

**COSHOCTON COUNTY
REGIONAL PLANNING COMMISSION**

ANNUAL REPORT

FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002

*Wolfe, Wilson, & Phillips, Inc.
37 South Seventh Street
Zanesville, Ohio 43701*



**Auditor of State
Betty Montgomery**

Board Members
Coshocton County Regional Planning Commission
Coshocton, Ohio

We have reviewed the Independent Auditor's Report of the Coshocton County Regional Planning Commission prepared by Wolfe, Wilson, & Phillips, Inc., for the audit period January 1, 2002 through December 31, 2003. 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 Coshocton County Regional Planning Commission is responsible for compliance with these laws and regulations.

Betty Montgomery

BETTY MONTGOMERY
Auditor of State

June 17, 2004

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**WOLFE, WILSON, & PHILLIPS, INC.
37 SOUTH SEVENTH STREET
ZANESVILLE, OHIO 43701**

INDEPENDENT AUDITORS' REPORT

Board Members
Coshocton County Regional Planning Commission
Coshocton, Ohio

We have audited the accompanying financial statements of the Coshocton County Regional Planning Commission as of and for the years ended December 31, 2003 and 2002. 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 accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balance of the Coshocton County Regional Planning Commission as of December 31, 2003 and 2002, 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 a report dated May 26, 2004, on our consideration of the Coshocton County Regional Planning Commission's internal control structure 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 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.

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
May 25, 2004

**REGIONAL PLANNING COMMISSION
COSHOCOTON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002**

	<u>2003</u>	<u>2002</u>
RECEIPTS		
Intergovernmental receipts	\$ 22,000	\$ 15,000
Subdivision fees	1,558	980
Miscellaneous receipts	<u>276</u>	<u>405</u>
TOTAL RECEIPTS	23,834	16,385
DISBURSEMENTS		
Payroll and fringes	22,575	22,367
Supplies	775	239
Contract services	547	1,626
Travel	1,181	1,418
Miscellaneous	<u>4,752</u>	<u>5,881</u>
TOTAL DISBURSEMENTS	<u>29,830</u>	<u>31,531</u>
Total receipts (Under) disbursements	(5,996)	(15,146)
FUND CASH BALANCE – January 1	<u>11,157</u>	<u>26,303</u>
FUND CASH BALANCE – December 31	<u>\$ 5,161</u>	<u>\$ 11,157</u>

See notes to financial statements

**COSHOCTON COUNTY REGIONAL PLANNING COMMISSION
COSHOCTON COUNTY
NOTES TO FINANCIAL STATEMENTS**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The Regional Planning Commission of Coshocton County, (the Commission) makes studies, maps, plans, and other reports of the region (Coshocton County) showing the Commission's recommendations for systems of transportation, highways, parks, and recreational facilities, water supplies, sewerage disposal, garbage disposal, civil centers, and other public improvements which affect the development of the region as a whole, or more than one political subdivision within the region. The Planning Commission consists of the following members:

1. The three members of the Board of County Commissioners of Coshocton County and the County Engineer.
2. One member each from the City of Coshocton and Villages of Warsaw, and West Lafayette. One member from the Townships of Adams, Millcreek, Lafayette, New Castle, and Tiverton.
3. Four citizen members appointed at large by the County Commissioners.
4. The County Extension Agent and a Association of Trustees and Clerks member.

The Commissions day to day operations are run by a Director and an Administrator/Secretary.

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 cash 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 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

The Coshocton County Treasurer is the fiscal agent of the Regional Planning Commission. 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.

**COSHOCTON COUNTY REGIONAL PLANNING COMMISSION
COSHOCTON COUNTY
NOTES TO FINANCIAL STATEMENTS**

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 Commission must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Appropriations lapse at year end.

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus 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 commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2003 and 2002 budgetary activity appears in Note 3.

E. Property, Plant and Equipment

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

G. Unpaid Vacation and Sick Leave

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

**COSHOCTON COUNTY REGIONAL PLANNING COMMISSION
COSHOCTON COUNTY
NOTES TO FINANCIAL STATEMENTS**

2. Equity in Pooled Cash and Investments

The Commission is a part of a pool of funds used by all departments of Coshocton County. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was as follows:

	2003	2002
Demand Deposits	\$ 5,161	\$ 11,157

3. Budgetary Activity

Budgetary activity for the years ended December 31, 2003 and 2002 was as follows:

2003 Budgeted vs. Actual Receipts

	Budgeted Receipts	Actual Receipts	Variance
2003	\$25,925	\$23,834	\$(2,091)

2003 Budgeted vs. Actual Budgetary Basis Expenditures

	Appropriation Authority	Budgetary Expenditures	Variance
2003	\$36,000	\$29,830	\$ 6,170

2002 Budgeted vs. Actual Receipts

	Budgeted Receipts	Actual Receipts	Variance
2002	\$30,500	\$16,385	\$(14,115)

2002 Budgeted vs. Actual Budgetary Basis Expenditures

	Appropriation Authority	Budgetary Expenditures	Variance
2002	\$53,414	\$31,531	\$21,883

**COSHOCTON COUNTY REGIONAL PLANNING COMMISSION
COSHOCTON COUNTY
NOTES TO FINANCIAL STATEMENTS**

4. Retirement Systems

The Commission's full-time 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. PERS members contributed 8.5% of their gross salaries. Coshocton County contributed an amount equal to 13.55% of participants' gross salaries. All required contributions have been paid through December 31, 2003.

5. Risk Management

The Commission is insured through the County, which is a member of CORSA, a risk sharing pool. The Pool assumes the risk of loss up to the limits of the Commissioner's policy. The Pool may assess supplemental premiums. The following risks are covered by the Pool:

- General liability and casualty
- Public official's liability
- Vehicle

The County also provides health insurance and dental and life insurance to full-time employees through self insurance.

**WOLFE, WILSON, & PHILLIPS, INC.
37 SOUTH SEVENTH STREET
ZANESVILLE, OHIO 43701**

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board Members
Coshocton County Regional Planning Commission
Coshocton, Ohio 43812

We have audited the financial statements of Coshocton County Regional Planning Commission as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated May 25, 2004. 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 Coshocton County Regional Planning Commission's combined 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 Coshocton County 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 combined 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.

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This report is intended for the information of the Board Members, Management and the Auditor of State and is not intended to be and should not be used by anyone other than these specified parties.

Wolfe, Wilson, & Phillips, Inc.

Zanesville, Ohio

May 25, 2004



**Auditor of State
Betty Montgomery**

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COSHOCTON COUNTY REGIONAL PLANNING COMMISSION

COSHOCTON 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 29, 2004**