

Coshocton County Regional Planning Commission

Coshocton County, Ohio

Regular Audit

January 1, 2006 through December 31, 2007

Years Audited Under GAGAS: 2007 and 2006

**BALESTRA, HARR & SCHERER, CPAS, INC.**

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# Mary Taylor, CPA

Auditor of State

Board Members  
Coshocton County Regional Planning Commission  
23194 CR 621  
Coshocton, Ohio 43812

We have reviewed the *Independent Auditor's Report* of the Coshocton County Regional Planning Commission, Coshocton County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2006 through December 31, 2007. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditor's Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditor's Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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.

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

July 29, 2008

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**Coshocton County Regional Planning Commission**  
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*For the Years Ended December 31, 2007 and 2006*

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**Independent Auditor's Report**

Board of Directors  
Coshocton County Regional Planning Commission  
349 ½ Main Street  
Coshocton, Ohio 43812

To the Board of Directors:

We have audited the accompanying financial statements of the Coshocton County Regional Planning Commission (the Commission), as of December 31, 2007 and 2006. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on the 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 the Comptroller General of the United States' *Government Auditing Standards*. 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 described more fully in Note 1, the Commission has prepared these financial statements using the cash basis of accounting. This basis differs from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

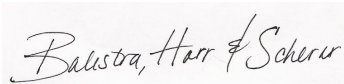
In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2007 and 2006, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Commission as of December 31, 2007 and 2006, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances of the Commission, as of the December 31, 2007 and 2006, and its cash receipts, cash disbursements, and reserved for encumbrances for the years then ended on the accounting basis Note 1 describes.

Coshocton County Regional Planning Commission  
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The Commission has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2008 on our consideration of the Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Balestra, Harr & Scherer, CPAs, Inc.

June 13, 2008



**Coshocton County Regional Planning Commission**  
*Statements of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances*  
*For the Years Ended December 31, 2007 and 2006*

	2007	2006
Cash Receipts		
Intergovernmental Receipts	\$45,000	\$10,000
Charges for Services	8,851	11,993
Miscellaneous Receipts	3	0
Total Cash Receipts	53,854	21,993
 Cash Disbursements		
Salaries	21,661	3,157
Employee Fringe Benefits	2,940	505
Supplies	408	1,547
Contract Services	2,431	1,309
Miscellaneous	7,519	5,181
Total Cash Disbursements	34,959	11,699
 Total Cash Receipts Over Total Cash Disbursements	18,895	10,294
 Fund Cash Balance - January 1	31,619	21,325
 Fund Cash Balance - December 31	\$50,514	\$31,619
 Reserved for Encumbrances	\$4,792	\$17,279

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

**Coshocton County Regional Planning Commission**

*Notes to the Financial Statements*

*For the Years Ended December 31, 2007 and 2006*

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**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, sewage 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, with optional alternative, from each of the townships and villages with paid dues. These members and alternatives are appointed by the governing body of the township or village.
3. Four citizen members appointed at large by the County Commissioners.
4. The County Extension Agent and a member of the Association of Township Trustees and Clerks.

The Commission's day to day operations are under the direction of the Coshocton County Commissioners. This office reviews proposed new parcels to assure that they conform to the rules and regulations of the Commission.

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 cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. 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 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.

**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.

**Coshocton County Regional Planning Commission**

*Notes to the Financial Statements*

*For the Years Ended December 31, 2007 and 2006*

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**1 Summary of Significant Accounting Policies (Continued)**

D Budgetary Process (Continued)

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 2007 and 2006 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.

F Accumulated Leave

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

**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:

	<u>2007</u>	<u>2006</u>
Demand Deposits	\$50,514	\$31,619

**3 Budgetary Activity**

Budgetary activity for the years ended December 31, 2007 and 2006 was as follows:

<u>2007 Budgeted vs. Actual Receipts</u>		
Budgeted Receipts	Actual Receipts	Variance
<u>\$59,800</u>	<u>\$53,854</u>	<u>(\$5,946)</u>

<u>2007 Budgeted vs. Actual Budgetary Basis Expenditures</u>		
Appropriation Authority	Budgetary Expenditures	Variance
<u>\$77,079</u>	<u>\$39,751</u>	<u>\$37,328</u>

**Coshocton County Regional Planning Commission**

*Notes to the Financial Statements*

*For the Years Ended December 31, 2007 and 2006*

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**3 Budgetary Activity (Continued)**

2006 Budgeted vs. Actual Receipts		
Budgeted	Actual	
Receipts	Receipts	Variance
\$21,000	\$21,993	\$993

2006 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation	Budgetary	
Authority	Expenditures	Variance
\$35,907	\$28,978	\$6,929

**4 Retirement Systems**

The Commission's employee belongs to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement 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 2007, OPERS members contributed 9.5% of their gross salaries. Coshocton County contributed an amount equal to 13.85% of participants' gross salaries. For 2006, OPERS members contributed 9.0% of their gross salaries. Coshocton County contributed an amount equal to 13.70%. All required contributions have been paid through December 31, 2007.

**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:

1. General liability
2. Public officials' liability
3. Vehicle

There have been no significant reductions in coverage from the prior year. Settled claims have not exceeded coverage in any of the past three years.

The Commission is exposed to various risks of property and casualty losses, and injuries to employees.

The Commission insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Commission is insured for employee health through the Coshocton County Commissioners. The County's Self-Insurance Fund pays covered claims to service providers, and recovers these costs from charges to other fund based on an actuarially determined cost per employee.

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## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
Coshocton County Regional Planning Commission  
349 ½ Main Street  
Coshocton, Ohio 43812

We have audited the financial statements of the Coshocton County Regional Planning Commission (The Commission), as of and for the years ended December 31, 2007 and 2006, and have issued our report thereon dated June 13, 2008, wherein we noted the Commission prepares its financial statements using the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. 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.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Commission's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Commission's financial statements that is more than inconsequential will not be prevented or detected by the Commission's internal control.

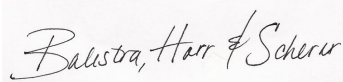
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Commission's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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 grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, Board of Directors, and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties.



Balestra, Harr & Scherer CPAs, Inc.  
June 13, 2008



**Mary Taylor, CPA**  
Auditor of State

**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  
AUGUST 12, 2008**