



**PERRYSBURG TOWNSHIP  
WOOD COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999-1998**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**PERRYSBURG TOWNSHIP  
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**STATE OF OHIO**  
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## **REPORT OF INDEPENDENT ACCOUNTANTS**

Perrysburg Township  
Wood County  
26609 Lime City Road  
Perrysburg, Ohio 43551-4299

To the Board of Trustees:

We have audited the accompanying financial statements of Perrysburg Township, Wood County, Ohio, (the Township) as of and for the years ended December 31, 1999 and 1998. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards 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 provide a reasonable basis for our opinion.

As discussed in Note 1, the Township 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 combined fund cash balances and reserves for encumbrances of the Township as of December 31, 1999 and 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

As described in Notes 7 and 8 to the financial statements, the Township is due \$10 million from the Rossford Transportation Improvement District and the Rossford Arena Amphitheater Authority. There is uncertainty regarding the collectibility of these loans.

As more fully discussed in Note 9, the Township has changed the classification of an expendable trust fund to a special revenue fund.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 30, 2000 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of management, the Board of Trustees, 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, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

August 30, 2000

**PERRYSBURG TOWNSHIP  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$446,997	\$1,691,010	\$2,138,007
Intergovernmental	1,395,221	201,699	1,596,920
Special Assessments		49,527	49,527
Charges for Services		134,021	134,021
Licenses, Permits, and Fees	69,950		69,950
Fines, Forfeitures, and Penalties	11,221	2,184	13,405
Earnings on Investments	1,133,520	11,586	1,145,106
Other Revenue	7,836	56,744	64,580
	<u>3,064,745</u>	<u>2,146,771</u>	<u>5,211,516</u>
<b>Total Cash Receipts</b>			
	<u>3,064,745</u>	<u>2,146,771</u>	<u>5,211,516</u>
<b>Cash Disbursements:</b>			
Current:			
General Government	637,175		637,175
Public Safety	3,846	2,821,836	2,825,682
Public Works	3,814	488,162	491,976
Health	32,850		32,850
Conservation - Recreation	22,378	8,650	31,028
Miscellaneous		23,323	23,323
Loan to Rossford Arena Amphitheater Authority	5,000,000		5,000,000
Capital Outlay	1,803,773	662,243	2,466,016
	<u>7,503,836</u>	<u>4,004,214</u>	<u>11,508,050</u>
<b>Total Cash Disbursements</b>			
	<u>7,503,836</u>	<u>4,004,214</u>	<u>11,508,050</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(4,439,091)</u>	<u>(1,857,443)</u>	<u>(6,296,534)</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Proceeds of Sale of Rossford Transportation Improvement District Notes	5,000,000		5,000,000
Transfers-In		2,115,000	2,115,000
Transfers-Out	(2,115,000)		(2,115,000)
	<u>2,885,000</u>	<u>2,115,000</u>	<u>5,000,000</u>
<b>Total Other Financing Receipts/(Disbursements)</b>			
	<u>2,885,000</u>	<u>2,115,000</u>	<u>5,000,000</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(1,554,091)</u>	<u>257,557</u>	<u>(1,296,534)</u>
<b>Fund Cash Balances, January 1</b>	<u>13,704,317</u>	<u>1,188,075</u>	<u>14,892,392</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$12,150,226</u></u>	<u><u>\$1,445,632</u></u>	<u><u>\$13,595,858</u></u>
<b>Reserve for Encumbrances, December 31</b>	<u><u>\$177,093</u></u>	<u><u>\$337,511</u></u>	<u><u>\$514,604</u></u>

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

**PERRYSBURG TOWNSHIP  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Local Taxes	\$463,606	\$1,743,556	\$2,207,162
Intergovernmental	467,382	233,362	700,744
Special Assessments		58,733	58,733
Charges for Services		140,531	140,531
Licenses, Permits, and Fees	81,182		81,182
Fines, Forfeitures, and Penalties	14,627	2,529	17,156
Earnings on Investments	1,100,149	10,937	1,111,086
Other Revenue	83,359	73,479	156,838
	<u>2,210,305</u>	<u>2,263,127</u>	<u>4,473,432</u>
<b>Total Cash Receipts</b>			
<b>Cash Disbursements:</b>			
Current:			
General Government	726,750		726,750
Public Safety	4,488	2,501,299	2,505,787
Public Works	6,525	411,687	418,212
Health	33,400		33,400
Conservation - Recreation	23,637	8,250	31,887
Miscellaneous		30,557	30,557
Loan to Rossford Transportation Improvement District	5,000,000		5,000,000
Capital Outlay	1,199,007	408,442	1,607,449
	<u>6,993,807</u>	<u>3,360,235</u>	<u>10,354,042</u>
<b>Total Cash Disbursements</b>			
Total Receipts Over/(Under) Disbursements	<u>(4,783,502)</u>	<u>(1,097,108)</u>	<u>(5,880,610)</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In		870,000	870,000
Transfers-Out	(870,000)		(870,000)
Other Sources	10,673		10,673
	<u>(859,327)</u>	<u>870,000</u>	<u>10,673</u>
<b>Total Other Financing Receipts/(Disbursements)</b>			
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(5,642,829)	(227,108)	(5,869,937)
Fund Cash Balances, January 1	<u>19,347,146</u>	<u>1,415,183</u>	<u>20,762,329</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$13,704,317</u></b>	<b><u>\$1,188,075</u></b>	<b><u>\$14,892,392</u></b>
Reserve for Encumbrances, December 31	<u>\$351,267</u>	<u>\$124,509</u>	<u>\$475,776</u>

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

**PERRYSBURG TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Perrysburg Township, Wood County, (the Township) 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 Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including road and bridge maintenance, garbage collection, street lighting, fire protection, police protection, emergency medical services, and ambulance services.

The Township's management believes these financial statements present all activities for which the Township 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**

Certificates of deposit are valued at cost. The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

**D. Fund Accounting**

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township 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. Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

**PERRYSBURG TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

Police District Fund - This fund receives property tax money for Township police protection

EMS Fund - This fund receives property tax money for Township ambulance and emergency medical services.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. 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 Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. 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. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of 1999 and 1998 budgetary activity appears in Note 3.

**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 Township.

**2. EQUITY IN POOLED CASH AND INVESTMENTS**

The Township maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

**PERRYSBURG TOWNSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999 AND 1998**  
**(Continued)**

	<u>1999</u>	<u>1998</u>
Demand deposits	\$228,440	\$217,198
Certificates of deposit	<u>12,491,727</u>	<u>13,842,343</u>
Total deposits	<u>12,720,167</u>	<u>14,059,541</u>
STAR Ohio	<u>875,691</u>	<u>832,851</u>
Total investments	<u>875,691</u>	<u>832,851</u>
Total deposits and investments	<u><u>\$13,595,858</u></u>	<u><u>\$14,892,392</u></u>

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

**Investments:** Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 1999 and 1998 were as follows:

1999 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$676,876	\$8,064,745	\$7,387,869
Special Revenue	<u>3,985,576</u>	<u>4,261,771</u>	<u>276,195</u>
Total	<u><u>\$4,662,452</u></u>	<u><u>\$12,326,516</u></u>	<u><u>\$7,664,064</u></u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$12,457,191	\$9,795,929	\$2,661,262
Special Revenue	<u>6,148,759</u>	<u>4,341,725</u>	<u>1,807,034</u>
Total	<u><u>\$18,605,950</u></u>	<u><u>\$14,137,654</u></u>	<u><u>\$4,468,296</u></u>

1998 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$1,183,960	\$2,220,978	\$1,037,018
Special Revenue	<u>2,391,129</u>	<u>3,133,127</u>	<u>741,998</u>
Total	<u><u>\$3,575,089</u></u>	<u><u>\$5,354,105</u></u>	<u><u>\$1,779,016</u></u>

**PERRYSBURG TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$11,610,709	\$8,215,074	\$3,395,635
Special Revenue	4,545,179	3,484,744	1,060,435
Total	\$16,155,888	\$11,699,818	\$4,456,070

**4. PROPERTY TAX**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**5. RETIREMENT SYSTEMS**

The Township's certified Fire Fighters belong to the Police and Firemen's Disability and Pension Funds (PFDPF). Other employees belong to the Public Employees Retirement System (PERS) of Ohio. PFDPF and PERS are cost-sharing, multiple-employer plans. These plans provide 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 1999 and 1998, members of PFDPF contributed 9% of their wages to the PFDPF. The Township contributed an amount equal to 16.7% of their wages. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 1999.

**6. RISK MANAGEMENT**

The Township has obtained commercial insurance for the following risks:

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

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

**PERRYSBURG TOWNSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**7. LOAN TO TRANSPORTATION IMPROVEMENT DISTRICT**

During 1998, the Township loaned \$3.9 million and \$1.1 million, at 8.5%, to the Rossford Transportation Improvement District (the District). The District used the proceeds to construct roads and sewer lines in the Crossroads of America project area. These loans were due June 1, 2000. In June 1999, these loans were sold subject to agreements to repurchase the obligations in the event of default by the District. The District was unable to pay these loans on their due dates.

In June 2000, Perrysburg Township repurchased the \$1.1 million note. The District has not made payments when due, and collectibility of the loan is uncertain. Terms to renegotiate the loan are ongoing.

In August 2000, the Township purchased \$4,565,000 in special assessment bonds from the Rossford Transportation Improvement District. The proceeds of the bonds were used by the District to pay the principal and interest on the aforementioned \$3.9 million obligation. The bonds bear interest of 8.5%, payable over twenty years and are secured by special assessments on property owners in the project area. In June 2000, the District levied assessments of \$6.35 million to repay this debt. Several property owners have filed suit contesting the legality of the assessments. The outcome of this litigation on the District's ability to collect the assessments and repay the bonds is uncertain.

**8. LOAN TO ROSSFORD ARENA AMPHITHEATER AUTHORITY**

In June 1999, the Township loaned the Rossford Arena Amphitheater Authority (the Authority) \$5 million, at 8%, to help finance construction of the arena and amphitheater. The loan was due June 1, 2000. The Authority was unable to obtain financing to repay the loan. Due to a lack of additional financing, construction on the arena and amphitheater ceased in November 1999. These facilities are substantially incomplete. It is uncertain when or if construction will resume or if the Authority will be able to repay this loan.

**9. RESTATEMENT OF PRIOR YEAR FUND EQUITY**

In prior years, the Expendable Trust-Hall Rental Fund was reported as an expendable trust fund. For 1998, the Expendable Trust-Hall Rental Fund was combined with the Special Revenue Funds. The reclassification had the following effects on fund balances as previously reported as of December 31, 1997:

	<b>Special Revenue</b>	<b>Fiduciary Fund</b>
Fund Balances, as Previously Reported	\$1,412,557	\$2,626
Restatement for Reclassification of Fund Types	2,626	(2,626)
Restated Fund Balances, as of January 1, 1998	<u>\$1,415,183</u>	<u></u>

**10. RELATED PARTIES**

Township Trustee William Miller owns property within the "Crossroads of America" development. Mr. Miller is also a co-holder of a \$200,000 note receivable from the Rossford Transportation Improvement District.

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

Perrysburg Township  
Wood County  
26609 Lime City Road  
Perrysburg, Ohio 43551-4299

To the Board of Trustees:

We have audited the accompanying financial statements of Perrysburg Township, Wood County, Ohio, (the Township) as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated August 30, 2000. Our report emphasized that \$10 million in loans the township made may be uncollectible, and also that the township reclassified a trust fund. We conducted our audits in accordance with generally accepted auditing standards 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 Township'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 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 an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings as item 1999-40187-001.

**Internal Control Over Financial Reporting**

In planning and performing our audits, we considered the Township'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 Township in a separate letter dated August 30, 2000.

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

August 30, 2000

**PERRYSBURG TOWNSHIP  
SCHEDULE OF FINDINGS  
DECEMBER 31, 1999 AND 1998**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 1999-40187-001**

**Noncompliance Citation**

The Ohio Ethics Law and related statutes restrict the conduct of public officials with respect to their positions, and states that no public official shall knowingly have an interest in the profits or benefits of a public contract entered into by or for the use of the political subdivision or governmental agency or instrumentality which he is concerned.

Township Trustee William Miller and other immediate family members own property within the "Crossroads of America" development. Mr. Miller is also a co-holder of a \$200,000 note with the Rossford Transportation Improvement District.

During the audit period, Mr. Miller voted on some measures which involved the Rossford/Perrysburg Township/Joint Economic Development Authority/Port Authority, Rossford Arena Amphitheater Authority, and improvements to the area which were provided by Perrysburg Township. Each of the aforementioned entities are critical members of the "Crossroads of America" development. Mr. Millers voting on such issues could be a potential conflict of interest.

We recommend Mr. Miller contact legal counsel and the Ohio Ethics Commission about the propriety of voting on these matters. Further, we recommend Mr. Miller refrain from voting on any issues associated with the "Crossroads of America" development until he obtains guidance from the Ethics Commission or legal counsel.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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**PERRYSBURG TOWNSHIP**

**WOOD 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 26, 2000**