

**ASHLAND COUNTY REGIONAL PLANNING COMMISSION  
ASHLAND COUNTY**

**REPORT ON EXAMINATION OF FINANCIAL  
STATEMENTS FOR THE  
YEARS ENDED DECEMBER 31, 1998 AND 1999**

*J. E. Slaybaugh & Associates, Inc.*  
*Certified Public Accountant*  
*12 East Main Street*  
*Lexington, Ohio 44904*



**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**  
JIM PETRO, AUDITOR OF STATE

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Board Members  
Ashland Regional Planning Commission

We have reviewed the Independent Auditor's Report of the Ashland Regional Planning Commission, Ashland County, prepared by J.E. Slaybaugh & Associates, Inc. for the audit period January 1, 1998 through December 31, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Ashland Regional Planning Commission is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO  
Auditor of State

August 16, 2000

ASHLAND COUNTY REGIONAL PLANNING COMMISSION  
ASHLAND COUNTY

TABLE OF CONTENTS

At December 31, 1998 and 1999

	<u>Page</u>
Board Members	
Administrative Personnel	
Independent Auditor's Report	1
<u>Financial Statements</u>	
Statement of Receipts, Disbursements and Changes in Fund Balance- General Fund For The Year Ended December 31, 1999	2
Statement of Receipts, Disbursements and Changes in Fund Balance- General Fund For The Year Ended December 31, 1998	3
Notes to Financial Statements	4-6
Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	7

ASHLAND COUNTY REGIONAL PLANNING COMMISSION  
ASHLAND COUNTY  
ADMINISTRATIVE PERSONNEL  
DECEMBER 31, 1999

<b>NAME</b>	<b>POSITION</b>
Michael E Wolfson	Director
Marilou Witmer	Secretary

ASHLAND COUNTY REGIONAL PLANNING COMMISSION  
 ASHLAND COUNTY  
 BOARD MEMBERS  
 DECEMBER 31, 1999

<b>NAME</b>	<b>REPRESENTING</b>
<b>Officers</b>	
Willard Welch	President Citizen Member
Richard Robertson	1st Vice President Troy Township
Jim Elson	2nd Vice President Orange Township
Kim Edwards	Secretary Village of Hayesville
Kent McGovern	Treasurer Perry Township
<b>Members</b>	
Marilyn Byers	County Commissioner
Robert Valentine	County Commissioner
C. R. Meyers	County Commissioner
John Cadley	Health Department
Roger Amos	Cooperative Extension
Wendell Swartzentruber	Resource Conservation
Larry Chamberlain	County Engineer
Doug Cellar	City of Ashland
Jim Greener	City of Ashland
Mary Synder	City of Ashland
Paul Wertz	City of Ashland
Chuck Howard	City of Ashland
Wes Downer	City of Ashland

**NAME****REPRESENTING**

Tim Calame  
Oliver Vaughn  
Ralph Porter  
Ron Edslow  
Jack Leininger  
Eric Oswald  
Elias Cline  
Don Freeborn  
Roy Turk  
Jim Elson  
Kent McGovern  
James Ringler  
Bill Cowhick  
Richard Robertson

Clear Creek Township  
Green Township  
Jackson Township  
Hanover Township  
Lake Township  
Mifflin Township  
Milton Township  
Mohican Township  
Montgomery Township  
Orange Township  
Perry Township  
Ruggles Township  
Sullivan Township  
Troy Township

John Benshoff  
Kim Edwards  
Tom West

Village of Bailey Lakes  
Village of Hayesville  
Village of Jeromesville  
Village of Mifflin  
Village of Perrysville  
Village of Polk  
Village of Loudonville  
Village of Savannah

Bill Herman  
Mary Shank  
John Burkhart  
Louis Skobel

Citizen Member  
Citizen Member  
Citizen Member  
Citizen Member  
Citizen Member  
Citizen Member

Ruth Detrow  
Eleanor Novy  
Barney Dilgard  
Willard Welch  
Mary Warner  
Herb Salamon

*J. E. Slaybaugh & Associates, Inc.*

*12 East Main Street  
Lexington, Ohio 44904*

*Member AICPA  
Member OSCPA*

*John E. Slaybaugh III  
Certified Public Accountant*

INDEPENDENT AUDITOR'S REPORT

Board Members  
Ashland Regional Planning Commission  
Ashland County

We have audited the accompanying financial statements of the Ashland Regional Planning Commission, Ashland County, as of and for the years ended December 31, 1998 and 1999, as listed in the table of contents. These financial statements are the responsibility of the Ashland Regional Planning Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Ashland Regional Planning Commission prepares its financial statements on the basis, of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Ashland Regional Planning Commission, Ashland County as of December 31, 1998 and 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting prescribed above.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 24, 2000, on our consideration of Ashland Regional Planning Commission's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of the officials authorized to receive this report under Section 117.26, Ohio Revised Code and is not intended to be and should not be used by anyone other than these specified parties.

*J. E. Slaybaugh & Associates, Inc.*  
J.E. Slaybaugh & Associates, Inc.  
Lexington, Ohio  
April 24, 2000

ASHLAND COUNTY REGIONAL PLANNING COMMISSION  
 ASHLAND COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
 IN FUND BALANCE- GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1999

REVENUE RECEIPTS:

Intergovernmental	\$ 45,790
Subdivisions	9,301
Administrative Fees	27,252
Other	<u>686</u>

TOTAL REVENUE RECEIPTS 83,029

EXPENDITURE DISBURSEMENTS:

Salaries	53,573
Supplies	2,084
Equipment	343
Contracts-Services	631
Travel	474
Public Employee's Retirement	7,171
Workers Compensation	1,341
Other Expenses	1,498
Health Insurance	<u>9,986</u>

TOTAL EXPENDITURE DISBURSEMENTS 77,101

Total Revenue Receipts Over(Under)  
 Expenditure Disbursements 5,928

Fund Cash Balance, January 1, 1999 2,735  
 Fund Cash Balance, December 31, 1999 \$ 8,663

The notes to the financial statements are an integral part of this statement



ASHLAND COUNTY REGIONAL PLANNING COMMISSION  
 ASHLAND COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES  
 IN FUND BALANCE- GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1998

REVENUE RECEIPTS:

Intergovernmental	\$ 33,010
Subdivisions	9,301
Administrative Fees	28,122
Other	<u>2,083</u>

TOTAL REVENUE RECEIPTS 72,516

EXPENDITURE DISBURSEMENTS:

Salaries	53,066
Supplies	1,227
Equipment	71
Contracts-Services	303
Travel	395
Rentals	69
Public Employee's Retirement	6,857
Workers Compensation	261
Other Expenses	3,180
Health Insurance	<u>9,986</u>

TOTAL EXPENDITURE DISBURSEMENTS 75,415

Total Revenue Receipts Over(Under)

Expenditure Disbursements (2,899)

Fund Cash Balance, January 1, 1998 5,634

Fund Cash Balance, December 31, 1998 \$ 2,735

The notes to the financial statements are an integral part of this statement

ASHLAND COUNTY REGIONAL PLANNING COMMISSION  
ASHLAND COUNTY

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998 AND 1999

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. DESCRIPTION OF ENTITY**

The Ashland County Regional Planning Commission (ACRPC), was organized under Section 713.21 of the Ohio Revised Code to promote transportation planning. The ACRPC provides services for the benefit of the local governments and operates under the control of the Member Board, comprised of representatives from political subdivisions of Ashland County.

Management believes the financial statements included in this report represent all of the funds over which the Ashland Regional Planning Commission has direct operating control.

**B. BASIS OF ACCOUNTING**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles. Consequently, revenues are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Ohio law requires the Ashland Regional Planning Commission to maintain the encumbrance method of accounting and to make appropriations. These statements make adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. FUND ACCOUNTING**

The Ashland Regional Planning Commission maintains its accounting records in accordance with the principles of "Fund accounting". Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements.

The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds.

The ACRPC classifies its funds into the following types:

**GOVERNMENTAL FUNDS**

**General Fund**

The General fund is the general operating fund of the entity and is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

**D. BUDGETARY PROCESS**

The Ohio Revised Code requires that each fund be budgeted annually.

**Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Ashland Regional Planning Commission must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

**Encumbrances**

The Ohio Revised Code requires the ACRPC to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

**Budgetary Activity**

Budgetary activity for the years ending December 31 was as follows:

1998 Budgeted vs Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General Fund	\$ 77,334	\$ 72,516	\$ (4,818)

1998 Budgeted vs Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriations</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General Fund	\$ 77,855	\$ 75,415	\$ 2,440

1999 Budgeted vs Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General Fund	\$ 83,090	\$ 83,029	\$ (61)

1999 Budgeted vs Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriations</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General Fund	\$ 78,268	\$ 77,101	\$ 1,167

**E. PROPERTY AND EQUIPMENT**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**F. UNPAID VACATION AND SICK LEAVE**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the ACRPC.

**G. EQUITY IN POOLED CASH**

The ACRPC maintains a cash pool. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31, was as follows:

	<u>1999</u>	<u>1998</u>
Demand Deposits	\$ 8,663	\$ 2,735

**H. EMPLOYEE RETIREMENT SYSTEM**

The employees of the Ashland Regional Planning Commission were covered by the Public Employees Retirement System of Ohio. The State of Ohio accounts for the activities of the retirement system, and the amount of that fund is not reflected in the accompanying financial statements. As of December 31, 1998 and 1999, the employees contributed 8.5 percent of their gross wages. The Ashland Regional Planning Commission matched this with a contribution equal to 13.55 percent of the employees' gross wages.

**L. INSURANCE**

Ashland County carries the appropriate insurance coverages for the Ashland County Regional Planning Commission.

*J. E. Slaybaugh & Associates, Inc.*

*12 East Main Street  
Lexington, Ohio 44904*

*Member AICPA  
Member OSCPA*

*John E. Slaybaugh III  
Certified Public Accountant*

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Trustees  
Ashland Regional Planning Commission  
Ashland County

We have audited the financial statements of Ashland Regional Planning Commission, Ashland County, as of and for the years ended December 31, 1998 and 1999, and have issued our report thereon dated April 24, 2000.

We conducted our audit in accordance with generally accepted auditing standards the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Ashland Regional Planning Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control

In planning and performing our audit, we considered Ashland Regional Planning Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the officials authorized to receive this report under Section 117.26, Ohio Revised Code and is not intended to be and should not be used by anyone other than these specified parties.

*J. E. Slaybaugh & Associates, Inc.*

J.E. Slaybaugh & Associates, Inc.  
Lexington, Ohio  
April 24, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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800-282-0370

Facsimile 614-466-4490

**ASHLAND REGIONAL PLANNING COMMISSION**

**ASHLAND COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 21, 2000**