



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 Board of Commissioners:

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, 2001, and December 31, 2000. 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 cash balances of the Commission as of December 31, 2001, and December 31, 2000, 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 April 1, 2002, 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.

This report is intended solely for the information and use of the Executive 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.

JIM PETRO
Auditor of State

April 1, 2002

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**CRAWFORD REGIONAL PLANNING COMMISSION
CRAWFORD COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND
CHANGES IN CASH BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2001**

Cash Receipts:	
Fees Charged to Subdivisions	\$14,947
Grants	25,000
Other Receipts	891
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Total Cash Receipts	40,838
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Cash Disbursements:	
Salaries	27,765
Supplies	262
Equipment	430
Health Insurance	4,401
Contracts - Services	13,298
Medicare	387
Travel	463
Public Employee's Retirement	4,181
Worker's Compensation	119
Other	1,591
	<hr/>
Total Cash Disbursements	52,897
	<hr/>
Total Cash Receipts (Under) Cash Disbursements	(12,059)
Cash Balance, January 1, 2001	28,354
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Cash Balance, December 31, 2001	\$16,295
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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
CHANGES IN CASH BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2000**

Cash Receipts:	
Fees Charged to Subdivision	\$20,340
Grants	25,000
	<hr/>
Total Cash Receipts	45,340
	<hr/>
Cash Disbursements:	
Salaries	15,484
Supplies	165
Equipment	3,808
Health Insurance	2,501
Contracts - Services	123
Medicare	216
Travel	253
Public Employee's Retirement	602
Other	613
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Total Cash Disbursements	23,765
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Total Cash Receipts Over Cash Disbursements	21,575
Cash Balance, January 1, 2000	6,779
	<hr/>
Cash Balance, December 31, 2000	28,354
	<hr/> <hr/>

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, 2001 – 2000**

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 31 member Board. The Board consists of representatives 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. The participating subdivisions are:

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

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 Crawford 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. Budgetary Process

The Commission budgets annually.

The Commission makes appropriations for its expenses 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 2001 and 2000 budgetary activity appears in Note 2.

**CRAWFORD REGIONAL PLANNING COMMISSION
CRAWFORD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 – 2000
(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.

F. 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, 2001, and December 31, 2000 follows:

2001 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$42,600	\$40,838	(\$1,762)

2001 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$53,377	\$52,897	\$ 480

2000 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
\$44,000	\$45,340	\$1,340

2000 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
\$44,062	\$23,765	\$20,297

**CRAWFORD REGIONAL PLANNING COMMISSION
CRAWFORD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 – 2000
(Continued)**

3. RETIREMENT SYSTEM

The Commission's employee belongs 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 2001 and 2000, PERS members contributed 8.5% of their gross salaries. The Commission contributed an amount equal to 13.55% of participants' gross salaries through June 30, 2000. PERS temporarily reduced employer contributions to 8.13% effective July 1, 2000 through December 31, 2000. The Commission has paid all contributions required through December 31, 2001.

4. RISK MANAGEMENT

Commercial Insurance

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

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

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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 Board of Commissioners:

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, 2001, and December 31, 2000, and have issued our report thereon dated April 1, 2002. 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.

Crawford Regional Planning Commission
Crawford 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 Executive 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.

JIM PETRO
Auditor of State

April 1, 2002



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CRAWFORD REGIONAL PLANING 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 9, 2002**