

**REGIONAL PLANNING COMMISSION
CASH BASIS
ANNUAL FINANCIAL REPORT
TO**

AUDITOR OF STATE

P. O. BOX 1140 COLUMBUS, OHIO 43216-1140 (800) 345-2519



**FOR THE YEAR ENDED DECEMBER 31, 20 12
THIS IS AN UNAUDITED FINANCIAL STATEMENT**

MEMBER COUNTIES:

- Logan _____
- Union _____
- Champaign _____
- _____
- _____
- _____

INSTRUCTIONS

1. Section 117.38, of the Revised Code of Ohio, makes it mandatory for the county auditor, as fiscal officer of the Regional Planning Commission to render an annual financial report, for the preceding fiscal year, to the Auditor of State within sixty days after the close of the fiscal year. Any public office whose financial report is not filed at the time required by this section shall pay the Auditor of State \$25.00 for each day the report remains unfiled, provided the penalty payments do not exceed the sum of \$750.00. This section also states that at the time the report is filed with the Auditor of State, the county auditor must publish notice of the completion of the report and the fact that the report is available for public inspection at the office of the fiscal officer in a newspaper in the political subdivision or taxing district and, if there is no such newspaper, then in a newspaper of general circulation in the political subdivision. The report must be either typewritten or the entries made in ink.
2. Prepare three (3) copies of the report, forwarding the original to the Auditor of State, Local Government Services Division no later than sixty (60) days after the close of the fiscal year. Retain the second copy for the county files and retain the third for public review.
3. It is necessary for the fiscal officer to publish a notice in the newspaper upon the completion of the report and the fact that the report is available at the office of the fiscal officer.
4. Do not use red pencil or pen for negative figures, subtotals or totals. Use brackets instead of the minus sign or dash.
5. The amounts appearing in the annual report are to be rounded to the *nearest dollar*.
6. For this report all funds administered by the Regional Planning Commission should be included on the appropriate page, including a separate statement for each federal, state, and trust fund, since they are no longer required to be included with the County's Annual Financial Report.

NOTE: Before preparing this report all funds shown on the general ledger should be balanced with the treasurer as of the end of the year and reconciled with the cash on hand and in the depositories, as shown on the treasurer's daily statement for December 31.

MAIL TO :

AUDITOR OF STATE
P.O. BOX 1140
COLUMBUS, OHIO 43216-1140
ATTN: LOCAL GOVERNMENT SERVICES DIVISION

I certify the following report to be correct and true, to the best of my knowledge.



(Chief Fiscal Officer Signature)

2/25/2013
(Date)

R. Andrew Yoder
(Type or Print Name)

Treasurer, LUC Regional Planning Commission
(Chief Fiscal Officer Title)

9676 Foundry Street, P.O. Box 219
(Street Address)

East Liberty, Ohio 43319
(City) (Zip)

(937) 666-3431
(Phone)

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

ANNUAL FINANCIAL REPORT TO THE OHIO AUDITOR OF STATE

For The Year Ended December 31, 2012 _____

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LUC (Logan, Union, Champaign) Regional Planning Commission

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE

For the Year Ended December 31, 20 12

~~DISTRICT DETENTION HOME FUND~~ REGIONAL PLANNING COMMISSION

BALANCE, JANUARY 1, 2012 \$ 199,161

REVENUE RECEIPTS

M-1 Subdivisions (Assessments - Membership)	\$ 185,453
M-2 Federal Funds	<u>-0-</u>
M-3 Contractual Service *See Notes (Page 12)	43,106
M-4 Other Receipts *See Notes (Page 12)	<u>15,071</u>

TOTAL REVENUE RECEIPTS \$ 243,630

NON-REVENUE RECEIPTS

M-5 Refunds	\$ -0-
M-6 Other Receipts	<u>-0-</u>

TOTAL NON-REVENUE RECEIPTS \$ -0-

TOTAL REGIONAL PLANNING COMMISSION FUND RECEIPTS (TO PAGE 19) \$ 243,630

TOTAL BEGINNING BALANCE PLUS RECEIPTS

\$ 442,791

EXPENDITURES

M-1 Salaries - Employees	\$ 124,081
M-2 Supplies	4,791
M-3 Equipment	<u>981</u>
M-4 Contracts - Repair	-0-
M-5 Contracts - Services	-0-
M-6 Rentals	-0-
M-7 Travel and Expenses	4,246
M-8 Public Employee's Retirement	15,699
M-9 Workers' Compensation and DWR	<u>2,027</u>
M-9A Unemployment Compensation	-0-
M-10 Other Expenses *See Notes (Page 12)	<u>28,757</u>
M-11 Transfers	<u>-0-</u>

TOTAL EXPENDITURES (TO PAGE 10) \$ 180,580

BALANCE, DECEMBER 31, 2012 (TO PAGE 3) \$ 262,212

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2012 (TO PAGE 10) \$ -0-

LUC (Logan, Union, Champaign) Regional Planning Commission

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2012

FEDERAL FUNDS
N/A
(May be reproduced as often as necessary)

BALANCE, JANUARY 1, 2012 \$ N/A

REVENUE RECEIPTS

T-1 Grants \$ _____
T-2 Other Receipts _____
T-2A Transfers _____

TOTAL REVENUE RECEIPTS \$ _____

NON-REVENUE RECEIPTS

T-3 Reimbursements \$ _____
T-4 Other Receipts _____
T-5 Transfers _____

TOTAL NON-REVENUE RECEIPTS \$ _____

TOTAL FEDERAL FUND RECEIPTS (TO PAGE 9) \$ _____

TOTAL BEGINNING BALANCE PLUS RECEIPTS \$ _____

EXPENDITURES

T-1 Project Fund Expenses \$ _____

TOTAL EXPENDITURES (TO PAGE 10) \$ _____

BALANCE, DECEMBER 31, 2012 \$ N/A

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2012 (TO PAGE 10) \$ N/A

LUC (Logan, Union, Champaign) Regional Planning Commission

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2012

STATE FUNDS N/A
(May be reproduced as often as necessary)

BALANCE, JANUARY 1, 2012 \$ N/A

REVENUE RECEIPTS

TT-1 Grants \$ _____
TT-2 Other Receipts _____
TT-2A Interest _____

TOTAL REVENUE RECEIPTS \$ _____

NON-REVENUE RECEIPTS

TT-3 Reimbursements \$ _____
TT-4 Other Receipts _____
TT-5 Transfers _____

TOTAL NON-REVENUE RECEIPTS \$ _____

TOTAL STATE FUND RECEIPTS (TO PAGE 9) \$ _____

TOTAL BEGINNING BALANCE PLUS RECEIPTS \$ _____

EXPENDITURES

TT-1 Project fund Expenses \$ _____

TOTAL EXPENDITURES (TO PAGE 10) \$ _____

BALANCE, DECEMBER 31, 2012 \$ N/A

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2012 (TO PAGE 10) \$ N/A

LUC (Logan, Union, Champaign) Regional Planning Commission

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE

For the Year Ended December 31, 2012

TRUST FUNDS N/A

(May be reproduced as often as necessary)

BALANCE, JANUARY 1, 2012_____

\$ N/A _____

REVENUE RECEIPTS

U-1 Gifts, Devises and Bequests _____
 U-2 Investment Income _____
 U-3 Other Receipts _____

\$ _____

TOTAL TRUST FUND RECEIPTS _____

(TO PAGE 9)

\$ _____

TOTAL BEGINNING BALANCE PLUS RECEIPTS _____

\$ _____

EXPENDITURES

U-1 Trust Fund Expenses _____

\$ _____

TOTAL EXPENDITURES _____

(TO PAGE 10)

\$ _____

BALANCE, DECEMBER 31, 20 12 _____

(TO PAGE 3)

\$ N/A _____

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 20 12 _____

(TO PAGE 10)

\$ N/A _____

REGIONAL PLANNING COMMISSION - COUNTY OF ~~Logan, Union, Champaign~~

COMPARISON OF BUDGETED AND ACTUAL RECEIPTS

For The Year Ended December 31, 2012

FUND	ESTIMATED RECEIPTS - AMENDED CERTIFICATE OF RESOURCES	ACTUAL RECEIPTS	VARIANCE FAVORABLE (UNFAVORABLE)
REGIONAL PLANNING COMMISSION FUNDS	\$ 226,776	\$ 243,630	\$ 16,854
FEDERAL FUNDS N/A			
STATE FUNDS N/A			
TRUST FUNDS N/A			
TOTALS	\$ 226,776	\$ 243,630	\$ 16,854

LUC (Logan, Union, Champaign) Regional Planning Commission

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY

For The Year Ended December 31, 2012

FUND	RESERVE FOR ENCUMBRANCES AS OF PRECEDING DECEMBER 31, 20 <u>11</u>	APPROPRIATIONS FOR YEAR ENDED DECEMBER 31, 20 <u>12</u>	TOTAL	DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 20 <u>12</u>	RESERVE FOR ENCUMBRANCES OF DECEMBER 31, 20 <u>12</u>	TOTAL	VARIANCE FAVORABLE (UNFAVORABLE)
REGIONAL PLANNING COMMISSION FUNDS	\$ -0-	\$ 225,903	\$ 225,903	\$ 180,580	\$ -0-	\$ 180,580	\$ 45,323
FEDERAL FUNDS N/A							
STATE FUNDS N/A							
TRUST FUNDS N/A							
TOTALS	\$ -0-	\$ 225,903	\$ 225,903	\$ 180,580	\$ -0-	\$ 180,580	\$ 45,323

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

SCHEDULE OF INTERFUND TRANSFERS

For The Year Ended December 31, 2012

(MAY BE REPRODUCED AS OFTEN AS NECESSARY)

FROM WHAT FUND	DATE	AMOUNT	STATUTORY AUTHORITY	TO WHAT FUND
* 990-10-2 Workers Compensation	3/29/2012	\$2026.74	Union County Auditor	990-3-2 Professional Development
* 990-1 Salaries	12/18/2012	\$106.00	Union County Auditor	990-10-4 Hospital/Life Insurance
*Please Note: These are Intra-Fund Transfers within Expenses				

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

For The Year Ended December 31, 2012

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OPTIONAL (MAY BE USED FOR NOTES TO FINANCIAL STATEMENTS) OPTIONAL

NOTES- From Page 5 Statement of Receipts, Disbursements and Changes in Fund Balance

Revenue Receipts:

M-3 Contractual Services:

CDBG/Community Development Block Grant Administration for Champaign County = \$16,854
Fair Housing Administration for Logan, Union, Champaign Counties = \$20,600
Fair Housing Analysis of Impediments for City of Marysville = \$2,000
Ohio State University Farm to School Grant for Logan County = \$3,652
TOTAL = \$43,106

M-4 Other Receipts:

Interest = \$4,386
Annual Meeting Ticket Sales & Sponsorship = \$2,690
Subdivision Plat Filing Fees = \$7,800
Services & Projects (Lake Township Zoning Books) = \$100
Sprint/Nextel Reimbursement = \$75
Mapping (Mary Rutan Hospital) = \$20
TOTAL = \$15,071

Expenditures:

M-10 Other Expenses

Utilities = \$9,147
Professional Development = \$2,377
Medicare = \$1,781
Hospital/Life Insurance = \$6,106
Building Expenses = \$3,066
Annual Meeting Expenses = \$2,998
Misc. Expenses (Dishonesty Bond, CORSA, Printing Services, Website Domain Registry, Board Christmas Luncheon
Catering, Meeting Sponsorship, LUC Audit with State of Ohio) = \$3,282
TOTAL = \$28,757