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_13___ THIS IS AN UNAUDITED FINANCIAL STATEMENT

ME	MBER COUNTIES:
L	ogan
Ui	nion
Ch	nampaign
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Back (Semantica year)	

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.
- 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.
- 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.
- Do not use red pencil or pen for negative figures, subtotals or totals. Use brackets instead of the minus sign or dash.
- 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.

my knowledge.	
Rlot alga	2-13-19
(Chief Fiscal Officer Signature)	(Date)
R. Andrew Yoder	
(Type or Print Name)	
Treasurer, LUC (Logan, Union, Champaig	n) Regional
(Chief Fiscal Officer Title) Planning Commiss	ion
9676 E. Foundry Street, P.O. Box 219	
(Street Address)	
East Liberty	, Ohio 43319
(City)	(Zip)
937-666-3431	

(Phone)

ANNUAL FINANCIAL REPORT TO THE OHIO AUDITOR OF STATE

For The Year Ended December 31, 20 13

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CASH RECONCILIATION AS OF DECEMBER 31, 20.13

	SUBTOTALS	TOTALS	FUND CASH BALANCES
* DEPOSITORY BALANCES	\$ 321,859		
			Page Fund 5 Regional
TOTAL DEPOSITORY BALANCES	Market Control of the	\$ 321,859	Planning \$321,859 Commission 6 Federal
INVESTMENTS:			7 State
Treasury Bonds and Notes	\$	us.	8 Trust
Certificates of Deposit			
Other Investments		-	
TOTAL INVESTMENTS		\$ -0-	*
CASH ON HAND:			
Cash on Hand	\$		
Cash in Transit to Depository			
TOTAL CASH ON HAND			-
TOTAL TREASURY BALANCE			
Less: Outstanding Checks and			
Warrants, December 31, 2013	navlansi.		
TOTAL BALANCES, DECEMBER 31, 2013	ani kwanta		
(MUST EQUAL FUND CASH BALANCES)	on and a ve	\$ 321,859	GRAND TOTAL <u>\$321,859</u>

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

SUMMARY OF RECEIPTS, EXPENDITURES AND BALANCES

For the Year Ended December 31, 2013

FUND	BALANCE JANUARY 1, 2013	RECEIPTS	TRANSFERS-IN	TOTAL	EXPENDITURES	TRANSFERS-OUT	BALANCE DECEMBER 31, 2013.
Regional Planning Commission	\$262,212	\$268,800	\$ co O co	\$531,012	\$ 209,153	\$=0=	\$ 321,859
Federal							
State	interior - majoris de media de de de monte de de menor de la menta de						
Trust	and the state of t				and a second		
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And the contract of the contract and the contract of the contr			A di Maran Milando and anticolo di Maran Anticolo di Maran Anticolo di Maran Anticolo di Maran Anticolo di Mar Anticolo di Maran Ma				
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TOTALS	\$ 262,212	\$268,800	\$ -0-	\$531,012	\$209,153	\$ -0-	\$321,859

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE For the Year Ended December 31, 2013

DESTRICT DEFINATION FRAMETAND REGIONAL PLANNING COMMISSION

		HON TRANSPORTED REGION	DESTRECT DESTRICTION REGIONAL PLANNING COMMISSI
BALANCE, JANUARY 1, 20_13			\$ 262,212
REVENUE RECEIPTS			
M-1 Subdivisions (Assessments/Memberships) M-2 Federal Funds M-3 Contractual Service *See Notes (Page 12) M-4 Other Receipts *See Notes (Page 12)		\$ 186,819 -0- 33,287 48,694	
TOTAL REVENUE RECEIPTS			\$ 268,800
NON-REVENUE RECEIPTS		٠	
M-5 Refunds M-6 Other Receipts		-0- -0- 	
TOTAL NON-REVENUE RECEIPTS			0-
TOTAL REGIONAL PLANNING COMMISSION FUND RECEIPTS	(TO PAGE 19)		\$ 268,800
TOTAL BEGINNING BALANCE <u>PLUS</u> RECEIPTS			\$ 531,012
EXPENDITURES			
 M-1 Salaries - Employees M-2 Supplies M-3 Equipment M-4 Contracts - Repair M-5 Contracts - Services M-6 Rentals M-7 Travel and Expenses M-8 Rentals M-9 Travel and Expenses M-9 Travel and Expenses 		\$ 146,563 4,232 875 -0- -0- 5,491	•
M-9 Workers' Compensation and DWR M-9A Unemployment Compensation M-10 Other Expenses *See Notes (Page 12) M-11 Transfers		29,788 29,788 -0- -0-	
TOTAL EXPENDITURES	(TO PAGE 10)		\$ 209,155
BALANCE, DECEMBER 31, 2013	(TO PAGE 3)		\$ 321,857
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2013	(TO PAGE 10)		-0- \$

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE For the Year Ended December 31, 20 $\frac{1.2}{L}$ N/A FEDERAL FUNDS (May be reproduced as often as necessary)

s N/A			s	•		49	69	Ø			69	s N/A	s N/A
		os l		69						69			
							(TO PAGE 9)				(TO PAGE 10)	(TO PAGE 3)	(TO PAGE 10)
BALANCE, JANUARY 1, 2012	REVENUE RECEIPTS	T-1 Grants T-2 Other Receipts T-2A Transfers	TOTAL REVENUE RECEPTS	NON-REVENUE RECEIPTS 7-3 Reimbursements 7-1 Other Description	T-5 Transfers	TOTAL NON-REVENUE RECEIPTS	TOTAL FEDERAL FUND RECEIPTS	TOTAL BEGINNING BALANCE <u>PLUS</u> RECEIPTS	EXPENDITURES	7-1 Project Fund Expenses	TOTAL EXPENDITURES	BALANCE, DECEMBER 31, 20_12	RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2012

REGIONAL PLANNING COMMISSION - COUNTY OF LOGAN, Union, Champaign STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE For the Year Ended December 31, 2012

 $\begin{array}{cc} \text{STATE FUNDS} & \text{N/A} \\ \text{(May be reproduced as often as necessary)} \end{array}$

s N/A				W				S	69	69			69	s N/A/	s N/A
		69				49						43			
									(TO PAGE 9)				(TO PAGE 10)	(TO PAGE 3)	(TO PAGE 10)
Balance, january 1, 20 12	REVENUE RECEIPTS	TT-1 Grants TT-2 Other Receipts	TT-2,A interest	TOTAL REVENUE RECEIPTS	NON-REVENUE RECEIPTS	TI-3 Reimbursements TI-4 Other Receipts	II-5 Transfers	TOTAL NON-REVENUE RECEPTS	TOTAL STATE FUND RECEIPTS	TOTAL BEGINNING BALANCE <u>PLUS</u> RECEIPTS	EXPENDITURES	TT-1 Project fund Expenses	TOTAL EXPENDITURES	BALANCE, DECEMBER 31, 20 <u>12.</u>	reserve for encumbrances, december 31, 20 $\overline{12}$

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, $20\frac{12}{2}$

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

69	4GE 9) \$		69	AGE 10) \$	AGE 3) S N/A	3 N/A
wests	PTS (TOPAGE 9)			(TO PAGE 10)	20_12_ (TO PAGE 3)	RESERVE FOR ENCUMBRANCES, DECEMBER 31, 20 <u>12</u> (TO PAGE 10)
REVENUE RECEIPTS U-1 Gifts, Devises and Bequests U-2 Investment Income U-3 Other Receipts	TOTAL TRUST FUND RECEIPTS TOTAL REGINNING RATANCE PLIS RECEIPTS	EXPENDITURES	U-1 Trust Fund Expenses	TOTAL EXPENDITURES	BALANCE, DECEMBER 31, 20 12	RESERVE FOR ENCUMBRAN

COMPARISON OF BUDGETED AND ACTUAL RECEIPTS

For The Year Ended December 31, 20 13

FUND	ESTIMATED RECEIPTS - AMENDED CERTIFICATE OF RESOURCES	ACTUAL RECEIPTS	VARIANCE FAVORABLE (UNFAVORABLE)
REGIONAL PLANNING COMMISSION FUNDS	\$ 226,928	\$ 268,800	\$ 41,872
EDERAL FUNDS N/A			
TATE FUNDS N/A			
rust funds N/A			
			•
	\$ 226,928	\$ 268,800	\$ 41,872

COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY

For The Year Ended December 31, 20 13

FUND	RESERVE FOR ENCUMBRANCES AS OF PRECEDING DECEMBER 31, 20 12	APPROPRIATIONS FOR YEAR ENDED DECEMBER 31, 20_13	TOTAL	DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 2013	RESERVE FOR ENCUMBRANCES OF DECEMBER 31, 20_13'_	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

SCHEDULE OF INTERFUND TRANSFERS *

For The Year Ended December 31, 20 13

(MAY BE REPRODUCED AS OFTEN AS NECESSARY)

FROM WHAT FUND	DATE .	AMOUNT	STATUTORY AUTHORITY	TO WHAT FUND
990-10-5 Contingencies 990-10-5 Contingencies 990-10-5 Contingencies 990-10-4 Hospitalization	07/25/13 08/12/13 12/3/13 12/12/13	\$50.00 \$1,500.00 \$4,000.00 \$1.53	Union County Union County Union County Union County	990-10-7 Life Insurance 990-3-2 Professional Development 990-1 Salaries 990-10-8 Vision
*PLEASE NOTE: These are				

For The Year Ended December 31, 2013

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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 = \$8

TOTAL = \$29,788