



**Auditor of State
Betty Montgomery**

**CARROLL REGIONAL PLANNING COMMISSION
CARROLL COUNTY**

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Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS

Carroll Regional Planning Commission
Carroll County
119 Public Square
Carrollton, Ohio 44615

To the Board of Commissioners:

We have audited the accompanying financial statements of Carroll Regional Planning Commission, Carroll County, Ohio, (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 balances and reserves 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 March 4, 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.

Carroll Regional Planning Commission
Carroll County
Report of Independent Accountants
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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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

March 4, 2003

**CARROLL REGIONAL PLANNING COMMISSION
CARROLL COUNTY**

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

Cash Receipts:	
Intergovernmental Receipts	\$16,740
Charges for Service	1,122
Other Receipts	997
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Total Cash Receipts	18,859
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Cash Disbursements:	
Salaries	13,635
Supplies	460
Equipment	97
Travel	515
Public Employee's Retirement	1,835
Worker's Compensation	53
Other	727
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Total Disbursements	17,322
	<hr/>
Total Receipts Over/(Under) Disbursements	1,537
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Fund Cash Balances, January 1	11,511
	<hr/>
Fund Cash Balances, December 31	<u>13,048</u>
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Reserve for Encumbrances, December 31	<u>7,734</u>

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

**CARROLL REGIONAL PLANNING COMMISSION
CARROLL COUNTY**

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

Cash Receipts:	
Intergovernmental Receipts	\$18,000
Charges for Service	1,104
Other Receipts	1,431
	<hr/>
Total Cash Receipts	20,535
	<hr/>
Cash Disbursements:	
Salaries	13,229
Supplies	401
Contracts - Services	1,512
Travel	652
Public Employee's Retirement	1,593
Worker's Compensation	240
Other	701
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Total Disbursements	18,328
	<hr/>
Total Receipts Over/(Under) Disbursements	2,207
	<hr/>
Fund Cash Balances, January 1	9,304
	<hr/>
Fund Cash Balances, December 31	<u><u>\$11,511</u></u>
	<hr/>
Reserve for Encumbrances, December 31	<u><u>\$1,404</u></u>

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

**CARROLL REGIONAL PLANNING COMMISSION
CARROLL COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Carroll Regional Planning Commission, Carroll 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 eight citizen and municipal members elected or appointed by the Board of County Commissioners or the members of the Carroll Regional Planning Commission. The Commission has the power and duty to make plans and maps of the Region showing the Commission's recommendations for system or transportation, highways, park and recreational facilities, water supply, sewage disposal, garbage disposal, civic centers and other public improvements which affect the development of the Region as a whole and which does not begin and terminate the boundaries of any single municipal corporation. The participating subdivisions are:

Village of Carrollton	Village of Dellroy	Village of Leesville
Village of Malvern	Village of Minerva	Village of Sherrodsville
Augusta Township	Brown Township	Center Township
East Township	Fox Township	Harrison Township
Lee Township	Loudon Township	Monroe Township
Orange Township	Perry Township	Rose Township
Union Township	Washington 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 Commission's cash is held by the Carroll County Treasurer, who 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.

**CARROLL REGIONAL PLANNING COMMISSION
CARROLL COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

D. Fund Accounting

1. General Fund

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

E. Budgetary Process

The Commission budgets each fund annually.

1. Appropriations

The Commission annually approves appropriations and subsequent amendments. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund 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 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:

Budgeted vs. Actual Receipts			
Year	Budgeted Receipts	Actual Receipts	Variance
2002	\$18,800	\$18,859	\$59
2001	19,000	20,535	1,535
Total	\$37,800	\$39,394	\$1,594

**CARROLL REGIONAL PLANNING COMMISSION
CARROLL COUNTY**

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

2. BUDGETARY ACTIVITY - (Continued)

Budgeted vs. Actual Budgetary Basis Expenditures			
Year	Appropriation Authority	Budgetary Expenditures	Variance
2002	\$25,349	\$25,056	\$293
2001	25,650	19,732	5,918
Total	\$50,999	\$44,788	\$6,211

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 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 during 2002 and 2001. The Commission has paid all contributions required through December 31, 2002.

4. RISK MANAGEMENT

The Commission is included in Carroll County's commercial insurance policies for the following risks:

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

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Auditor of State Betty Montgomery

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

Carroll Regional Planning Commission
Carroll County
119 Public Square
Carrollton, Ohio 44615

To the Board of Commissioners:

We have audited the financial statements of Carroll Regional Planning Commission, Carroll County, Ohio, (the Commission) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated March 4, 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*.

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.

Carroll Regional Planning Commission
Carroll County
Report of Independent Accountants on Compliance and on Internal Control Required
by *Government Auditing Standards*
Page 2

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

March 4, 2003



**Auditor of State
Betty Montgomery**

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CARROLL REGIONAL PLANNING COMMISSION

CARROLL 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 8, 2003**