



**Auditor of State
Betty Montgomery**

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Regional Planning Commission
Delaware County
109 North Sandusky Street
Delaware, Ohio 43015

To the Board of Commissioners:

We have audited the accompanying financial statements of the Regional Planning Commission, Delaware County, Ohio, (the Commission) as of and for the years ended December 31, 2003, and December 31, 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 fund cash balances and reserves for encumbrances of the Regional Planning Commission, Delaware, Ohio, as of December 31, 2003, and December 31, 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 our report dated June 16, 2004, 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.

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

June 16, 2004

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - GENERAL AND AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>General</u>	<u>Agency</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Development Fees	\$279,536	\$13,750	\$293,286
Fees Charged to Subdivisions	146,731	0	146,731
Contractual Services	60,190	0	60,190
Other Receipts	9,224	0	9,224
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	495,681	13,750	509,431
Cash Disbursements:			
Current:			
Salaries	393,662	0	393,662
Supplies	29,550	0	29,550
Contracts - Repair	1,534	0	1,534
Contracts - Services	36,677	0	36,677
Travel	1,856	0	1,856
Public Employee's Retirement	55,718	0	55,718
Workers Compensation	420	0	420
Other	215,877	0	215,877
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	735,294	0	735,294
Total Receipts Over/(Under) Disbursements	<hr/> (239,613) <hr/>	<hr/> 13,750 <hr/>	<hr/> (225,863) <hr/>
Fund Cash Balances, January 1	381,411	15,875	397,286
Fund Cash Balances, December 31	<hr/> \$141,798 <hr/>	<hr/> \$29,625 <hr/>	<hr/> \$171,423 <hr/>
Reserve for Encumbrances, December 31, 2003	<hr/> <u>\$2,257</u> <hr/>	<hr/> <u>\$0</u> <hr/>	<hr/> <u>\$2,257</u> <hr/>

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

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

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

	<u>General</u>	<u>Agency</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:			
Development Fees	\$210,285	\$15,825	\$226,110
Fees Charged to Subdivisions	139,603	0	139,603
Contractual Services	34,515	0	34,515
Other Receipts	7,015	0	7,015
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	391,418	15,825	407,243
Cash Disbursements:			
Current:			
Salaries	363,632	0	363,632
Supplies	10,548	0	10,548
Equipment	10,401	0	10,401
Contracts - Repair	489	0	489
Contracts - Services	80,977	0	80,977
Travel	5,335	0	5,335
Public Employee's Retirement	42,520	0	42,520
Workers Compensation	373	0	373
Other	17,899	0	17,899
	<hr/>	<hr/>	<hr/>
Total Cash Disbursements	532,174	0	532,174
Total Receipts Over/(Under) Disbursements	(140,756)	15,825	(124,931)
Fund Cash Balances, January 1	522,167	50	522,217
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	\$381,411	\$15,875	\$397,286
	<hr/>	<hr/>	<hr/>
Reserve for Encumbrances, December 31, 2002	\$8,183	\$0	\$8,183
	<hr/>	<hr/>	<hr/>

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

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Regional Planning Commission, Delaware 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 five-member Executive Board. The Board consists of representative's from participating political subdivisions, the county commissioners, and appointed citizens. The Commission formulates and reviews plans affecting long and short term social, economic, and governmental development within the region. There are 29 participating subdivisions which include 18 Townships, 8 Villages, and 3 Cities.

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

As required by the Ohio Revised Code, the Commission's cash is held and invested by the Delaware 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.

D. Fund Accounting

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

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Fiduciary Fund (Agency)

This fund is used to account for resources for which the Commission is acting in an agency capacity.

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The Commission budgets the general fund annually.

1. Appropriations

The Board annually approves appropriation measures and subsequent amendments. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the 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 2003 and 2002 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. Accumulated 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.

2. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2003 and December 31, 2002 follows:

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$472,830	\$495,681	\$22,851

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

2. BUDGETARY ACTIVITY (Continued)

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$769,759	\$737,551	\$32,208

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$530,699	\$391,418	(\$139,281)

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$864,310	\$540,357	\$323,953

3. RETIREMENT SYSTEM

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.

Contributions rates are also prescribed by the Ohio revised Code. For 2003 and 2002, PERS members contributed 8.5% of their gross salaries. The Commission contributed an amount equal to 13.55% of participants' gross salaries for 2003 and 2002. The Commission has paid all contributions required through December 31, 2003.

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

4. RISK MANAGEMENT

Commercial Insurance

The Commission has obtained commercial insurance for the following risks:

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

The Commission also provides life and health insurance and dental and vision coverage to full-time employees through a private carrier.



**Auditor of State
Betty Montgomery**

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

Regional Planning Commission
Delaware County
109 North Sandusky Street
Delaware, Ohio 43015

To the Board of Commissioners:

We have audited the accompanying financial statements of the Regional Planning Commission, Delaware County, Ohio, (the Commission) as of and for the years ended December 31, 2003, and December 31, 2002, and have issued our report thereon dated June 16, 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 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.

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Regional Planning Commission
Delaware 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 management, the audit committee, and the Board of Commissioner, 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

June 16, 2004



**Auditor of State
Betty Montgomery**

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DELAWARE COUNTY REGIONAL PLANNING COMMISSION

DELAWARE 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
SEPTEMBER 7, 2004**