

**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 11
THIS IS AN UNAUDITED FINANCIAL STATEMENT**

MEMBER COUNTIES:

Logan

Union

Champaign

INSTRUCTIONS

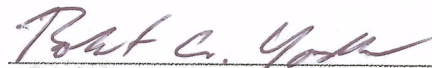
1. Section 117.38, of the Revised Code of Ohio, makes it mandatory for the county auditor, as fiscal officer of the Regional Planning Commission to render an annual financial report, for the preceding fiscal year, to the Auditor of State within sixty days after the close of the fiscal year. Any public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

February 22, 2012

(Date)

Robert 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, 20 11

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REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

CASH RECONCILIATION
AS OF DECEMBER 31, 20 11

	SUBTOTALS	TOTALS	FUND CASH BALANCES	
* DEPOSITORY BALANCES				
	\$ 199,161			
TOTAL DEPOSITORY BALANCES		\$ 199,161	Page 5	\$ 199,161
			Fund	
			Regional Planning Commission	
INVESTMENTS:			6	Federal
Treasury Bonds and Notes	\$		7	State
Certificates of Deposit			8	Trust
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, 2011		\$ (-0-)		
TOTAL BALANCES, DECEMBER 31, 2011 (MUST EQUAL FUND CASH BALANCES)		\$ 199,161	GRAND TOTAL	\$ 199,161

* 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, 20 11

DISTRICT DETENTION HOME FUND REGIONAL PLANNING COMMISSION

BALANCE, JANUARY 1, 20 11 \$ 163,065

REVENUE RECEIPTS

M-1	Subdivisions (Assessments)	\$ 184,387	
M-2	Federal Funds	-0-	
M-3	Contractual Service *See Notes (Page 12)	21,000	
M-4	Other Receipts *See Notes (Page 12)	37,184	

TOTAL REVENUE RECEIPTS \$ 242,571

NON-REVENUE RECEIPTS

M-5	Refunds	\$ -0-	
M-6	Other Receipts *See Notes (Page 12)	1,350	

TOTAL NON-REVENUE RECEIPTS \$ 1,350

TOTAL REGIONAL PLANNING COMMISSION
FUND RECEIPTS \$ 243,921 (TO PAGE 19)

TOTAL BEGINNING BALANCE PLUS RECEIPTS \$ 406,986

EXPENDITURES

M-1	Salaries - Employees	\$ 144,993	
M-2	Supplies	4,903	
M-3	Equipment	615	
M-4	Contracts - Repair	-0-	
M-5	Contracts - Services	-0-	
M-6	Rentals	-0-	
M-7	Travel and Expenses	4,571	
M-8	Public Employee's Retirement	21,067	
M-9	Workers' Compensation and DWR	1,891	
M-9A	Unemployment Compensation (Contingencies)	2,285	
M-10	Other Expenses *See Notes (Page 12)	27,498	
M-11	Transfers	-0-	

TOTAL EXPENDITURES \$ 207,823 (TO PAGE 10)

BALANCE, DECEMBER 31, 20 11 \$ 199,163 (TO PAGE 3)

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 20 11 \$ -0- (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, 2011

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

BALANCE, JANUARY 1, 2011 \$ 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, 2011 (TO PAGE 3) \$ N/A

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2011 (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, 2011

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

BALANCE, JANUARY 1, 2011 \$ 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, 2011 (TO PAGE 3) \$ N/A?

RESERVE FOR ENCUMBRANCES, DECEMBER 31, 2011 (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, 2011

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

BALANCE, JANUARY 1, 20 <u>11</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		\$ _____
<hr/>		
EXPENDITURES		
U-1 Trust Fund Expenses	\$ _____	
TOTAL EXPENDITURES	(TO PAGE 10)	\$ _____
BALANCE, DECEMBER 31, 20 <u>11</u>	(TO PAGE 3)	\$ <u>N/A/</u>
RESERVE FOR ENCUMBRANCES, DECEMBER 31, 20 <u>11</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, 20 11

FUND	ESTIMATED RECEIPTS - AMENDED CERTIFICATE OF RESOURCES	ACTUAL RECEIPTS	VARIANCE FAVORABLE (UNFAVORABLE)
REGIONAL PLANNING COMMISSION FUNDS	\$ 257,865	\$ 243,920	\$ (13,945)
FEDERAL FUNDS			
STATE FUNDS			
TRUST FUNDS			
TOTALS	\$ 257,865	\$ 243,920	\$ (13,945)

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

COMPARISON OF DISBURSEMENTS AND ENCUMBRANCES WITH EXPENDITURE AUTHORITY

For The Year Ended December 31, 2011

FUND	RESERVE FOR ENCUMBRANCES AS OF PRECEDING DECEMBER 31, 20 <u>10</u>	APPROPRIATIONS FOR YEAR ENDED DECEMBER 31, 20 <u>11</u>	TOTAL	DISBURSEMENTS FOR YEAR ENDED DECEMBER 31, 20 <u>11</u>	RESERVE FOR ENCUMBRANCES OF DECEMBER 31, 20 <u>11</u>	TOTAL	VARIANCE FAVORABLE (UNFAVORABLE)
REGIONAL PLANNING COMMISSION FUNDS	\$ 10,478	\$ 250,796	\$ 261,274	\$ 207,824	\$ -0-	\$ 207,824	\$ 53,450
FEDERAL FUNDS--N/A							
STATE FUNDS- N/A							
TRUST FUNDS- N/A							
TOTALS	\$ 10,478	\$ 250,796	\$ 261,274	\$ 207,824	\$ -0-	\$ 207,824	\$ 53,450

REGIONAL PLANNING COMMISSION - COUNTY OF Logan, Union, Champaign

For The Year Ended December 31, 20 11

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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 Union County = \$12,000

FH/Fair Housing Administration for Union & Champaign Counties = \$9,000

TOTAL = \$21,000

M-4 Other Receipts:

Interest = \$479

Annual Meeting Ticket Sales & Sponsorship = \$3,030

Subdivision Plat Filing Fees = \$13,300

Services & Projects = \$20,375 (Comprehensive Plans = \$20,000, Zoning Text Amendments for Non-Member = \$375)

TOTAL = \$37,184

Non-Revenue Receipts:

M-6 Other Receipts:

Union County Commissioners Reimbursement for K. Hanigosky Unemployment = \$1,350

TOTAL = \$1,350

Expenditures:

M-10 Other Expenses:

Utilities = \$10,154

Professional Development = \$1,454

Misc. Expenses (Catering, CORSA, Annual Meeting Expenses, Printing Services, Office Cleaning, Dishonesty Bond, Funeral Flowers, Subscriptions/Memberships) = \$4,835

Medicare = \$2,090

Hospital/Life Insurance = \$3,837

Building Expenses = \$5,128

TOTAL = \$27,498