



**Auditor of State
Betty Montgomery**

**REGIONAL PLANNING AND COORDINATING COMMISSION
GREENE COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Regional Planning and Coordinating Commission
Greene County
651 Dayton- Xenia Road
Xenia, Ohio 45385

To the Board of Commissioners:

We have audited the accompanying financial statements of the Regional Planning and Coordinating Commission of Greene County (the Commission), as of and for the years ended December 31, 2002 and 2001. 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 balance and reserve for encumbrances of the Commission as of December 31, 2002 and 2001, 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 May 15, 2003 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.

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Betty Montgomery
Auditor of State

May 15, 2003

**REGIONAL PLANNING AND COORDINATING COMMISSION
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2002**

	General
Cash Receipts:	
Intergovernmental Revenue	\$203,264
Charges for Services	71,416
Miscellaneous Revenue	1,718
Total Cash Receipts	276,398
Cash Disbursements:	
Salaries and Benefits	261,277
Supplies	7,645
Equipment	530
ContractsServices	1,101
Miscellaneous	7,728
Total Disbursements	278,281
Total Receipts (Under) Disbursements	(1,883)
Fund Cash Balance, January 1	99,007
Fund Cash Balance, December 31	\$97,124
Reserve for Encumbrances, December 31	\$7,139

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

**REGIONAL PLANNING AND COORDINATING COMMISSION
GREENE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

	General
Cash Receipts:	
Intergovernmental Revenues	\$189,446
Charges for Services	70,072
Miscellaneous Receipts	2,484
Total Cash Receipts	262,002
Cash Disbursements:	
Salaries and Benefits	252,954
Supplies	9,159
Equipment	2,380
Contractual Services	447
Miscellaneous	9,036
Total Disbursements	273,976
Total Receipts (Under) Disbursements	(11,974)
Fund Cash Balance, January 1	110,981
Fund Cash Balance, December 31	\$99,007
Reserve for Encumbrances, December 31	\$6,760

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

**REGIONAL PLANNING AND COORDINATING COMMISSION
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Regional Planning and Coordinating Commission of Greene County (the Commission), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the Ohio Revised Code Section 713.21. The Commission is directed by a twenty-four member Board. The Board consists of representatives from participating political subdivisions, three county commissioners, and appointed citizens. The Commission prepares studies, maps, plans recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, services, and other aspects which affect the development and welfare of the region. The participating subdivisions are:

City of Beavercreek	City of Bellbrook	City of Fairborn
City of Xenia	Village of Cedarville	Village of Clifton
Village of Jamestown	Village of Spring Valley	Village of Yellow Springs
Bath Township	Beavercreek Township	Caesarscreek Township
Cedarville Township	Jefferson Township	Miami Township
New Jasper Township	Ross Township	Silvercreek Township
Spring Valley Township	Sugarcreek Township	Xenia Township
Greene County		

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 Greene 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.

D. Fund Accounting

The Commission uses fund accounting to segregate cash and investments that are restricted as to use. The Commission classifies its fund into the following type:

**REGIONAL PLANNING AND COORDINATING COMMISSION
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. General Fund

The General Fund is the general operating fund and is used to account for all financial resources.

E. Budgetary Process

The Commission files an annual budget with the Greene County Auditor.

1. Appropriations

The Board annually approves appropriations and subsequent amendments. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control. Appropriation may not exceed estimated resources. The appropriation measure is filed with the Greene County Auditor and is used as a limit on the Commission's expenditure authority. 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 2002 and 2001 budgetary activity appears in Note 2.

F. 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.

G. 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, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$273,984</u>	<u>\$276,398</u>	<u>\$2,414</u>

**REGIONAL PLANNING AND COORDINATING COMMISSION
GREENE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001
(Continued)**

2. BUDGETARY ACTIVITY (Continued)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$301,212	\$285,420	\$15,792

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$267,870	\$262,002	(\$5,868)

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$300,427	\$280,736	\$19,691

3. SUBDIVISION ASSESSMENT

The Commission receives revenue from assessments levied upon member subdivisions. The assessments are based upon per capita data of the last census (2000). During 2001, the assessment was 0.1732 cents per capita for minor civil divisions and 1.2126 cents per capita for the County. During 2002, the assessment was .1718 cents per capita for minor civil divisions and 1.203 cents per capita for the County.

4. 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 2002 and 2001, PERS members contributed 8.5% of their gross salaries. The Commission contributed an amount equal to 13.55 % of participants' gross salaries. The Commission has paid all contributions required through December 31, 2002.

5. RISK MANAGEMENT

Commercial Insurance

The Commission has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

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**Auditor of State
Betty Montgomery**

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

Regional Planning and Coordinating Commission
Greene County
651 Dayton- Xenia Road
Xenia, Ohio 45385

To the Board of Commissioners:

We have audited the financial statements of the Regional Planning and Coordinating Commission of Greene County (the Commission) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated May 15, 2003. 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*. However, we noted an immaterial instance of noncompliance that we have reported to management of the Commission in a separate letter dated May 15, 2003.

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.

Regional Planning and Coordinating Commission
Greene County
Independent Accountants' Report 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

May 15, 2003



**Auditor of State
Betty Montgomery**

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REGIONAL PLANNING AND COORDINATING COMMISSION

GREENE 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
JUNE 17, 2003**