



**MARION COUNTY REGIONAL PLANNING COMMISSION
MARION COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999 - 1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**REGIONAL PLANNING COMMISSION
MARION COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Regional Planning Commission
Marion County
196 West Center Street
Marion, Ohio 43302

To the Board of Commissioners:

We have audited the accompanying financial statements of the Regional Planning Commission, Marion County, Ohio, (the Commission) as of and for the years ended December 31, 1999 and December 31, 1998. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 10, 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 the management, the finance committee, 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

May 10, 2000

**MARION COUNTY REGIONAL PLANNING COMMISSION
MARION COUNTY**

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

Cash Receipts:	
Contract Services	\$61,073
Other Receipts	10,675
Subdivisions	101,791
Transfer Tax - CAN DO	58,200
Transfer Tax	15,000
Economic Development - City	<u>15,000</u>
Total Cash Receipts	<u>261,739</u>
Cash Disbursements:	
Salaries - Employees	132,800
Public Employee's Retirement	17,786
Social Security/Medicare	1,219
Worker's Compensation	160
Insurance	12,542
Supplies	3,424
Equipment	10,568
Contracts - Repair	64
Contracts - Services	8,912
Travel and Expenses	2,701
Other Expenses	495
Rentals	6,877
Transfer Tax - CAN DO	<u>57,950</u>
Total Cash Disbursements	<u>255,498</u>
Total Cash Receipts Over Cash Disbursements	6,241
Cash Balance, January 1, 1999	<u>30,219</u>
Cash Balance, December 31, 1999	<u><u>\$36,460</u></u>
Reserve for Encumbrances, December 31, 1999	<u><u>\$5,840</u></u>

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

**MARION COUNTY REGIONAL PLANNING COMMISSION
MARION COUNTY**

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

Cash Receipts:

Contract Services	\$55,760
Other Receipts	17,056
Subdivisions	87,991
Transfer Tax - CAN DO	55,200
Transfer Tax	9,888
Economic Development - City	<u>9,888</u>
 Total Cash Receipts	 <u>235,783</u>

Cash Disbursements:

Salaries - Employees	126,152
Public Employee's Retirement	16,963
Social Security/Medicare	1,136
Worker's Compensation	178
Insurance	12,542
Supplies	3,691
Equipment	3,136
Contracts - Repair	190
Contracts - Services	9,411
Travel and Expenses	1,985
Other Expenses	2,307
Rentals	6,300
Transfer Tax - CAN DO	<u>55,200</u>
 Total Cash Disbursements	 <u>239,191</u>

Total Cash Receipts (Under) Cash Disbursements (3,408)

Cash Balance, January 1, 1998 33,627

Cash Balance, December 31, 1998 \$30,219

Reserve for Encumbrances, December 31, 1998 \$5,693

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

**MARION COUNTY REGIONAL PLANNING COMMISSION
MARION COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Regional Planning Commission, Marion 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 34 member Board. The Board consists of representatives of Marion County, Marion City, villages within Marion County and an attorney member. The Commission formulates and reviews plans affecting long and short term social, economic, and governmental development within the region.

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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

C. Cash and Investments

As required by Ohio Revised Code, the Commission's cash is held and invested by the Marion County Treasurer, who is the custodian for Commission monies. The Commission's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

D. Budgetary Process

The Commission budgets annually.

1. Appropriations

The Board annually approves appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

3. Encumbrances

The Commission reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

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

**MARION COUNTY REGIONAL PLANNING COMMISSION
MARION COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Property, Plant and Equipment

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

F. Unpaid Vacation and Sick Leave

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

2. BUDGETARY ACTIVITY

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

1999 Budgeted vs. Actual Receipts

Budgeted Receipts	Actual Receipts	Variance
\$249,241	\$261,739	\$12,498

1999 Budgeted vs. Actual Budgetary Basis Expenditures

Appropriation Authority	Budgetary Expenditures	Variance
\$273,040	\$261,338	\$11,072

1998 Budgeted vs. Actual Receipts

Budgeted Receipts	Actual Receipts	Variance
\$220,167	\$235,783	\$15,616

1998 Budgeted vs. Actual Budgetary Basis Expenditures

Appropriation Authority	Budgetary Expenditures	Variance
\$254,467	\$244,884	\$9,583

**MARION COUNTY REGIONAL PLANNING COMMISSION
MARION COUNTY**

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

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 postretirement 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

The Commission has obtained commercial insurance for the following risks:

- Comprehensive property and general liability

The Commission also provides health insurance and dental and vision 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**

Regional Planning Commission
Marion County
196 West Center Street
Marion, Ohio 43302

To the Board of Commissioners:

We have audited the financial statements of the Regional Planning Commission, Marion County, Ohio, (the Commission), as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated May 10, 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

This report is intended for the information and use of the management, the finance committee, 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", written in a cursive style.

JIM PETRO
Auditor of State

May 10, 2000



STATE OF OHIO
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REGIONAL PLANNING COMMISSION

MARION 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
JUNE 20, 2000**