



**PLEASANT TOWNSHIP
PERRY COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 3, 1998 - 1997



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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REPORT OF INDEPENDENT ACCOUNTANTS

Pleasant Township
Perry County
10430 Biddison Street
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Moxahala, Ohio 43761

To the Board of Trustees:

We have audited the accompanying financial statements of Pleasant Township, Perry County, Ohio, (the Township) as of and for the years ended December 31, 1998 and December 31, 1997. 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 audit.

We conducted our audit 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 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 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 of the Township as of December 31, 1998 and December 31, 1997, and its combined 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 January 7, 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".

Jim Petro
Auditor of State

January 7, 2000

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

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Fiduciary Fund</u>	
Cash Receipts:					
Local Taxes	\$9,640	\$15,301	\$0	\$0	\$24,941
Intergovernmental	28,650	61,124	0	0	89,774
Licenses, Permits, and Fees	0	1,750	0	0	1,750
Earnings on Investments	3,252	0	0	48	3,300
Other Revenue	4,337	360	0	0	4,697
	<u>45,879</u>	<u>78,535</u>	<u>0</u>	<u>48</u>	<u>124,462</u>
Total Cash Receipts					
	<u>45,879</u>	<u>78,535</u>	<u>0</u>	<u>48</u>	<u>124,462</u>
Cash Disbursements:					
Current:					
General Government	26,910	0	0	12	26,922
Public Safety	0	15,418	0	0	15,418
Public Works	0	49,097	0	0	49,097
Health	0	986	0	0	986
Debt Service:					
Redemption of Principal	2,600	7,400	0	0	10,000
Interest and Fiscal Charges	543	0	0	0	543
Capital Outlay	0	4,063	0	0	4,063
	<u>30,053</u>	<u>76,964</u>	<u>0</u>	<u>12</u>	<u>107,029</u>
Total Cash Disbursements					
	<u>30,053</u>	<u>76,964</u>	<u>0</u>	<u>12</u>	<u>107,029</u>
Total Receipts Over/(Under) Disbursements	<u>15,826</u>	<u>1,571</u>	<u>0</u>	<u>36</u>	<u>17,433</u>
Fund Cash Balances, January 1	<u>18,911</u>	<u>87,387</u>	<u>104</u>	<u>1,736</u>	<u>108,138</u>
Fund Cash Balances, December 31	<u><u>\$34,737</u></u>	<u><u>\$88,958</u></u>	<u><u>\$104</u></u>	<u><u>\$1,772</u></u>	<u><u>\$125,571</u></u>

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

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES -
ALL GOVERNMENTAL FUND TYPES AND FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 1997**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Fiduciary Fund</u>	
Cash Receipts:					
Local Taxes	\$9,310	\$14,902	\$0	\$0	\$24,212
Intergovernmental	15,532	55,717	0	0	71,249
Licenses, Permits, and Fees	0	2,975	0	0	2,975
Earnings on Investments	2,596	0	0	47	2,643
Other Revenue	0	720	0	0	720
	<u>27,438</u>	<u>74,314</u>	<u>0</u>	<u>47</u>	<u>101,799</u>
Cash Disbursements:					
Current:					
General Government	31,548	0	0	24	31,572
Public Safety	0	5,630	0	0	5,630
Public Works	0	49,782	0	0	49,782
Health		3,294	0	0	3,294
Conservation - Recreation					0
Debt Service:	0	0	0		0
Redemption of Principal					
Interest and Fiscal Charges	272	286	0	0	558
Capital Outlay		1,151	0	0	1,151
	<u>31,820</u>	<u>60,143</u>	<u>0</u>	<u>24</u>	<u>91,987</u>
Total Receipts Over/(Under) Disbursements	<u>(4,382)</u>	<u>14,171</u>	<u>0</u>	<u>23</u>	<u>9,812</u>
Fund Cash Balances, January 1	<u>23,293</u>	<u>73,216</u>	<u>104</u>	<u>1,713</u>	<u>98,326</u>
Fund Cash Balances, December 31	<u>\$18,911</u>	<u>\$87,387</u>	<u>\$104</u>	<u>\$1,736</u>	<u>\$108,138</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Pleasant Township, Perry 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, cemetery maintenance, fire protection and emergency medical services.

The Township's management believes these financial statements represent 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.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Fund Accounting

The Township uses fund accounting to segregate cash that is 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 by law or contract to be restricted.

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:

Motor Vehicle License Tax Fund - This fund receives motor vehicle license tax money for maintaining Township roads.

Road and Bridge Fund - This fund receives property tax money to construct, maintain and repair Township roads and bridges.

Gasoline Tax Fund - This fund receives gasoline tax money to construct, maintain and repair Township roads.

Cemetery District Fund - This fund receives property tax money to maintain its four cemeteries.

Fire District Fund - This fund receives property tax money to provide fire protection.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

EMS Fund - This fund receives property tax money to provide emergency medical services.

3. Debt Service Fund

The Debt Service Fund is used to accumulate resources for the payment of bonds and note indebtedness. The Note Retirement Fund receives property tax revenue for the extinguishment of note debt. During the audit period, the Township had one note outstanding for the purchase of a truck.

4. Fiduciary Fund

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following fiduciary fund.

Cemetery Bequest Fund - This fund accounts for resources restricted by legally binding trust agreements. The revenue was received from F. Rogers and C. Carter. Although the Township has not been able to obtain a copy of the trust agreement, it is the Townships understanding that the agreement requires the Township to maintain the corpus of the trust, which is \$1,000. The interest may be used for the perpetual care of the Township Cemeteries.

D. 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. 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 canceled and reappropriated in the subsequent year.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

A summary of 1998 and 1997 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 on the accompanying financial statements.

F. 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

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

	<u>1998</u>	<u>1997</u>
Demand deposits	\$ 125,571	\$ 108,138

Deposits are either (1) insured by the Federal Deposit Insurance Corporation, or (2) collateralized by securities specifically pledged by the financial institution to the Township.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1998 and December 31, 1997 follows:

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 28,399	\$ 45,879	\$ 17,480
Special Revenue	66,980	78,535	11,555
Debt Service	2,500	0	(2,500)
Total	\$ 97,879	\$ 124,414	\$ 26,535

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 15,130	\$ 30,053	\$ (14,923)
Special Revenue	44,350	76,964	(32,614)
Debt Service	2,500	0	2,500
Total	\$ 61,980	\$ 107,017	\$ (45,037)

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

1997 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 23,908	\$ 27,438	\$ 3,530
Special Revenue	65,140	74,314	9,174
Debt Service	2,500	0	(2,500)
Total	\$ 91,548	\$ 101,752	\$ 10,204

1997 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 15,130	\$ 31,820	\$ (16,690)
Special Revenue	44,350	60,143	(15,793)
Debt Service	2,500	0	2,500
Total	\$ 61,980	\$ 91,963	\$ (29,983)

In 1998, the General Fund, Gasoline Tax, Road and Bridge, Cemetery and Fire District Funds had expenditures exceeding appropriations. In 1997, the General Fund, Motor Vehicle License Tax, Gasoline Tax, Road and Bridge and Cemetery Funds had expenditures exceeding appropriations.

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.

Public utilities are also taxed on personal and real property located within the Township.

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. DEBT

A general obligation note was issued in 1994 to finance the purchase of a 1994 GMC truck to be used for Township road maintenance. The original note was for \$30,000. As of December 31, 1998, the Township had retired this debt.

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997
(Continued)

6. RETIREMENT SYSTEMS

The Township's full-time employee, as well as the Trustees and the Clerk, 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 health care, 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 1998 and 1997, members of PERS 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, 1998.

7. RISK MANAGEMENT

The Township is insured with private carriers. The following risks are covered by these companies:

- General liability and casualty
- Public officials' liability
- Vehicles
- Property

The Township also provides health insurance coverage to employees and elected officials through a private carrier.

8. YEAR 2000 ISSUE

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Township's operations.

The Township has completed an inventory of computer systems and other equipment necessary to conducting Township operations:

The Township leases the Auditor of State's Uniform Accounting Network (UAN) system for its financial operations. The Auditor of State is responsible for remediating this system and is solely responsible for any costs associated with this project. As of December 31, 1998, the Auditor of State was validating and testing the UAN system. The Auditor of State completed validation and testing in 1999, and Pleasant Township has installed this version.

Perry County collects property taxes for distribution to the Township. Perry County is responsible for remediating its tax collection system, and is solely responsible for any costs associated with this project.

The State of Ohio distributes a substantial sum of money to the Township in the form of motor vehicle license tax and gasoline tax payments. The State is responsible for remediating these systems.

To the best of management's knowledge and belief, as of January 7, 2000, the government experienced no significant interruptions of mission-critical operations or services related to the Year 2000 Issue. However, because of the unprecedented nature of the Year 2000 issue, matters may yet arise, and parties with whom the Township does business may also experience Year 2000 readiness issues that are as yet, unknown.

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

Pleasant Township
Perry County
10430 Biddison Street
P.O. Box 472
Moxahala, Ohio 43761

To the Board of Trustees:

We have audited the accompanying financial statements of Pleasant Township, Perry County, Ohio (the Township), as of and for the years ended December 31, 1998 and December 31, 1997, and have issued our report thereon dated January 7, 2000. We conducted our audit 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 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in accompanying Schedule of Findings as items 1998-41064-001, 1998-41064-002 and 1998-41064-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated January 7, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, 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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Township's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 1998-41064-004.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matter in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness. We also 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 January 7, 2000.

Pleasant Township
Perry County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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", with a large loop at the end of the name.

Jim Petro
Auditor of State

January 7, 2000

**SCHEDULE OF FINDINGS
DECEMBER 31, 1998 AND 1997**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 1998-41064-001

Ohio Rev. Code Section 5705.38 states that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the County Budget Commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until April 1.

During both 1997 and 1998, the Township opted to pass a temporary appropriation measure as permitted by the Code. However, after reviewing the budgetary records and the minutes of the meetings of the Trustees, no evidence was found to indicate that a permanent appropriation measure had been legally adopted. This resulted in expenditures exceeding appropriations during both 1997 and 1998.

We recommend the Township adopt the permanent appropriation measure before April 1 and that the permanent measure be filed with the County Auditor and maintained in the Township's files.

FINDING NUMBER 1998-41064-002

Ohio Rev. Code Section 5705.40 states that any appropriation measure may be amended or supplemented as long as the entity complies with the same provisions of the law as are used in making the original appropriation.

Rulings filed in the case of *C. B. Transportation, Inc. v. Butler County Board of Mental Retardation*, 60 Ohio Misc. 71, 397 N.E.2d 781 (C.P. 1979), as well as, *Burkholder v. Lauber*, 6 Ohio Misc. 152 (1965), held that a board or officer whose judgment and discretion is required, was chosen because they were deemed fit and competent to exercise that judgment and discretion and unless power to substitute another in their place has been given, such board or officer cannot delegate these duties to another. Following such reasoning, a local government's governing board would be prohibited from delegating duties statutorily assigned to it, such as the ability to amend appropriations as provided for in Ohio Rev. Code Section 5705.40. adopted.

The appropriations posted to the Township's records did not agree to the temporary appropriation measure adopted by the Trustees and filed with the County Auditor. This allowed expenditures to exceed appropriations during both 1997 and 1998. This also limits the information the Trustees need to make informed management decisions concerning the financial future of the Township. The correct figures are reported in Note 3.

We recommend the Clerk present all budgetary changes to the Board of Trustees, in the form of amendments or supplemental appropriation measures, and that then amendments or supplemental appropriations be filed with the County Auditor prior to posting the changes to the Township's records.

**SCHEDULE OF FINDINGS
DECEMBER 31, 1998 AND 1997
(Continued)**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

FINDING NUMBER 1998-41064-003

Ohio Rev. Code Section 5705.41(B) states no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated.

In 1998, the Township had expenditures exceeding appropriations in the following funds:

<u>Fund Name</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
General	\$ 15,130	\$ 30,053	\$ (14,923)
Gasoline Tax	19,400	53,664	(34,264)
Road and Bridge	480	558	(78)
Cemetery	650	1,077	(427)
Fire District	6,220	9,351	(3,131)

In 1997, the Township had expenditures exceeding appropriations in the following funds:

<u>Fund Name</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
General	\$ 15,130	\$ 31,820	\$ (16,690)
Motor Vehicle License	8,100	8,853	(753)
Gasoline Tax	19,400	39,290	(19,890)
Road and Bridge	480	2,644	(2,164)
Cemetery	650	3,385	(2,735)

This can result in all obligations incurred in excess of appropriations as being considered void. If this would occur, the Trustees and Clerk could be held personally liable for any obligations incurred after the appropriation limit has been exceeded.

We recommend that actual expenditures be monitored throughout the year and that an amended appropriation measure be approved by the Trustees and filed with the County Auditor.

FINDING NUMBER 1998-41064-004

There were several receipts and disbursements in 1998 and 1997, that were reflected on the Township's bank statements, that were not posted to the Township's books. We also noted some transactions that were posted to an incorrect fund or account line item. These errors resulted in the Township not being in balance with the bank at year end as well as resulting in the financial statements being misstated. Several audit adjustments/reclassifications were made and agreed upon by the Township, and are reflected in the accompanying financial statements. These adjustments have also been made to the Township's records.

We recommend the Clerk posts all receipts and expenditures to the Township books in a timely manner. We also recommend the Trustees review the Township records for accuracy on a regular basis.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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PLEASANT TOWNSHIP

PERRY 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
FEBRUARY 29, 2000**