



***ATHENS REGIONAL PLANNING COMMISSION
ATHENS COUNTY***

Basic Financial Statements

**For the Year Ended
December 31, 2019**

J.L. UHRIG
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS



ATHENS REGIONAL PLANNING COMMISSION

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Athens Regional Planning Commission
Athens County
280 W. Union Street, Suite B
Athens, OH 45701

Management is responsible for the accompanying financial statements of Athens Regional Planning Commission (the Commission), Athens County, Ohio as of and for the year ended December 31, 2019, and related notes to the financial statements in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

We draw attention to note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United State of America.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.
Chillicothe, Ohio

January 22, 2020

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ATHENS REGIONAL PLANNING COMMISSION
Statement of Receipts, Disbursements, and
Changes in Fund Balances (Cash Basis)
For the Year Ended December 31, 2019

Cash Receipts:

Intergovernmental	\$36,722
Licenses, Permits, and Fees	1,350
Other Revenue	2
	2
Total Cash Receipts	38,074

Cash Disbursements:

Current:

Salaries	79,710
Fringe Benefits	34,650
Supplies	2,396
Equipment	1,958
Contract Services	896
Other	18,171
	18,171
Total Cash Disbursements	137,781

Total Cash Receipts Over (Under) Disbursements	(99,707)
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Other Financing Sources:

Transfer In	79,000
	79,000
Total Other Financing Sources	79,000

Excess of Receipts and Other Financing Sources Over (Under) Disbursements	(20,707)
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Fund Cash Balances - January 1	44,008
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Unassigned	23,301
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Fund Cash Balances - December 31	\$23,301
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The notes to the basic financial statements are an integral part of this statement.

ATHENS REGIONAL PLANNING COMMISSION
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges for the Regional Planning Commission, Athens County, (the Commission) as a body corporate and politic. A twenty-one member Board governs the Commission. The Board consists of representatives from participating political subdivisions, the county commissioners, and appointed citizens. The Commission formulates and reviews plans affecting long and short term social, economic, and governmental development within the region. The participating subdivisions are:

City of Athens	City of Nelsonville	Village of Albany
Village of Amesville	Village of Buchtel	Village of Chauncey
Village of Coolville	Village of Glouster	Village of Jacksonville
Village of Trimble	Athens County	

The Commission’s management believes these financial statements present all activities for which the Commission is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Commission’s financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which are organized on a fund type basis.

Basis of Accounting

These financial statements follow the basis of accounting permitted by the financial reporting provisions of the Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements adequately disclose material matters the financial reporting provisions of the Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Fund Accounting

The Commission uses fund accounting to segregate cash amounts that are restricted as to use. The Commission classifies its funds into the following types:

General Fund - The General Fund is the general operating fund. It is used to account for all financial resources, except those required to be accounted for in another fund.

ATHENS REGIONAL PLANNING COMMISSION
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 2 – Summary of Significant Accounting Policies - (continued)

Deposits and Investments

As the Ohio Revised Code permits, the Athens County Treasurer is the custodians of the Commission 's deposits. The County holds the Commission's assets in its deposit and investment pool, valued at the County Treasurer's reported carrying amount.

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 object level of control and appropriations may not exceed estimated resources. The Board of Commissioners must annually approve appropriation measures and subsequent amendments. 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 Commission to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are cancelled, and re-appropriated in the subsequent year.

A summary of 2019 budgetary activity appears in Note 3.

Fund Balances

Fund balance is divided into five classifications based primarily on the extent to which the Commission must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable: The Commission classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted: Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed: Commissioners can *commit* amounts via formal action (resolution). The Commission must adhere to these commitments unless the Commissioners amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

ATHENS REGIONAL PLANNING COMMISSION
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 1 – Summary of Significant Accounting Policies - (continued)

Assigned: Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted or committed*. Governmental funds other than the general fund report all fund balances as assigned unless they are restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board of Commissioners or a Commission official delegated that authority by resolution, or by State Statute.

Unassigned: Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Commission applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Property, Plant 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.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Note 3 – Budgetary Activity

The Commission’s budgetary activity for the years ending December 31, 2019 was as follows:

2019 Budgeted vs. Actual Receipts			
	Receipts		
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$130,665	\$117,074	(\$13,591)

ATHENS REGIONAL PLANNING COMMISSION
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 3 – Budgetary Activity - (continued)

2019 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$172,938	\$137,781	\$35,157

Note 4- Retirement Systems

The Commission’s employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes plan benefits, including postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2019, OPERS members contributed 10 percent of their gross salaries and the Commission contributed an amount equaling 14 percent, respectively, of participants’ gross salaries. The Commission has paid all contributions required through December 31, 2019.

Note 5 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefits postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualified benefit recipients of both the traditional pension and the combined plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2019. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2019.

Note 6 – Risk Management

Workers’ Compensation coverage is provided by the State of Ohio. The Commission pays the State Workers’ Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs (if material).

Commercial Insurance

The Commission has obtained commercial insurance for the following risks:

- Comprehensive general liability;
- Errors and omissions.