



**Auditor of State  
Betty Montgomery**



**CENTER TOWNSHIP  
GUERNSEY COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report.....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2002.....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2001.....	4
Notes to the Financial Statements.....	5
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	11
Schedule of Findings.....	13
Schedule of Prior Audit Finding.....	15

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Center Township  
Guernsey County  
64697 Slade Road  
Cambridge, OH 43725

To the Board of Trustees:

We have audited the accompanying financial statements of Center Township, Guernsey County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001. 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the 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 Center Township, Guernsey County, as of December 31, 2002 and 2001, 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 March 11, 2003, 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 audit.

Center Township  
Guernsey County  
Independent Accountants' Report  
Page 2

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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

March 11, 2003

**CENTER TOWNSHIP  
GUERNSEY COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$10,321	\$68,643	\$	\$	\$78,964
Intergovernmental	66,957	64,089	10,203	8,239	149,488
Earnings on Investments	131	72			203
Other Revenue	1,178	566			1,744
<b>Total Cash Receipts</b>	<b>78,587</b>	<b>133,370</b>	<b>10,203</b>	<b>8,239</b>	<b>230,399</b>
<b>Cash Disbursements:</b>					
Current:					
General Government	26,047				26,047
Public Safety		5,125			5,125
Public Works	2,845	208,896			211,741
Health	2,612				2,612
Debt Service:					
Redemption of Principal			23,020		23,020
Interest and Fiscal Charges			1,275		1,275
Capital Outlay				8,239	8,239
<b>Total Cash Disbursements</b>	<b>31,504</b>	<b>214,021</b>	<b>24,295</b>	<b>8,239</b>	<b>278,059</b>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<b>47,083</b>	<b>(80,651)</b>	<b>(14,092)</b>	<b>0</b>	<b>(47,660)</b>
<b>Other Financing Receipts and (Disbursements):</b>					
Transfers-In		36,900	12,000		48,900
Transfers-Out	(48,900)				(48,900)
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(48,900)</b>	<b>36,900</b>	<b>12,000</b>	<b>0</b>	<b>0</b>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(1,817)	(43,751)	(2,092)	0	(47,660)
Fund Cash Balances, January 1	18,107	85,784	2,092	0	105,983
<b>Fund Cash Balances, December 31</b>	<b>\$16,290</b>	<b>\$42,033</b>	<b>\$0</b>	<b>\$0</b>	<b>\$58,323</b>
Reserve for Encumbrances, December 31	\$0	\$616	\$0	\$0	\$616

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

**CENTER TOWNSHIP  
GUERNSEY COUNTY**

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

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$10,356	\$60,836	\$	\$	\$71,192
Intergovernmental	26,531	74,308	2,092	11,687	114,618
Earnings on Investments	492	504			996
Other Revenue	379	2,419			2,798
<b>Total Cash Receipts</b>	<u>37,758</u>	<u>138,067</u>	<u>2,092</u>	<u>11,687</u>	<u>189,604</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	26,072				26,072
Public Safety		4,447			4,447
Public Works	3,030	136,701			139,731
Health	2,690				2,690
Capital Outlay	144			11,687	11,831
<b>Total Cash Disbursements</b>	<u>31,936</u>	<u>141,148</u>	<u>0</u>	<u>11,687</u>	<u>184,771</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>5,822</u>	<u>(3,081)</u>	<u>2,092</u>	<u>0</u>	<u>4,833</u>
<b>Other Financing Receipts:</b>					
Proceeds from Sale of Public Debt:					
Sale of Notes		25,000			25,000
<b>Total Other Financing Receipts</b>	<u>0</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>25,000</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements</b>	<u>5,822</u>	<u>21,919</u>	<u>2,092</u>	<u>0</u>	<u>29,833</u>
<b>Fund Cash Balances, January 1</b>	<u>12,285</u>	<u>63,865</u>	<u>0</u>	<u>0</u>	<u>76,150</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$18,107</b></u>	<u><b>\$85,784</b></u>	<u><b>\$2,092</b></u>	<u><b>\$0</b></u>	<u><b>\$105,983</b></u>
<b>Reserve for Encumbrances, December 31</b>	<u><b>\$0</b></u>	<u><b>\$616</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$616</b></u>

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



**CENTER TOWNSHIP  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Center Township, Guernsey 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 Lore City Volunteer Fire Department and the Old Washington Volunteer Fire Department to provide fire 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:

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

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

**CENTER TOWNSHIP  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Fund Accounting (Continued)**

**3. Debt Service Fund**

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant Debt Service Fund:

*General Note Retirement Fund* – This fund was established to service the debt incurred from the purchase of a road grader.

**4. Capital Project Funds**

These funds are 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:

*Public Works Commission Fund* – This fund receives money from Guernsey County to be used for road repairs.

**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. 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 reappropriated.

A summary of 2002 and 2001 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.

**CENTER TOWNSHIP  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(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 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:

	2002	2001
Demand deposits	\$58,323	\$105,983

During 2002, the Township participated in an automatic overnight repurchase sweep account. The Township did not comply with all provisions of Ohio law regarding this investment.

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2002 and December 31, 2001, follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$27,784	\$78,587	\$50,803
Special Revenue	165,228	170,270	5,042
Debt Service	22,203	22,203	0
Capital Projects	8,239	8,239	0
Total	\$223,454	\$279,299	\$55,845

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$45,893	\$80,404	(\$34,511)
Special Revenue	238,443	214,637	23,806
Debt Service	18,275	24,295	(6,020)
Capital Projects	8,239	8,239	0
Total	\$310,850	\$327,575	(\$16,725)

**CENTER TOWNSHIP  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2001 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$28,818	\$37,758	\$8,940
Special Revenue	126,992	163,067	36,075
Debt Service	2,092	2,092	0
Capital Projects	11,687	11,687	0
Total	<u>\$169,589</u>	<u>\$214,604</u>	<u>\$45,015</u>

2001 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$41,103	\$31,936	\$9,167
Special Revenue	186,644	141,764	44,880
Debt Service	2,092	0	2,092
Capital Projects	11,687	11,687	0
Total	<u>\$241,526</u>	<u>\$185,387</u>	<u>\$56,139</u>

Contrary to Ohio law, expenditures exceeded the appropriation authority at the legal level of control in the General Fund, the Fire Fund, the Dust Control Fund, the Permissive Motor Vehicle License Tax Fund, and the Debt Service Fund, for the year ended December 31, 2002. Also, expenditures exceeded the appropriation authority in the Gasoline Tax Fund for the year ended December 31, 2001.

**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.

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.

**CENTER TOWNSHIP  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**5. DEBT**

Debt outstanding at December 31, 2002, was as follows:

	Principal	Interest Rate
Promissory Notes	\$1,980	5.10%

The promissory notes were issued to finance the purchase of a road grader to be used for Township road maintenance. The notes are collateralized solely by the Township's taxing authority.

Amortization of the above debt is scheduled as follows:

	Promissory Notes
Year ending December 31, 2003	\$1,980

**6. RETIREMENT SYSTEM**

The Township's elected officials and 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. 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, 2002.

**7. RISK MANAGEMENT**

**Risk Pool Membership**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk sharing pool available to Ohio townships. OTARMA provides property and casualty insurance for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the member's deductibles.

Casualty Insurance

OTARMA retains casualty risks up to \$250,000 per claim. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000 from the General Reinsurance Corporation.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

**CENTER TOWNSHIP  
GUERNSEY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**7. RISK MANAGEMENT (Continued)**

Property Insurance

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsure specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, the Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, the latest information available:

<u>Casualty Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$23,703,776	\$22,684,383
Liabilities	<u>9,379,003</u>	<u>8,924,977</u>
Retained earnings	<u>\$14,324,773</u>	<u>\$13,759,406</u>
<u>Property Coverage</u>	<u>2001</u>	<u>2000</u>
Assets	\$5,011,131	\$4,156,784
Liabilities	<u>647,667</u>	<u>497,831</u>
Retained earnings	<u>\$4,363,464</u>	<u>\$3,658,953</u>



**Auditor of State  
Betty Montgomery**

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

Center Township  
Guernsey County  
64697 Slade Road  
Cambridge, OH 43725

To the Board of Trustees:

We have audited the accompanying financial statements of Center Township, Guernsey County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated March 11, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the 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 2002-41030-001 and 2002-41030-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated March 11, 2003.

**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. 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 March 11, 2003.

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Center Township  
Guernsey County  
Independent Accountants' Report 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.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

March 11, 2003



**CENTER TOWNSHIP  
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2002-41030-001**

**Noncompliance Citation**

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

As of December 31, 2002, the following funds expenditures exceeded appropriations at the legal level of control by the amounts listed below:

General – Transfers Out	\$48,900
Fire Fund – Operating Supplies	\$ 525
Dust Control Fund – Other expenses	\$3,449
Permissive MVL Fund – Other Supplies/Materials	\$5,382
Debt Service Fund – Principal Payments	\$5,000
Interest Payments	\$1,020

As of December 31, 2001, the Gasoline Tax Fund expenditures' exceeded appropriations in the amount of \$25,000 in the purchase of fixed assets line item.

We recommend the Township Clerk modify appropriations with the Board of Trustees and County Budget Commission before expenditures exceed appropriations. The Township Clerk should deny any payments until the legislative authority has passed appropriations.

**FINDING NUMBER 2002-41030-002**

**Noncompliance Citation**

Ohio Rev. Code Section 135.14 states, in part, that a subdivision treasurer may enter into a written repurchase agreement with any eligible institution provided the following provisions are met:

- The market value of securities exceed the principal value of securities subject to the overnight repurchase agreement by 2%.
- A term repurchase agreement does not exceed 30 days and the value of the securities are marked to market daily.
- Securities purchased pursuant to the repurchase agreement were delivered into the custody of the Treasurer or an agent designated by the governing board.
- Repurchase agreements with an eligible securities dealer must be transacted on a delivery versus payment basis. Repurchase agreements with banks are not required to be on a delivery versus payment basis.

**CENTER TOWNSHIP  
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2002 AND 2001**

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

**FINDING NUMBER 2002-41030-002  
(Continued)**

**Noncompliance Citation (Continued)**

Repurchase agreements must be in writing and include the par value of the securities; the type, rate, and maturity of the securities; and a numerical identifier.

During the period, the Township had a sweep account that invested in repurchase agreements with US Bank. However, the terms of the repurchase agreement were not specified in writing, nor were the par value of the securities; the type, rate, and maturity of the securities; nor a numerical identifier. Further, while US Bank stated the repurchase agreements were always collateralized at 102% of the account balance in eligible government securities, the Bank did not provide proof of this collateralization, nor was the Bank able to provide a detailed listing of securities held.

We recommend the Township obtain a written repurchase agreement with US Bank that complies with the requirements as listed above. We also recommend the Township obtain a listing of collateral on a regular basis from the Bank. If the Bank is unable to provide such documentation, we recommend the Township remove funds from investment in this account.

**CENTER TOWNSHIP  
GUERNSEY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDING  
DECEMBER 31, 2002 AND 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
2000-41030-001	Ohio Rev. Code Section 5705.41 (B) – expenditures exceeded appropriations in several funds at the legal level of control.	No	Not Corrected; Repeated as finding 2002-41030-001.





**Auditor of State  
Betty Montgomery**

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**CENTER TOWNSHIP**

**GUERNSEY COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 8, 2003**