



**HARRISON TOWNSHIP
PAULDING COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO

HARRISON TOWNSHIP
PAULDING COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Harrison Township
Paulding County
8148 Road 51
Payne, Ohio 45880-9225

To the Board of Trustees:

We have audited the accompanying financial statements of Harrison Township, Paulding County, Ohio, (the Township) as of and for the years ended December 31, 2000 and 1999. 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 of the Township as of December 31, 2000 and 1999, 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 May 11, 2001 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. 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 audits.

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

Jim Petro
Auditor of State

May 11, 2001

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**HARRISON TOWNSHIP
PAULDING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

| | <u>Governmental Fund Types</u> | | Totals (Memorandum Only) |
|---|--------------------------------|----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | |
| Cash Receipts: | | | |
| Local Taxes | \$24,321 | \$31,677 | \$55,998 |
| Intergovernmental | 143,994 | 69,857 | 213,851 |
| Licenses, Permits and Fees | 195 | 3,970 | 4,165 |
| Earnings on Investments | 3,283 | 4,216 | 7,499 |
| Other Revenue | 95 | 102 | 197 |
| | <hr/> | <hr/> | <hr/> |
| Total Cash Receipts | 171,888 | 109,822 | 281,710 |
| Cash Disbursements: | | | |
| Current: | | | |
| General Government | 40,295 | | 40,295 |
| Public Safety | | 9,859 | 9,859 |
| Public Works | | 62,070 | 62,070 |
| Health | 503 | 4,081 | 4,584 |
| Debt Service: | | | |
| Redemption of Principal | 12,000 | 2,000 | 14,000 |
| Interest and Fiscal Charges | | 454 | 454 |
| Capital Outlay | | 63,869 | 63,869 |
| | <hr/> | <hr/> | <hr/> |
| Total Cash Disbursements | 52,798 | 142,333 | 195,131 |
| Total Receipts Over/(Under) Disbursements | <hr/> | <hr/> | <hr/> |
| | 119,090 | (32,511) | 86,579 |
| Other Financing Receipts | | | |
| Other Sources | 527 | 13,765 | 14,292 |
| | <hr/> | <hr/> | <hr/> |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements | 119,617 | (18,746) | 100,871 |
| Fund Cash Balances, January 1 | <hr/> | <hr/> | <hr/> |
| | 102,336 | 212,222 | 314,558 |
| Fund Cash Balances, December 31 | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | \$221,953 | \$193,476 | \$415,429 |

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

**HARRISON TOWNSHIP
PAULDING COUNTY**

**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> | | | Totals (Memorandum Only) |
|---|--------------------------------|----------------------------|-----------------------------|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | |
| Cash Receipts: | | | | |
| Local Taxes | \$24,213 | \$31,780 | | \$55,993 |
| Intergovernmental | 25,764 | 68,721 | \$29,343 | 123,828 |
| Fines, Forfeitures and Penalties | | 2,590 | | 2,590 |
| Earnings on Investments | 2,402 | 2,397 | | 4,799 |
| Other Revenue | 108 | 93 | | 201 |
| | <u>52,487</u> | <u>105,581</u> | <u>29,343</u> | <u>187,411</u> |
| Total Cash Receipts | | | | |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 45,117 | | | 45,117 |
| Public Safety | | 9,134 | | 9,134 |
| Public Works | | 29,190 | | 29,190 |
| Health | 513 | 4,615 | | 5,128 |
| Debt Service: | | | | |
| Redemption of Principal | | 11,666 | | 11,666 |
| Interest and Fiscal Charges | | 773 | | 773 |
| Capital Outlay | | 39,773 | 29,343 | 69,116 |
| | <u>45,630</u> | <u>95,151</u> | <u>29,343</u> | <u>170,124</u> |
| Total Cash Disbursements | | | | |
| | <u>6,857</u> | <u>10,430</u> | | <u>17,287</u> |
| Total Receipts Over Disbursements | | | | |
| Other Financing Receipts: | | | | |
| Proceeds from Sale of Public Debt: | | | | |
| Sale of Notes | | 14,000 | | 14,000 |
| Other Sources | 1,075 | 2,191 | | 3,266 |
| | <u>1,075</u> | <u>16,191</u> | | <u>17,266</u> |
| Total Other Financing Receipts | | | | |
| Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements | 7,932 | 26,621 | | 34,553 |
| Fund Cash Balances, January 1 | 94,404 | 185,601 | | 280,005 |
| Fund Cash Balances, December 31 | <u>\$102,336</u> | <u>\$212,222</u> | | <u>\$314,558</u> |

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

**HARRISON TOWNSHIP
PAULDING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Harrison Township, Paulding 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 maintenance and repair. The Township contracts with the Village of Payne and the Village of Antwerp for fire protection and EMS 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

The Township's Certificates of Deposit are valued at cost.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

D. 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 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:

Gasoline Tax Fund - This fund receives gasoline tax money for constructing, maintaining and repairing Township roads.

**HARRISON TOWNSHIP
PAULDING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

Motor Vehicle License Tax Fund - This fund receives motor vehicle registration fees for maintaining and repairing Township roads.

Fire District Fund - This fund receives revenues from a special levy to provide fire protection for the Township.

3. Capital Project Fund

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project fund:

Issue II Fund - The Township received a grant in calendar year 1999 from the State of Ohio. The Township received benefits in the form of road repair.

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. Appropriations lapse at year end.

2. 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.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. The Township does not encumber appropriations.

A summary of 2000 and 1999 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.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash and investment 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:

**HARRISON TOWNSHIP
PAULDING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

| | <u>2000</u> | <u>1999</u> |
|-------------------------|------------------|------------------|
| Demand deposits | \$365,300 | \$284,558 |
| Savings Account | 20,129 | |
| Certificates of deposit | <u>30,000</u> | <u>30,000</u> |
| Total deposits | <u>\$415,429</u> | <u>\$314,558</u> |

Deposits are either insured by the Federal Depository Insurance Corporation, or collateralized by the financial institution's public entity deposit pool.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000 and 1999 follows:

2000 Budgeted vs. Actual Receipts

| <u>Fund Type</u> | <u>Budgeted Receipts</u> | <u>Actual Receipts</u> | <u>Variance</u> |
|------------------|------------------------------|----------------------------|------------------|
| General | \$30,742 | \$172,415 | \$141,673 |
| Special Revenue | <u>103,919</u> | <u>123,587</u> | <u>19,668</u> |
| Total | <u>\$134,661</u> | <u>\$296,002</u> | <u>\$161,341</u> |

2000 Budgeted vs. Actual Budgetary Basis Expenditures

| <u>Fund Type</u> | <u>Appropriation Authority</u> | <u>Budgetary Expenditures</u> | <u>Variance</u> |
|------------------|------------------------------------|-----------------------------------|-----------------|
| General | \$83,500 | \$52,798 | \$30,702 |
| Special Revenue | <u>198,456</u> | <u>142,333</u> | <u>56,123</u> |
| Total | <u>\$281,956</u> | <u>\$195,131</u> | <u>\$86,825</u> |

1999 Budgeted vs. Actual Receipts

| <u>Fund Type</u> | <u>Budgeted Receipts</u> | <u>Actual Receipts</u> | <u>Variance</u> |
|------------------|------------------------------|----------------------------|-----------------|
| General | \$40,164 | \$53,562 | \$13,398 |
| Special Revenue | 125,068 | 121,772 | 3,296 |
| Capital Projects | <u>29,343</u> | <u>29,343</u> | <u>29,343</u> |
| Total | <u>\$165,232</u> | <u>\$204,677</u> | <u>\$46,037</u> |

1999 Budgeted vs. Actual Budgetary Basis Expenditures

| <u>Fund Type</u> | <u>Appropriation Authority</u> | <u>Budgetary Expenditures</u> | <u>Variance</u> |
|------------------|------------------------------------|-----------------------------------|------------------|
| General | \$73,600 | \$45,630 | \$27,970 |
| Special Revenue | 215,950 | 95,151 | 120,799 |
| Capital Projects | <u>29,343</u> | <u>29,343</u> | <u>(29,343)</u> |
| Total | <u>\$289,550</u> | <u>\$170,124</u> | <u>\$119,426</u> |

**HARRISON TOWNSHIP
PAULDING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

4. COMPLIANCE

None of the Township's transactions received prior certification of the Clerk nor were they certified using a then and now certification

The Township did not record or appropriate for \$29,343 in Issue II benefits, as a result expenditures exceeded appropriations in the Capital Projects Fund in 1999.

5. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the 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.

6. RETIREMENT SYSTEMS

Township personnel 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.

Contribution rates are also prescribed by the Ohio Revised Code. For 2000 and 1999, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 10.84% for 2000 and 13.55% for 1999 of participants' gross salaries. The Township has paid all contributions required through December 31, 2000.

7. RISK MANAGEMENT

The Township has obtained commercial insurance for the following risks:

- Legal Liability - Third Party Claims Coverage;
- Automobile Liability;
- Wrongful Acts Coverage;
- Automobile Physical Damage;
- Property Coverage -Building and Contents; and
- Inland Marine.

The Township also provides accident and sickness, cancer, life, disability, and major medical insurance to Township Officials through private carriers.



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

Harrison Township
Paulding County
8148 Road 51
Payne, Ohio 45880-9225

To the Board of Trustees:

We have audited the accompanying financial statements of Harrison Township, Paulding County, Ohio, (the Township) as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated May 11, 2001. 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 the 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 instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings as items 2000-40263-001 through 2000-40263-003. We also noted certain immaterial instances of noncompliance that we have reported to the management of the Township in a separate letter dated May 11, 2001.

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 a certain other matter involving the internal controls over financial reporting that does not require inclusion in this report, that we have reported to management of the Township in a separate letter dated May 11, 2001.

Harrison Township
Paulding 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 the audit committee, management, and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

May 11, 2001

HARRISON TOWNSHIP
PAULDING COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2000 AND 1999

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2000-40263-001

Noncompliance Citation

Ohio Revised Code § 5705.41(D) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Further, contracts and orders for expenditures lacking prior certification should be considered null and void.

This section also provides two exceptions to the above requirements:

- A. Then and Now Certificate - if no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the purchase order or contract and at the time of the certificate, appropriated and free of any previous encumbrance, the Trustees may authorize the issuance of a check in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than \$1000, the fiscal officer may authorize it to be paid without the affirmation of the Trustees, if such expenditure is otherwise valid.

None of the transactions tested received prior certification of the Clerk nor were they certified using a then and now certification. Certification is not only required by Ohio law but is also a key control in the disbursement process to assure that purchase commitments receive prior approval, and to help reduce the possibility of Township funds being over expended or exceeding budgetary spending limitations as set by the Trustees.

To improve controls over disbursements we recommend that all Township disbursements, receive prior certification of the Clerk and that the Trustees periodically review the expenditures made to ensure they are within appropriations adopted by the Trustees, certified by the Clerk and recorded against appropriations

FINDING NUMBER 2000-40263-002

Noncompliance Citation

Ohio Revised Code § 5705.42 states when the United States government or the state or any department division, agency, authority or unit thereof makes a grant or loan of money to any political subdivision of this state to aid in paying the cost of any program, activity or function of such subdivision, or enters into an agreement with the subdivision for the making of any such grant or loan of money, the amount thereof is deemed appropriated for such purposes by the taxing authority of the subdivision as provided by law and shall be recorded as such by the fiscal officer of the subdivision, and is deemed in the process of collection within the meaning of § 5705.41, of the Ohio Rev. Code.

**FINDING NUMBER 2000-40263-002
 (Continued)**

In 1999, the Township was the beneficiary of \$29,343, in Issue II funding from the State. This activity was not recorded on the ledgers of the Township. The accompanying financial statements were adjusted to reflect the amount in the Capital Projects Fund which caused expenditures to exceed appropriations in the Issue II Fund, (Capital Projects Fund Type), Capital Outlay account by \$29,343, contrary to Ohio Revised Code § 5705.41(B), which requires all expenditures to be appropriated.

We recommend that the Township record all benefits received from Issue II funds as a memo receipt and expenditure on the Township's records, the Township request an amended certificate of estimated resources and the Trustees approve a corresponding appropriation for the expenditure.

Township personnel may refer to Auditor of State Management Advisory Services Bulletin 89-17 and Audit Bulletin 2000-08 for additional information on this matter.

FINDING NUMBER 2000-40263-003

Finding for Recovery

Ohio Revised Code § 505.60 states a board of trustees may procure and pay all or any part of the cost of group life insurance to insure the lives of officers and full time employees of the township. The amount of the group life insurance coverage provided by the board to insure the lives of the officers of the township shall not exceed fifty thousand dollars.

During 1999 and 2000 the Township paid for individual life insurance policies for all of the officials. Additionally, the Township paid life insurance premiums for the children of Trustee Gary Benschneider. There is no statutory authority allowing individual premium payments.

In accordance with the forgoing facts and pursuant to Ohio Revised Code § 117.28 which states that when an audit report sets forth that any public money has been illegally expended, the Township's legal counsel may institute civil action to recover the money illegally expended, findings for recovery are hereby returned against the officials and their bonding companies listed below, jointly and severally, in the amounts listed below and in favor of the Township Treasury.

| Official | Bonding Company | Improper Individual Life Insurance Premium Payments |
|------------------------------|--|--|
| Patricia Linder, Clerk | Ohio Township Association Risk Management Authority and The Cincinnati Insurance Company | \$565.10 |
| John W. Phipps, Trustee | Ohio Township Association Risk Management Authority and The Cincinnati Insurance Company | \$1,941.32 |
| Gary Benschneider, Trustee | The Cincinnati Insurance Company | \$1,652.32 |
| Anthony Wannemacher, Trustee | The Cincinnati Insurance Company | \$816.00 |

We recommend that the Township obtain group life insurance for the officials and employees of the Township and discontinue the payment of individual premiums.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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HARRISON TOWNSHIP

PAULDING 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
JUNE 5, 2001**