



**Auditor of State**  
**Betty Montgomery**



**TUSCARAWAS REGIONAL PLANNING COMMISSION  
TUSCARAWAS COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Tuscarawas Regional Planning Commission  
Tuscarawas County  
125 East High Avenue  
New Philadelphia, Ohio 44663

To the Board of Commissioners:

We have audited the accompanying financial statements of Tuscarawas Regional Planning Commission, Tuscarawas 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 audits.

We conducted our audits 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 audits 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 audits 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 21, 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 audits.

Tuscarawas Regional Planning Commission  
Tuscarawas County  
Independent Accountants' Report  
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This report is intended solely for the information and use of 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

March 21, 2003

**TUSCARAWAS REGIONAL PLANNING COMMISSION  
TUSCARAWAS COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
GENERAL FUND  
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001**

	<b>2002</b>	<b>2001</b>
<b>Cash Receipts:</b>		
Fees Charged to Subdivisions	\$98,090	\$78,087
Other	10,875	10,399
Total Cash Receipts	108,965	88,486
<b>Cast Disbursements:</b>		
Current:		
Salaries	62,673	55,640
Supplies	2,096	1,877
Contracts - Repair	45	29
Contracts - Services	2,190	3,593
Travel	1,390	760
Public Employee's Retirement	8,492	7,445
Worker's Compensation	383	1,190
Insurance	16,360	8,989
Medicare	909	807
Other	649	85
Equipment	640	3,705
Total Disbursements	95,827	84,120
Total Receipts Over Disbursements	13,138	4,366
Fund Cash Balances, January 1	25,002	20,636
<b>Fund Cash Balances, December 31</b>	<b>\$38,140</b>	<b>\$25,002</b>
Reserves for Encumbrances, December 31	\$1,686	\$1,402

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

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**TUSCARAWAS REGIONAL PLANNING COMMISSION  
TUSCARAWAS COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Tuscarawas Regional Planning Commission, Tuscarawas 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 69 member Board. The Board consists of representatives from participating political subdivisions, the county engineer, the county sanitary engineer, the county board of health commission and sanitarian, 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:

City of New Philadelphia	Village of Stone Creek	Oxford Township
City of Dover	Village of Strasburg	Perry Township
City of Uhrichsville	Village of Sugarcreek	Rush Township
Village of Baltic	Village of Tuscarawas	Salem Township
Village of Barnhill	Village of Zoar	Sandy Township
Village of Bolivar	Auburn Township	Sugarcreek Township
Village of Dennison	Bucks Township	Union Township
Village of Gnadenuhnten	Clay Township	Warren Township
Village of Midvale	Dover Township	Warwick Township
Village of Mineral City	Fairfield Township	Washington Township
Village of Newcomerstown	Franklin Township	Wayne Township
Village of Parral	Goshen Township	York Township
Village of Roswell	Jefferson Township	
	Lawrence Township	
	Mill 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.

**TUSCARAWAS REGIONAL PLANNING COMMISSION  
TUSCARAWAS COUNTY**

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

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

**C. Cash**

As required by Ohio Revised Code, the Tuscarawas 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 as General Fund which is the general operating fund. It is used to account for all financial resources of the Commission.

**E. Budgetary Process**

As required by established Bylaws, the Commission shall, at its first regular meeting, make appropriations for its expenses for the year, which appropriation 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 municipalities, county governments, public agencies, or from other sources.

**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. 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 disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**G. Unpaid Vacation and Sick Leave**

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

**TUSCARAWAS REGIONAL PLANNING COMMISSION  
TUSCARAWAS COUNTY**

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

**2. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$105,028	\$108,965	\$3,937

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$106,430	\$97,513	\$8,917

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$86,820	\$88,486	\$1,666

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$92,982	\$85,522	\$7,460

**3. RETIREMENT SYSTEM**

The Commission's employees belong to the Ohio Public Employees Retirement System (OPERS) of Ohio. OPERS 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, OPERS members contributed 8.5% of their gross salaries. The Commission contributed an amount equal to 13.55% for 2002 and 2001 of participants' gross salaries. The Commission has paid all contributions required through December 31, 2002.

**TUSCARAWAS REGIONAL PLANNING COMMISSION  
TUSCARAWAS COUNTY**

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

**4. RISK MANAGEMENT**

**Commercial Insurance**

The Commission is insured through Tuscarawas County. Tuscarawas County has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Public officials' liability

Tuscarawas County also provides health insurance and vision coverage to full-time employees through a self-insurance plan.



## **Auditor of State Betty Montgomery**

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

Tuscarawas Regional Planning Commission  
Tuscarawas County  
125 East High Avenue  
New Philadelphia, Ohio 44663

To the Board of Commissioners:

We have audited the financial statements of the Tuscarawas Regional Planning Commission (the Commission) as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated March 21, 2003. We conducted our audits 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 audits 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 audits, 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 other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Commission in a separate letter dated March 21, 2003.

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

This report is intended solely for the information and use of 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 21, 2003

**TUSCARAWAS REGIONAL PLANNING COMMISSION  
TUSCARAWAS COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2002 AND 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2000-61279-001	<p>Director's Salary not approved by Commissioners.</p> <p>No written agreement authorizing shared use of an employee.</p> <p>Appropriations were not approved by the Commission at their first regular meeting.</p> <p>Fees from subdivisions were waived by the President of the Board of Commissioners and not approved by 2/3 majority Commission.</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>Corrected. Now approved by Commissioners.</p> <p>Corrected. No longer have shared employee.</p> <p>Corrected. Appropriations were approved at the first meeting.</p> <p>Corrected. Fees are no longer waived by the Commission.</p>







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Betty Montgomery**

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**TUSCARAWAS REGIONAL PLANNING COMMISSION**

**TUSCARAWAS 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  
APRIL 15, 2003**