610	674	697	
Total Budget	\$46,000	\$9,000	\$53,224	\$104,885	\$25,000	\$10,000	\$248,109
Direct Labor	18,031	1,366	17,415	42,029	4,318	4,694	87,853
Other Direct Expenses	5,866	217	16,352	10,563	222	921	34,141
Actual Indirect Expenses	24,009	1,819	23,189	55,963	5,749	6,250	116,979
Total Expenses	47,906	3,402	56,956	108,555	10,289	11,865	238,973
Excess Allowable Overhead	975	89	1,536	3,007	519	686	6,812
Allowable Expenses	48,881	3,491	58,492	111,562	10,808	12,551	245,785
(Over)/Under Budget	(2,881)	5,509	(5,268)	(6,677)	14,192	(2,551)	2,324
Federal Participation Rate	90%	90%	90%	90%	90%	90%	
Federal Participation	43,993	3,142	52,643	100,406	9,727	11,296	221,207
Total Billings to ODOT	43,993	3,142	52,643	100,406	9,727	11,296	221,207
Due to Regional Planning Commission/(ODOT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

There is a ten percent overage allowed in the federal participation on the grants.

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

**SCHEDULE OF OHIO DEPARTMENT OF TRANSPORTATION FISCAL YEAR 2000 GRANTS
FOR THE YEAR ENDED JUNE 30, 2000**

	ODOT/STP							Total
	601.5	601.6	601.7	610.3	610.4	611	667	
Total Budget	<u>\$30,000</u>	<u>\$9,546</u>	<u>\$50,000</u>	<u>\$40,000</u>	<u>\$8,504</u>	<u>\$20,419</u>	<u>\$44,397</u>	<u>\$202,866</u>
Direct Labor	11,382	4,744		16,084	3,551		4,963	40,724
Other Direct Expenses	2,238	920	29,738	304		20,419	6,321	59,940
Indirect Expenses	<u>15,156</u>	<u>6,316</u>		<u>21,417</u>	<u>4,728</u>		<u>6,608</u>	<u>54,225</u>
Total Expenses	28,776	11,980	29,738	37,805	8,279	20,419	17,892	154,889
Excess Allowable Overhead	262			2,385	519			3,166
Allowable Expenses	29,038	9,747	29,738	40,190	8,798	20,419	16,970	154,900
(Over)/Under Budget	962	(201)	20,262	(190)	(294)	0	27,427	47,966
Federal Participation Rate	80%	80%	80%	100%	80%	100%	90%	
Federal Participation	23,230	7,637	36,191	40,000	6,803	20,419	15,273	149,552
Total Billings to ODOT	<u>23,230</u>	<u>7,637</u>	<u>36,191</u>	<u>40,000</u>	<u>6,803</u>	<u>20,419</u>	<u>15,273</u>	<u>149,553</u>
			(1)					
Due to Regional Planning Commission/(ODOT)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(1) ODOT reimbursed in excess of expenses for this period, to cover expenses incurred in 1999.

**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, 2000**

	ODPS GRANT
Approved Budget (Federal Share)	<u>\$54,473</u>
Direct Labor	16,864
Other Direct Expenses	20,228
Indirect Expenses	<u>22,455</u>
Total Expenses	59,547
Indirect Expenses not Allowed	<u>(20,818)</u>
Allowable Expenses	38,729
Federal Participation Rate	100%
Federal Participation	38,729
Total Billings to ODPS	<u>38,729</u>
Amount Due to Planning Commission	<u><u>\$0</u></u>

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

**SCHEDULE OF OHIO DEPARTMENT OF PUBLIC SAFETY FISCAL YEAR 1999 GRANT
FOR THE YEAR ENDED JUNE 30, 2000**

	ODPS GRANT
Approved Budget (Federal Share)	<u>\$68,649</u>
Direct Labor	7,255
Other Direct Expenses	13,697
Indirect Expenses	<u>9,661</u>
Total Expenses	30,613
Indirect Expenses not Allowed	<u>(6,757)</u>
Allowable Expenses	23,856
Federal Participation Rate	100%
Federal Participation	23,856
Total Billings to ODPS	<u>23,856</u>
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, 2000**

	ODNR GRANT
Approved Budget	<u>\$112,801</u>
Direct Expenses:	
Labor	7,833
Other	45,837
Indirect Expenses	<u>10,430</u>
Total Expenses	64,100
Indirect Expenses not Allowed	<u>(19,191)</u>
Allowable Expenses	44,909
Funds Received	(96,893)
Deferred Revenue	<u>51,984</u>
Balance	<u><u>\$0</u></u>

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

**SCHEDULE OF OHIO DEPARTMENT OF NATURAL RESOURCES FISCAL YEAR 1999 GRANT
FOR THE YEAR ENDED JUNE 30, 2000**

	ODNR GRANT
Total Budget	<u>\$109,988</u>
Direct Expenses:	
Direct Labor	11,484
Other	34,750
Indirect Expenses	<u>15,292</u>
Total Expenses	61,526
Indirect Expenses not Allowed	<u>(5,898)</u>
Allowable Expenses	55,628
Expenses Charged to Local	11,796
Funds Repaid	<u>4,080</u>
Deferred Revenue	71,504
Amount Due to Planning Commission	<u>\$0</u>

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

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDING JUNE 30, 2000**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Project	Program Award Amount	Cash Receipts	Accrued Revenue 06/30/00	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	FY00/9222	\$223,298	\$174,173	\$47,034	\$221,207	\$221,207
	20.205	FY99/8609	4,649	4,649		4,649	4,649
Federal Transit Administration Surface Transportation Program	20.205	8609	40,000	19,441	16,750	36,191	36,191
	20.205	9222	40,000	34,628	5,372	40,000	40,000
	20.205	8609	7,637	2,385	5,252	7,637	7,637
	20.205	7489	20,418	20,419		20,419	20,419
	20.205	9222	24,000	1,071	22,159	23,230	23,230
	20.205	9222	6,803	6,803		6,803	6,803
Federal Highway Administration Rideshare	20.205	FY00/9221	39,957	12,146	3,127	15,273	15,273
Total Highway Planning and Construction Grants				275,715	99,694	375,409	375,409
<i>Passed Through Ohio Department of Public Safety -FY 2000</i>							
Ohio's Section 402							
Highway Safety Program	20.600	1077	54,473	6,148	32,581	\$38,729	\$38,729
<i>Passed Through Ohio Department of Public Safety -FY 1999:</i>							
Ohio's Section 402							
Highway Safety Program	20.600	954.1	68,649	23,856		\$23,856	\$23,856
Total State and Local Highway Safety Program Grant				30,004	32,581	62,585	62,585
Total U.S. Department of Transportation				<u>\$305,719</u>	<u>\$132,275</u>	<u>\$437,994</u>	<u>\$437,994</u>



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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, 2000, and have issued our report thereon dated November 30, 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 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 November 30, 2000.

Lima/Allen County Regional Planning Commission
Allen County
Report of Independent Accountants on Compliance and on Internal Control
Required by *Government Auditing Standards*
Page 2

This report is intended for the information and use of the Administrative Affairs Committee, management, and the Commission, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

November 30, 2000



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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, 2000. 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 generally accepted auditing standards; 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, 2000.

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 Administrative Affairs Committee, management, the Members of the Board, and 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 30, 2000

**LIMA/ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY
JUNE 30, 2000**

**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 19, 2000**