

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 08
THIS IS AN UNAUDITED FINANCIAL STATEMENT

MEMBER COUNTIES:

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

LUC Regional Planning Commission

INSTRUCTIONS

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)

Feb 23, 2009

(Date)

Robert Andy Yoder

(Type or Print Name)

Treasurer

(Chief Fiscal Officer Title)

9676 E. Foundry, P.O. Box 219

(Street Address)

East Liberty

(City)

_____, Ohio 43319

(Zip)

(937) 666-3431

(Phone)

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.

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

ANNUAL FINANCIAL REPORT TO THE OHIO AUDITOR OF STATE

For The Year Ended December 31, 20_08_____

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REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

CASH RECONCILIATION
AS OF DECEMBER 31, 20_08

	SUBTOTALS	TOTALS	FUND CASH BALANCES
* DEPOSITORY BALANCES	\$ 122,076.45		
TOTAL DEPOSITORY BALANCES		\$ 122,076.45	
INVESTMENTS:			
Treasury Bonds and Notes	\$		
Certificates of Deposit			
Other Investments			
TOTAL INVESTMENTS		\$ -----	
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,		\$ (-----)	
TOTAL BALANCES, DECEMBER 31, 08 (MUST EQUAL FUND CASH BALANCES)		\$ 122,076.45	
			GRAND TOTAL \$122,076.45

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

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2008

BALANCE, JANUARY 1, 20 <u>08</u>		\$ 84,137.08
REVENUE RECEIPTS		
M-1 Subdivisions	\$181,527.29	
M-2 Federal Funds	-----	
M-3 * Contractual Service*	72,274.89	
M-4 * Other Receipts*	48,451.53	
TOTAL REVENUE RECEIPTS		\$ 302,253.71
NON-REVENUE RECEIPTS		
M-5 * Refunds *	\$ 11,230.17	
M-6 Other Receipts	-----	
TOTAL NON-REVENUE RECEIPTS		\$ 11,230.17
TOTAL REGIONAL PLANNING COMMISSION FUND RECEIPTS	(TO PAGE 19)	\$313,483.88
TOTAL BEGINNING BALANCE <u>PLUS</u> RECEIPTS		\$ 397,620.96
EXPENDITURES		
M-1 Salaries - Employees	\$ 155,811.16	
M-2 Supplies	14,849.51	
M-3 Equipment	11,563.72	
M-4 Contracts - Repair	-----	
M-5 Contracts - Services	4,640.24	
M-6 Rentals	-----	
M-7 Travel and Expenses	7,842.79	
M-8 Public Employee's Retirement	21,106.18	
M-9 Workers' Compensation and DWR	2,363.31	
M-9A Unemployment Compensation	-----	
M-10 * Other Expenses *	57,367.60	
M-11 Transfers	-----	
TOTAL EXPENDITURES	(TO PAGE 10)	\$ 275,544.51
BALANCE, DECEMBER 31, 20 <u>08</u>	(TO PAGE 3)	\$ 122,076.45
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 20 <u>08</u>	(TO PAGE 10)	\$ 2,294.46

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2008

FEDERAL FUNDS N/A No Federal Funds Directly to LUC
(May be reproduced as often as necessary)

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

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 2008

STATE FUNDS N/A No State Funds directly to LUC
(May be reproduced as often as necessary)

BALANCE, JANUARY 1, 20____		\$ _____
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____	(TO PAGE 3)	\$ _____
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 20____	(TO PAGE 10)	\$ _____

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

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE

For the Year Ended December 31, 2008

TRUST FUNDS N/A No Trust Funds
(May be reproduced as often as necessary)

BALANCE, JANUARY 1, 20 <u> </u>		\$ <u> </u>
REVENUE RECEIPTS		
U-1 Gifts, Devises and Bequests	\$ <u> </u>	
U-2 Investment Income	<u> </u>	
U-3 Other Receipts	<u> </u>	
TOTAL TRUST FUND RECEIPTS	(TO PAGE 9)	\$ <u> </u>
TOTAL BEGINNING BALANCE <u>PLUS</u> RECEIPTS		\$ <u> </u>
EXPENDITURES		
U-1 Trust Fund Expenses	\$ <u> </u>	
TOTAL EXPENDITURES	(TO PAGE 10)	\$ <u> </u>
BALANCE, DECEMBER 31, 20 <u> </u>	(TO PAGE 3)	\$ <u> </u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 20 <u> </u>	(TO PAGE 10)	\$ <u> </u>

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

COMPARISON OF BUDGETED AND ACTUAL RECEIPTS

For The Year Ended December 31, 2008

FUND	ESTIMATED RECEIPTS - AMENDED CERTIFICATE OF RESOURCES	ACTUAL RECEIPTS	VARIANCE FAVORABLE (UNFAVORABLE)
REGIONAL PLANNING COMMISSION FUNDS	\$ 301,238.69	\$ 313,483.88	\$ 12,245.19
FEDERAL FUNDS - N/A	N/A	N/A	N/A
STATE FUNDS - N/A	N/A	N/A	N/A
TRUST FUNDS - N/A	N/A	N/A	N/A
TOTALS	\$ 301,238.69	\$ 313,483.88	\$ 12,245.19

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY

For The Year Ended December 31, 20_08

FUND	RESERVE FOR ENCUMBRANCES AS OF PRECEDING DECEMBER 31, 20_07	APPROPRIATIONS FOR YEAR ENDED DECEMBER 31, 20_08	TOTAL	DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 20_08	RESERVE FOR ENCUMBRANCES OF DECEMBER 31, 20_08	TOTAL	VARIANCE FAVORABLE (UNFAVORABLE)
REGIONAL PLANNING COMMISSION FUNDS	\$ 2,733.33	\$292,970.00	\$295,703.33	\$275,544.51	\$ 2,294.46	\$277,838.97	\$ 17,864.36
FEDERAL FUNDS - N/A							
STATE FUNDS - N/A							
TRUST FUNDS - N/A							
TOTALS	\$ 2,733.33	\$ 292,970.00	\$295,703.33	\$275,544.51	\$ 2,294.46	\$ 277,838.97	\$ 17,864.36

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

For The Year Ended December 31, 2008

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OPTIONAL MAY BE USED FOR NOTES TO FINANCIAL STATEMENTS OPTIONAL
(Explanations from Page 5)

M-3 Contractual Service
Fair Housing Contracts - 14,300
CDBG (Community Development Block Grant) Admin - 7,974.89
Union County Planner - 50,000
TOTAL Contractual Service = \$72,274.89

M-4 Other Receipts
Interest - 4,901.53
Subdivision Platting Submittal Fees - 38,300
Annual Meeting Tickets & Sponsorships - 5,190
Misc. Services (Copying) - 60
TOTAL Other Receipts = \$48,451.53

M-5 Refunds
Equipment Rebates(HP, Staples) - 161
Lorman Training Refund (non-attendance) - 289
Logan County Commissioners Sales Tax Grant Reimbursement - \$7,805.28
Union County Commissioners CDBG Admin Duplicate (sent 2 checks for same expense/invoice) - 2,974.89
TOTAL Refunds = \$11,230.17

M-10 Other Expenses
Medicare - 2,231.75
Hospital/Life Insurance - 17,179.68
Building Expenses - 8,218.63
Utilities - 5,372.64
Professional Development - 3,549.15
State of Ohio Audit - 2,767.24
Reimbursements (Union County CDBG) - 3,521.23
Equipment/Plotter (Logan County Sales Tax Grant Reimbursement later) - 3,995.
Misc. Expenses (memberships, subscriptions, catering, printing, mowing, annual mtg expenses, etc.) - 10,532.28
TOTAL Other Expenses = \$57,367.60