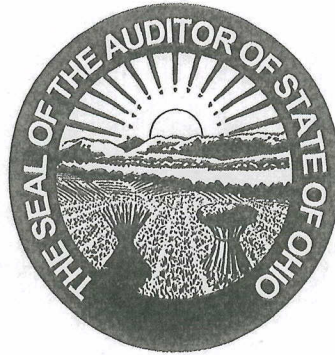


REGIONAL PLANNING COMMISSION
CASH BASIS
ANNUAL FINANCIAL REPORT
TO

AUDITOR OF STATE

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



FOR THE YEAR ENDED DECEMBER 31, 2010
THIS IS AN UNAUDITED FINANCIAL STATEMENT

MEMBER COUNTIES:

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

INSTRUCTIONS

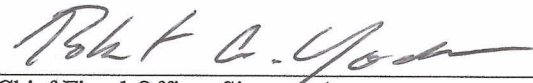
1. Section 117.38, of the Revised Code of Ohio, makes it mandatory for the county auditor, as fiscal officer of the Regional Planning Commission to render an annual financial report, for the preceding fiscal year, to the Auditor of State within sixty days after the close of the fiscal year. Any public 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)

March 18, 2011

(Date)

Robert A. Yoder
(Type or Print Name)

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

9676 E. 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, 2010_____

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REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2010

~~DISTRICT-DETENTION HOME FUND~~

Regional Planning Commission

BALANCE, JANUARY 1, 2010 \$ 134,288

REVENUE RECEIPTS

M-1	Subdivisions (Assessments)	\$ 183,325	
M-2	Federal Funds - N/A	<u>-0-</u>	
M-3	Contractual Service *See notes (Page 12)	<u>44,592</u>	
M-4	Other Receipts *See notes (Page 12)	<u>24,140</u>	

TOTAL REVENUE RECEIPTS \$ 252,057

NON-REVENUE RECEIPTS

M-5	Refunds /Rebates *See notes (Page 12)	\$ <u>238</u>	
M-6	Other Receipts *See notes (Page 12)	<u>3,880</u>	

TOTAL NON-REVENUE RECEIPTS \$ 4,118

TOTAL REGIONAL PLANNING COMMISSION FUND RECEIPTS (TO PAGE 19) \$ 256,175

TOTAL BEGINNING BALANCE PLUS RECEIPTS \$ 390,463

EXPENDITURES

M-1	Salaries - Employees	\$148,049	
M-2	Supplies	<u>5,525</u>	
M-3	Equipment	<u>1,662</u>	
M-4	Contracts - Repair	<u>-0-</u>	
M-5	Contracts - Services	<u>-0-</u>	
M-6	Rentals	<u>-0-</u>	
M-7	Travel and Expenses	<u>7,356</u>	
M-8	Public Employee's Retirement	<u>20,674</u>	
M-9	Workers' Compensation and DWR	<u>3,101</u>	
M-9A	Unemployment Compensation	<u>5,280</u>	
M-10	Other Expenses *See notes (Page 12)	<u>35,751</u>	
M-11	Transfers	<u>-0-</u>	

TOTAL EXPENDITURES (TO PAGE 10) \$ 227,398

BALANCE, DECEMBER 31, 2010 (TO PAGE 3) \$ 163,065

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2010 (TO PAGE 10) \$ 10,478

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE

For the Year Ended December 31, 2010

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

BALANCE, JANUARY 1, 2010 \$ 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, 2010 (TO PAGE 3) \$ N/A

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2010 (TO PAGE 10) \$ N/A

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2010

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

BALANCE, JANUARY 1, 20 <u>10</u>		\$ <u>N/A</u>
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 <u>PLUS</u> RECEIPTS		\$ _____
EXPENDITURES		
TT-1 Project fund Expenses	\$ _____	
TOTAL EXPENDITURES	(TO PAGE 10)	\$ _____
BALANCE, DECEMBER 31, 20 <u>10</u>	(TO PAGE 3)	\$ <u>N/A</u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 20 <u>10</u>	(TO PAGE 10)	\$ <u>N/A</u>

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2010

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

BALANCE, JANUARY 1, 20 <u>10</u>		\$ <u>N/A</u>
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 <u>PLUS</u> RECEIPTS		\$ _____
EXPENDITURES		
U-1	Trust Fund Expenses	\$ _____
TOTAL EXPENDITURES	(TO PAGE 10)	\$ _____
BALANCE, DECEMBER 31, 20 <u>10</u>	(TO PAGE 3)	\$ <u>N/A</u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 20 <u>10</u>	(TO PAGE 10)	\$ <u>N/A</u>

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

COMPARISON OF BUDGETED AND ACTUAL RECEIPTS

For The Year Ended December 31, 2010

FUND	ESTIMATED RECEIPTS - AMENDED CERTIFICATE OF RESOURCES	ACTUAL RECEIPTS	VARIANCE FAVORABLE (UNFAVORABLE)
REGIONAL PLANNING COMMISSION FUNDS	\$ 289,874	\$ 256,175	\$ (33,699)
FEDERAL FUNDS			
STATE FUNDS			
TRUST FUNDS			
TOTALS	\$ 289,874	\$ 256,175	\$ (33,699)

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY

For The Year Ended December 31, 2010

FUND	RESERVE FOR ENCUMBRANCES AS OF PRECEDING DECEMBER 31, 20 <u>10</u>	APPROPRIATIONS FOR YEAR ENDED DECEMBER 31, 20 <u>10</u>	TOTAL	DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 20 <u>10</u>	RESERVE FOR ENCUMBRANCES OF DECEMBER 31, 20 <u>10</u>	TOTAL	VARIANCE FAVORABLE (UNFAVORABLE)
REGIONAL PLANNING COMMISSION FUNDS	\$ 3,529	\$ 288,976	\$ 292,505	\$ 227,398	\$ 10,478	\$ 237,876	\$ 54,629
FEDERAL FUNDS - N/A							
STATE FUNDS - N/A							
TRUST FUNDS - N/A							
TOTALS	\$ 3,529	\$ 288,976	\$ 292,505	\$ 227,398	\$ 10,478	\$ 237,876	\$ 54,629

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, ChampaignFor The Year Ended December 31, 20 10THIS PAGE INTENTIONALLY LEFT BLANK

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

NOTES - From Page 5 Statement of Receipts, Disbursements and Changes in Fund BalanceRevenue Receipts:M-3 Contractual Service:

JRS/Jobs Ready Site Administration/Liason for OPWIC District 13 = \$3,634
 CDGB/Community Development Block Grant Administration for Champaign/Union Counties = \$25,758
 FH/Fair Housing Administration for Logan/Union/Champaign Counties = \$14,600
 FH/Fair Housing Analysis of Impediments Report for City of Marysville = \$600
 TOTAL = \$44,592

M-4 Other Receipts:

Interest = \$4,061
 Annual Meeting Ticket Sales & Sponsorship = \$2,689
 Subdivision Plat Filing Fees = \$17,260
 Mapping & Printing of Maps = \$130
 TOTAL = \$24,140

Non-Revenue Receipts:M-5 Refunds/Rebates:

Windows Software = \$126
 Equipment Rebates = \$112
 TOTAL = \$238

M-6 Other Receipts:

Union County Commissioners Reimbursement for K. Hanigosky Unemployment = \$3,880
 TOTAL = \$3,880

Expenditures:M-10 Other Expenses:

Utilities = \$9860
 Professional Development = \$2,507
 Misc. Expenses (Catering, CORSA, Annual Mtg. Expenses, LUC Audit, Subscriptions/Memberships) = \$10,142
 Medicare = \$2,115
 Hospital/Life Insurance = \$10,622
 Building Expenses = \$505