



**CRAWFORD REGIONAL PLANNING COMMISSION
CRAWFORD COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 1999 - 1998



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CRAWFORD REGIONAL PLANNING COMMISSION
CRAWFORD COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Crawford Regional Planning Commission
Crawford County
117 East Mansfield Street
Bucyrus, Ohio 44820

To the Regional Planning Commission:

We have audited the accompanying financial statements of the Crawford Regional Planning Commission, Crawford County, Ohio, (the Commission) as of and for the years ended December 31, 1999 and December 31, 1998. 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 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 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 cash balances of the Commission as of December 31, 1999 and December 31, 1998, 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 1, 2000 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.

This report is intended solely for the information and use of the management, the Commission 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

May 1, 2000

**CRAWFORD REGIONAL PLANNING COMMISSION
CRAWFORD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGE IN CASH BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1999**

Cash Receipts:	
Fees Charged to Subdivisions	<u>\$16,688</u>
Cash Disbursements:	
Supplies	62
Contractual Services	<u>15,351</u>
Total Cash Disbursements	<u>15,413</u>
Total Cash Receipts Over Cash Disbursements	1,275
Cash Balance, January 1	<u>5,504</u>
Cash Balance, December 31	<u><u>\$6,779</u></u>

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

**CRAWFORD REGIONAL PLANNING COMMISSION
CRAWFORD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGE IN CASH BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1998**

Cash Receipts:	
Fees Charged to Subdivisions	<u>\$17,842</u>
Cash Disbursements:	
Supplies	235
Contractual Services	<u>13,906</u>
Total Cash Disbursements	<u>14,141</u>
Total Cash Receipts Over Cash Disbursements	3,701
Cash Balance, January 1	<u>1,803</u>
Cash Balance, December 31	<u><u>\$5,504</u></u>

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

**CRAWFORD REGIONAL PLANNING COMMISSION
CRAWFORD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Crawford Regional Planning Commission, Crawford County, Ohio, (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 19 member Board. The Board consists of representatives from participating political subdivisions and the county commissioners. The Commission formulates and reviews plans affecting long and short term social, economic, and governmental development within the region. The participating subdivisions are:

Auburn Twp.	Jackson Twp.	Sandusky Twp.
Bucyrus Twp.	Jefferson Twp.	Tod Twp.
Chatfield Twp.	Liberty Twp.	Texas Twp.
Cranberry Twp.	Lykens Twp.	Whetstone Twp.
City of Galion	Polk Twp.	New Washington
Village of Crestline	City of Bucyrus	

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.

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 Commission's cash is held and invested by the Crawford County Treasurer, who is the custodian for Commission 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. Budgetary Process

The Commission makes appropriations for its expenses for each year at the regular meeting held in January of each year. Appropriations may be modified or supplemented from time to time during the year, but shall at no time exceed the total amount received or due from cooperating governments, public agencies or other sources.

A summary of 1999 and 1998 budgetary activity appears in Note 2.

**CRAWFORD REGIONAL PLANNING COMMISSION
CRAWFORD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

2. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999 and December 31, 1998 follows:

1999 Budgeted vs. Actual Receipts

	Budgeted Receipts	Actual Receipts	Variance
	\$17,500	\$16,688	(\$812)

1999 Budgeted vs. Actual Budgetary Basis Expenditures

	Appropriation Authority	Budgetary Expenditures	Variance
	\$17,500	\$15,413	\$2,087

1998 Budgeted vs. Actual Receipts

	Budgeted Receipts	Actual Receipts	Variance
	\$14,900	\$17,842	\$2,942

1998 Budgeted vs. Actual Budgetary Basis Expenditures

	Appropriation Authority	Budgetary Expenditures	Variance
	\$16,700	\$14,141	\$2,559

3. SUBDIVISION FEES

On April 22, 1998, the Commission amended the Terms of Cooperation, Financial Provisions, to include a sixteen cent charge per resident for the cities, villages, and townships based upon the most recent 1990 Census Bureau data and to include a \$10,000 contribution from Crawford County.



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

Crawford Regional Planning Commission
Crawford County
117 East Mansfield Street
Bucyrus, Ohio 44820

To the Commission:

We have audited the financial statements of the Crawford Regional Planning Commission, Crawford County, Ohio, (the Commission) as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated May 1, 2000. 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.

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 a 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 May 1, 2000.

This report is intended for the information and use of management and the Commission, 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 flourish at the end.

JIM PETRO
Auditor of State

May 1, 2000



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REGIONAL PLANNING COMMISSION

CRAWFORD 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
MAY 23, 2000**