



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**REGIONAL PLANNING COMMISSION  
JEFFERSON COUNTY**

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**REPORT OF INDEPENDENT ACCOUNTANTS**

Regional Planning Commission  
Jefferson County  
500 Market Street, Room 614  
P.O. Box 383  
Steubenville, Ohio 43952

To the Board of Commissioners:

We have audited the accompanying financial statements of the Regional Planning Commission (the Commission) as of and for the years ended December 31, 2001 and December 31, 2000. These financial statements are the responsibility of the 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 auditing standards generally accepted in the United States of America 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 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 fund cash balances and reserves for encumbrances of the Commission as of December 31, 2001 and December 31, 2000, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 2002 on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

**Jim Petro**  
Auditor of State

October 9, 2002

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**REGIONAL PLANNING COMMISSION  
JEFFERSON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	<b>Governmental Fund Types</b>	
	<b>2001</b>	<b>2000</b>
<b>Cash Receipts:</b>		
Fees Charged to Subdivisions	\$88,619	\$101,042
Contractual Services	49,450	55,200
Other Receipts	7,106	5,183
	<u>145,175</u>	<u>161,425</u>
<b>Total Cash Receipts</b>	<u>145,175</u>	<u>161,425</u>
<b>Cash Disbursements:</b>		
Salaries	88,173	97,543
Supplies	6,318	2,511
Equipment	34	1,236
Contracts - Repair	278	
Contracts - Services	8,489	10,275
Travel	2,358	1,467
Public Employee's Retirement	10,834	12,176
Worker's Compensation	4,185	2,230
Hospitalization	25,425	30,290
Other	1,536	3,730
	<u>147,630</u>	<u>161,458</u>
<b>Total Disbursements</b>	<u>147,630</u>	<u>161,458</u>
Total Receipts Over/(Under) Disbursements	<u>(2,455)</u>	<u>(33)</u>
Fund Cash Balances, January 1	<u>50,389</u>	<u>50,422</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$47,934</b></u>	<u><b>\$50,389</b></u>
Reserve for Encumbrances, December 31	<u>\$4</u>	<u>\$0</u>

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

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**REGIONAL PLANNING COMMISSION  
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Regional Planning Commission, Jefferson County, (the Commission) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Commission is directed by a seven member Executive Board and a 73 member Board of Commissions. The Commission 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:

Jefferson County	City of Steubenville	City of Toronto
Village of Adena	Village of Amsterdam	Village of Bergholz
Village of Bloomingdale	Village of Dillonvale	Village of Empire
Village of Irondale	Village of Mingo Junction	Village of Mt. Pleasant
Village of New Alexandria	Village of Rayland	Village of Richmond
Village of Smithfield	Village of Stratton	Village of Tiltonsville
Village of Wintersville	Village of Yorkville	Brush Creek Township
Cross Creek Township	Island Creek Township	Knox Township
Mt. Pleasant Township	Ross Township	Salem Township
Saline Township	Smithfield Township	Springfield Township
Steubenville Township	Warren Township	Wayne Township
Wells Township		

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

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

As required by Ohio Revised Code, the Jefferson County Treasurer is the custodian of the Commission's monies. The Commission's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

**REGIONAL PLANNING COMMISSION  
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Budgetary Process**

The Commission budgets each fund annually.

**1. Appropriations**

The Board annually approves appropriations and subsequent amendments. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the function level of control. Unencumbered appropriations lapse at year end

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

**3. Encumbrances**

The Commission reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2001 and 2000 budgetary activity appears in Note 2.

**E. Property, Plant and Equipment**

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

**F. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the basis of accounting the Commission uses.

**2. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2001 and 2000 follows:

2001 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$143,619	\$145,175	\$1,556

**REGIONAL PLANNING COMMISSION  
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000  
(Continued)**

**2. BUDGETARY ACTIVITY (Continued)**

2001 Budgetary vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$153,735	\$147,630	\$6,105

2000 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$162,512	\$161,425	(\$1,087)

2000 Budgeted vs. Actual Budgetary Expenditures		
Appropriation Authofity	Budgetary Expenditures	Variance
\$162,512	\$161,458	\$1,054

**3. RETIREMENT SYSTEMS**

The Commission's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Commission contributed an amount equal to 13.55 % of participants' gross salaries for 2001 and from January 1, 2000 through June 30, 2000. PERS temporarily reduced employer contributions to 8.13% effective July 1, 2000 through December 31, 2000. The Commission has paid all contributions required through December 31, 2001.

**4. RISK MANAGEMENT**

**Commercial Insurance**

The Commission has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and Omissions

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Regional Planning Commission  
Jefferson County  
500 Market Street, Room 614  
P.O. Box 383  
Steubenville, Ohio 43952

To the Board of Commissioners:

We have audited the financial statements of the Regional Planning Commission (the Commission) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated October 9, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and 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 the 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 Over Financial Reporting**

In planning and performing our audit, we considered the 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. However, we noted another matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Commission in a separate letter dated October 9, 2002.

Regional Planning Commission  
Jefferson County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
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This report is intended solely for the information and use of the audit committee, management and the Board of Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized loop at the end.

**Jim Petro**  
Auditor of State

October 9, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**JEFFERSON REGIONAL PLANNING COMMISSION**

**JEFFERSON 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  
NOVEMBER 14, 2002**