

LUC (Logan, Union, Champaign) Regional
Planning Commission

**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, 2013
THIS IS AN UNAUDITED FINANCIAL STATEMENT**

MEMBER COUNTIES:

Logan _____

Union _____

Champaign _____

INSTRUCTIONS

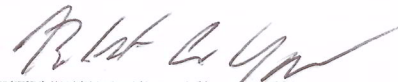
1. Section 117.38, of the Revised Code of Ohio, makes it mandatory for the county auditor, as fiscal officer of the Regional Planning Commission to render an annual financial report, for the preceding fiscal year, to the Auditor of State within sixty days after the close of the fiscal year. Any public 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) 2-13-17

(Date)

R. Andrew Yoder

(Type or Print Name)

Treasurer, LUC (Logan, Union, Champaign) Regional

(Chief Fiscal Officer Title) Planning Commission

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, 2013

TABLE OF CONTENTS

	<u>Page(s)</u>
CASH RECONCILIATION	3
SUMMARY OF RECEIPTS, EXPENDITURES AND BALANCES	4
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES	5-8
COMPARISON OF BUDGET AND ACTUAL RECEIPTS	9
COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY	10
SCHEDULE OF INTERFUND TRANSFERS	11
MEMO PAGE	12

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

CASH RECONCILIATION
AS OF DECEMBER 31, 2013

	SUBTOTALS	TOTALS	FUND CASH BALANCES	
* DEPOSITORY BALANCES				
	\$ 321,859			
TOTAL DEPOSITORY BALANCES		\$ 321,859		
INVESTMENTS:				
Treasury Bonds and Notes	\$			
Certificates of Deposit				
Other Investments				
TOTAL INVESTMENTS		\$ -0-		
CASH ON HAND:				
Cash on Hand	\$			
Cash in Transit to Depository				
TOTAL CASH ON HAND		\$-0-		
TOTAL TREASURY BALANCE				
Less: Outstanding Checks and Warrants, December 31, 2013		\$(-0-)		
TOTAL BALANCES, DECEMBER 31, 2013 (MUST EQUAL FUND CASH BALANCES)		\$ 321,859		
			GRAND TOTAL	\$ 321,859

Page Fund
5 Regional
Planning
Commission
6 Federal
7 State
8 Trust

* NOTE: List all Depository Balances, Do Not Include Payroll or Bond
and Coupon Depository Clearance accounts, Show (Name(s) of Depository(s))

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, 2013

~~DISTRICT DEVELOPMENT FUND~~ REGIONAL PLANNING COMMISSION
BALANCE, JANUARY 1, 20 13 \$ 262,212

REVENUE RECEIPTS

M-1 Subdivisions (Assessments/Memberships)	\$ 186,819
M-2 Federal Funds	-0-
M-3 Contractual Service *See Notes (Page 12)	33,287
M-4 Other Receipts *See Notes (Page 12)	48,694

TOTAL REVENUE RECEIPTS

\$ 268,800

NON-REVENUE RECEIPTS

M-5 Refunds	\$ -0-
M-6 Other Receipts	-0-

TOTAL NON-REVENUE RECEIPTS

\$ -0-

TOTAL REGIONAL PLANNING COMMISSION
FUND RECEIPTS

(TO PAGE 19)

\$ 268,800

TOTAL BEGINNING BALANCE PLUS RECEIPTS

\$ 531,012

EXPENDITURES

M-1 Salaries - Employees	\$ 146,563
M-2 Supplies	4,232
M-3 Equipment	875
M-4 Contracts - Repair	-0-
M-5 Contracts - Services	-0-
M-6 Rentals	-0-
M-7 Travel and Expenses	5,491
M-8 Public Employee's Retirement	20,386
M-9 Workers' Compensation and DWR	1,820
M-9A Unemployment Compensation	-0-
M-10 Other Expenses *See Notes (Page 12)	29,788
M-11 Transfers	-0-

TOTAL EXPENDITURES

(TO PAGE 10)

\$ 209,155

BALANCE, DECEMBER 31, 20 13

(TO PAGE 3)

\$ 321,857

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 20 13

(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, 20 <u>12</u>	\$	<u>N/A</u>
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, 20 <u>12</u>	\$	<u>N/A</u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 20 <u>12</u>	\$	<u>N/A</u>

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, 20 12 \$ 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, 20 12 \$ N/A

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 20 12 (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, 2012

\$ N/A

(TO PAGE 3)

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2012

\$ N/A

(TO PAGE 10)

COMPARISON OF BUDGETED AND ACTUAL RECEIPTS

For The Year Ended December 31, 2013

FUND	ESTIMATED RECEIPTS - AMENDED CERTIFICATE OF RESOURCES	ACTUAL RECEIPTS	VARIANCE FAVORABLE (UNFAVORABLE)
REGIONAL PLANNING COMMISSION FUNDS	\$ 226,928	\$ 268,800	\$ 41,872
FEDERAL FUNDS N/A			
STATE FUNDS N/A			
TRUST FUNDS N/A			
TOTALS	\$ 226,928	\$ 268,800	\$ 41,872

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY

For The Year Ended December 31, 2013

FUND	RESERVE FOR ENCUMBRANCES AS OF PRECEDING DECEMBER 31, 20 <u>12</u>	APPROPRIATIONS FOR YEAR ENDED DECEMBER 31, 20 <u>13</u>	TOTAL	DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 20 <u>13</u>	RESERVE FOR ENCUMBRANCES OF DECEMBER 31, 20 <u>13</u>	TOTAL	VARIANCE FAVORABLE (UNFAVORABLE)
REGIONAL PLANNING COMMISSION FUNDS	\$ -0-	\$ 224,522	\$ 224,522	\$ 209,153	\$ -0-	\$ 209,153	\$ 15,369
FEDERAL FUNDS N/A							
STATE FUNDS N/A							
TRUST FUNDS N/A							
TOTALS	\$ -0-	\$ 224,522	\$ 224,522	\$ 209,153	\$ -0-	\$ 209,153	\$ 15,369

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

For The Year Ended December 31, 2013

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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 & Union Counties = \$19,387
Fair Housing Administration for Logan, Union, & Champaign Counties & City of Urbana = \$13,900
TOTAL = \$33,287

M-4 Other Receipts:

Interest on Account = \$4,874
Annual Meeting Ticket Sales & Sponsorship = \$2,740
Subdivision Plat Filing Fees = \$41,000
Services & Projects (Village of Unionville Center Income Survey Supplies) = \$10
Rebates (Staples) = \$38
Reimbursement (Catering/Board Christmas Luncheon) = \$32
TOTAL = \$48,694

Expenditures:

M-10 Other Expenses:

Utilities = \$9,447
Professional Development = \$3,643
Medicare = \$2,083
Hospital/Medical Insurance = \$5,114
Building Expenses = \$2,181
Annual Meeting Expenses = \$2,452
Misc. Expenses (Catering, Florist Services, Copier Services, Architectural Services) = \$3,974
Dental Insurance = \$806
Vision Insurance = \$2
Life Insurance = \$86
TOTAL = \$29,788