



**MCKEAN TOWNSHIP
LICKING COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**MCKEAN TOWNSHIP
LICKING COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

McKean Township
Licking County
2367 Lundy's Lane
Newark, Ohio 43055

To the Board of Trustees:

We have audited the accompanying financial statements of McKean Township, Licking County, Ohio (the Township) as of and for the years ended December 31, 2001 and December 31, 2000. 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 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 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, 2001 and December 31, 2000, 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 February 14, 2002 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 management, the Board 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

February 14, 2002

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**MCKEAN TOWNSHIP
LICKING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Non-Expendable Trust</u>	
Cash Receipts:					
Local Taxes	\$26,061	\$91,397	\$0	\$0	\$117,458
Intergovernmental	34,068	73,538	125,565	0	233,171
Licenses, Permits, and Fees	1,853	7,638	0	0	9,491
Earnings on Investments	970	343	0	3	1,316
Other Receipts	2,243	8,197	0	0	10,440
Total Cash Receipts	<u>65,195</u>	<u>181,113</u>	<u>125,565</u>	<u>3</u>	<u>371,876</u>
Cash Disbursements:					
Current:					
General Government	62,891	0	0	0	62,891
Public Safety	0	52,798	0	0	52,798
Public Works	13,248	121,617	0	0	134,865
Health	0	5,120	0	0	5,120
Capital Outlay	0	50,000	125,565	0	175,565
Total Cash Disbursements	<u>76,139</u>	<u>229,535</u>	<u>125,565</u>	<u>0</u>	<u>431,239</u>
Total Receipts Over/(Under) Disbursements	<u>(10,944)</u>	<u>(48,422)</u>	<u>0</u>	<u>3</u>	<u>(59,363)</u>
Other Financing Receipts/(Disbursements):					
Proceeds from Sale of Public Debt:					
Sale of Notes	0	49,740	0	0	49,740
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(10,944)</u>	<u>1,318</u>	<u>0</u>	<u>3</u>	<u>(9,623)</u>
Fund Cash Balances, January 1, 2001	<u>59,102</u>	<u>64,258</u>	<u>0</u>	<u>222</u>	<u>123,582</u>
Fund Cash Balances, December 31, 2001	<u>\$48,158</u>	<u>\$65,576</u>	<u>\$0</u>	<u>\$225</u>	<u>\$113,959</u>

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

**MCKEAN TOWNSHIP
LICKING COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Non-Expendable Trust</u>	
Cash Receipts:				
Local Taxes	\$26,504	\$85,167	\$0	\$111,671
Intergovernmental	90,445	67,840	0	158,285
Licenses, Permits, and Fees	2,260	1,935	0	4,195
Earnings on Investments	1,233	604	2	1,839
Other Receipts	756	6,132	0	6,888
Total Cash Receipts	<u>121,198</u>	<u>161,678</u>	<u>2</u>	<u>282,878</u>
Cash Disbursements:				
Current:				
General Government	60,295	0	0	60,295
Public Safety	0	49,035	0	49,035
Public Works	52,221	104,834	0	157,055
Health	0	5,215	0	5,215
Miscellaneous	2,527	0	0	2,527
Total Cash Disbursements	<u>115,043</u>	<u>159,084</u>	<u>0</u>	<u>274,127</u>
Total Receipts Over/(Under) Disbursements	<u>6,155</u>	<u>2,594</u>	<u>2</u>	<u>8,751</u>
Other Financing Receipts/(Disbursements):				
Sale of Fixed Assets	<u>130</u>	<u>0</u>	<u>0</u>	<u>130</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	6,285	2,594	2	8,881
Fund Cash Balances, January 1, 2000	<u>52,817</u>	<u>61,664</u>	<u>220</u>	<u>114,701</u>
Fund Cash Balances, December 31, 2000	<u>\$59,102</u>	<u>\$64,258</u>	<u>\$222</u>	<u>\$123,582</u>

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

**MCKEAN TOWNSHIP
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

McKean Township, Licking 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 road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with the Village of Granville and Monroe Township to provide fire 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. 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 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.

Fire District Fund - This fund receives tax levy money to pay for contracted fire and emergency medical services.

**MCKEAN TOWNSHIP
LICKING COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fund Accounting (Continued)

3. Capital Projects 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 Projects Fund:

Issue II Fund - The Township received a grant from the State of Ohio for road work.

4. Fiduciary Funds (Non-Expendable Trust Fund)

This fund is used to account for resources restricted by legally binding trust agreements or funds for which the Township is acting in an agency capacity. The Township had the following significant Fiduciary Fund:

Cemetery Bequest Fund - This fund is used to help maintain the cemetery with any interest earned on its balance.

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 and 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.

A summary of 2001 and 2000 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.

**MCKEAN TOWNSHIP
LICKING COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Township's basis of accounting.

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:

	2001	2000
Demand deposits	\$113,959	\$123,582

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ended December 31, 2001 and December 31, 2000 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$61,375	\$65,195	\$3,820
Special Revenue	162,965	230,853	67,888
Capital Projects	128,290	125,565	(2,725)
Non-Expendable Trust	2	3	1
Total	\$352,632	\$421,616	\$68,984

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$120,479	\$76,139	\$44,340
Special Revenue	276,962	229,535	47,427
Capital Projects	128,290	125,565	2,725
Total	\$525,731	\$431,239	\$94,492

**MCKEAN TOWNSHIP
LICKING COUNTY**

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

3. BUDGETARY ACTIVITY (Continued)

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$87,696	\$121,328	\$33,632
Special Revenue	147,910	161,678	13,768
Non-Expendable Trust	0	2	2
Total	\$235,606	\$283,008	\$47,402

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$107,381	\$115,043	(\$7,662)
Special Revenue	210,157	159,084	51,073
Total	\$317,538	\$274,127	\$43,411

The Township did not always certify and encumber funds prior to expenditure which is not in accordance with Section 5705.41(D) Ohio Revised Code.

Contrary to Ohio Revised Code § 5705.41(B), expenditures exceeded appropriations in the General Fund and Fire Fund in fiscal 2000.

Contrary to Ohio Revised Code § 5705.39, appropriations exceeded total certified resources in the Motor Vehicle and Road and Bridge Funds in fiscal 2000.

4. 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.

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.

**MCKEAN TOWNSHIP
LICKING COUNTY**

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

5. DEBT

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Road Equipment Notes	\$49,740	5.69%

The Road Equipment note was issued in 2001 and will be repaid in annual installments of \$10,030, plus interest, over the next six years.

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	Road Equipment Note
2002	\$10,030
2003	10,030
2004	10,030
2005	10,030
2006	10,030
2007	10,030
Total	\$60,180

6. RETIREMENT SYSTEMS

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

7. RISK MANAGEMENT

Risk Pool Membership

The Government belongs to the Ohio Government Risk Management Plan (the "Plan"), an unincorporated non-profit association with over 600 governmental entity members providing a formalized, jointly administered self-insurance risk management program and other administrative services.

**MCKEAN TOWNSHIP
LICKING COUNTY**

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

7. RISK MANAGEMENT (Continued)

Risk Pool Membership (Continued)

Pursuant to Section 2744.081 of the Ohio Revised Code, the Plan is deemed a separate legal entity. The Plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages, modified for each member's needs. The Plan pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductible.

The Plan uses conventional insurance coverages and reinsures these coverages 100%, rather than using a risk pool of member funds to pay individual and collective losses. Therefore, the individual members are only responsible for their self-retention (deductible) amounts which vary from member to member.

8. RELATED PARTY TRANSACTIONS

A Township Trustee, works as a non-commission sales agent for Van Wey Sand and Gravel, from which the Township acquired gravel and other road materials. The Township paid \$35,511 to Van Wey Sand and Gravel for materials during fiscal years 2000 and 2001.



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

McKean Township
Licking County
2367 Lundy's Lane
Newark, Ohio 43055

To the Board of Trustees:

We have audited the accompanying financial statements of McKean Township (the Township) as of and for the years ended December 31, 2001 and December 31, 2000, and have issued our report thereon dated February 14, 2002. We conducted our audits 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 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 the accompanying schedule of findings as items 2001-40645-001, 2001-40645-002, 2001-40645-003.

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 another matter involving the internal control 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 February 14, 2002.

McKean Township
Licking 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 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

February 14, 2002

**MCKEAN TOWNSHIP
LICKING COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000**

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

FINDING NUMBER 2001-40645-001

Noncompliance Citation

Ohio Revised Code § 5705.41(D), states no orders or contracts involving the expenditure of money is to be made unless there is attached thereto a certificate of the fiscal officer certifying that the amount required for the order or contract 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 encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides two "exceptions" to the above requirement:

- 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 contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board may authorize the issuance of a warrant 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 \$1,000, the fiscal officer may authorize it to be paid without the affirmation of the Board, if such expenditure is otherwise valid.

In addition the Clerk may use blanket certificates. For blanket certificates, one blanket certificate may be issued for each line item appropriation and must not exceed \$5,000. For super blanket certificates, more than one certificate can be outstanding per line item appropriation and the certificate can be for any amount. These blanket certificates should be canceled at the end of each fiscal year.

Thirty-Five percent of the transaction tested were not certified by the fiscal officer at the time the commitment was incurred and neither of the exceptions provided for were used. To improve controls over disbursements, we recommend that all Township disbursements receive prior certification of the fiscal officer that the funds are or will be available. When prior certification is not possible, then and now certification should be utilized.

**MCKEAN TOWNSHIP
LICKING COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2001 AND 2000
(Continued)**

FINDING NUMBER 2001-40645-002

Noncompliance Citation

Ohio Rev. Code § 5705.39 requires that total appropriations from each fund not exceed total estimated fund resources from each fund. This section also requires the Township to obtain a County Auditor's certificate that total appropriations from each fund do not exceed the total official estimate or amended official estimate when amending appropriations.

At December 31, 2000, total appropriations exceeded total estimated resources as follows:

Fund	Estimated Resources	Appropriations	Variance
Motor Vehicle	\$10,560	\$15,270	(\$4,710)
Road & Bridge	\$54,078	\$57,667	(\$3,589)

The Clerk should monitor appropriations versus estimated resources to assure appropriations are within total estimated resources. In addition, the Clerk should obtain the required certificate from the County Auditor when amending appropriations and estimated resources.

FINDING NUMBER 2001-40645-003

Noncompliance Citation

Ohio Rev. Code § 5705.41(B) requires that no subdivision or taxing unit is to expend money unless it has been appropriated.

As of December 31, 2000, expenditures plus outstanding encumbrances exceeded appropriations within the following funds:

Fund	Appropriations	Expenditures	Variance
General Fund	\$107,381	\$115,043	(\$7,662)
Fire Fund	\$42,520	\$49,035	(\$6,515)

In addition, appropriations posted to the Township's Appropriation Reports did not always agree to the Township's actual Annual Appropriation Measure plus supplemental appropriations. The Clerk should frequently compare actual expenditures plus outstanding encumbrances to appropriations at the object level to avoid potential overspending. In addition, the Clerk should periodically review the Township's Appropriations Reports to ensure appropriation amounts are posted accurately and timely.

**MCKEAN TOWNSHIP
LICKING COUNTY**

SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1999-40645-001	Revised Code 5705.41(D), failure to certify funds	No	Not Corrected.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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McKEAN TOWNSHIP

LICKING 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
MARCH 21, 2002**